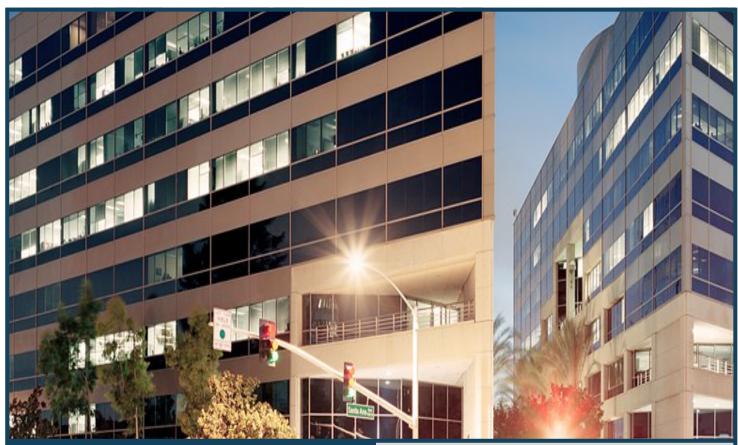


INTERNAL AUDIT DEPARTMENT



Second Follow-Up
Information Technology Audit:
Sheriff-Coroner
Selected IT General Controls

As of April 30, 2022

Audit No. 2059-H (Reference 1845-F2) Report Date: September 19, 2022

Recommendation Status

FIRST FOLLOW-UP SECOND FOLLOW-UP



Implemented





In Process





Not Implemented





Closed



Second Follow-Up totals represent findings that were In Process or Not Implemented at First Follow-Up

OC Board of Supervisors

CHAIRMAN DOUG CHAFFEE

VICE CHAIRMAN DONALD P. WAGNER

SUPERVISOR ANDREW DO

SUPERVISOR KATRINA FOLEY
2nd DISTRICT

SUPERVISOR LISA A. BARTLETT



Internal Audit Department

Audit No. 2059-H (Reference 1845-F2)

September 19, 2022

To: Don Barnes

Sheriff-Coroner

From: Aggie Alonso, CPA, CIA, CRMA

Internal Audit Department Director

Subject: Second Follow-Up Information Technology Audit: Sheriff-Coroner Selected IT

General Controls

We have completed a second follow-up audit of Sheriff-Coroner's (OCSD) selected IT general controls as of June 14, 2022, original Audit No. 1845, dated December 30, 2019. Due to the sensitive nature of specific findings (restricted information), results are redacted from public release. Additional information including background and our scope is included in Appendix A.

Our second follow-up audit concluded OCSD implemented five (5) recommendations, is in the process of implementing one (1) recommendation, and one (1) recommendation is closed. Because this is our second follow-up audit, the one (1) remaining recommendation will be reported to the Audit Oversight Committee in our next Quarterly Status Report.

We appreciate the assistance extended to us by OCSD personnel during our follow-up audit. If you have any questions, please contact me at 714.834.5442 or Assistant Director Scott Suzuki at 714.834.5509.

Attachments

Other recipients of this report:
Members, Board of Supervisors
Chair, Audit Oversight Committee
Frank Kim, County Executive Officer
Sheriff-Coroner Distribution
Foreperson, Grand Jury
Robin Stieler, Clerk of the Board
Eide Bailly LLP, County External Auditor

Internal Audit Department

RESULTS

Content has been removed from Results due to the sensitive nature of the specific findings.

AUDIT TEAM	Scott Suzuki, CPA, CIA, CISA, CFE Jimmy Nguyen, CISA, CFE, CEH Scott Kim, CPA, CISA, CFE Mari Elias, MA	Assistant Director IT Audit Manager II IT Audit Manager I Administrative Services Manager
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Internal Audit Department

APPENDIX A: ADDITIONAL INFORMATION			
SCOPE	Our follow-up audit was limited to reviewing actions taken by OCSD as of June 14, 2022 to implement the seven (7) remaining recommendations from our first follow-up Audit No. 1949-D, dated December 31, 2020.		
BACKGROUND	The original audit evaluated selected high-risk information technology general controls over security and change management at OCSD. The first follow-up audit concluded OCSD was in process of implementing seven (7) recommendations.		

Internal Audit Department

APPENDIX B: FOLLOW-UP AUDIT IMPLEMENTATION STATUS

Implemented	In Process	Not Implemented	Closed
The department has implemented our recommendation in all respects as verified by the follow-up audit. No further follow-up is required.	The department is in the process of implementing our recommendation. Additional follow-up may be required.	The department has taken no action to implement our recommendation. Additional follow-up may be required.	Circumstances have changed surrounding our original finding/ recommendation that: (1) make it no longer applicable or (2) the department has implemented and will only implement a portion of our recommendation. No further follow-up is required.