



PUBLIC INFORMATION

INTERNAL AUDIT DEPARTMENT



Second & Final Close-Out Follow-Up Information Technology Audit: Public Defender Selected Cybersecurity Controls

As of July 31, 2022

Audit No. 2259-F (Reference 1942-F2)
Report Date: December 21, 2022

Recommendation Status

FIRST FOLLOW-UP SECOND FOLLOW-UP

7	Implemented	1
1	In Process	0
0	Not Implemented	0
1	Closed	0

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

OC Board of Supervisors

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INTERNAL AUDIT DEPARTMENT

Audit No. 2259-F
(Reference 1942-F2)

December 21, 2022

To: Martin Schwarz
Public Defender

From: Aggie Alonso, CPA, CIA, CRMA
Internal Audit Department Director

Subject: Second & Final Close-Out Follow-Up Information Technology Audit: Public
Defender Selected Cybersecurity Controls

We have completed a second follow-up audit of selected cybersecurity controls administered by Public Defender as of July 31, 2022, original Audit No. 1942, dated December 9, 2020. 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 Public Defender implemented the one (1) remaining recommendation from the original audit. Because the recommendation was implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by Public Defender 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
- Members, Audit Oversight Committee
- County Executive Office Distribution
- Public Defender Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board
- Eide Bailly LLP, County External Auditor

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RESULTS

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

AUDIT TEAM	Jimmy Nguyen, CISA, CFE, CEH	IT Audit Manager II
	Scott Kim, CPA, CISA, CFE	IT Audit Manager I
	Gabriela Cabrera	Senior Auditor
	Mari Elias, DPA	Administrative Services Manager
	Scott Suzuki, CPA, CIA, CISA, CFE	Assistant Director

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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by Public Defender as July 31, 2022, to implement the one (1) remaining recommendation from our first follow-up Audit No. 2059-B, dated January 27, 2022.
BACKGROUND	The original audit evaluated selected high-risk cybersecurity controls over governance, security management, and computer operations at Public Defender. The first follow-up audit concluded Public Defender implemented seven (7) recommendations, was in process of implementing one (1) recommendation, and one (1) recommendation was closed.



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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.