



PUBLIC INFORMATION

INTERNAL AUDIT DEPARTMENT



Second Follow-Up Information Technology Audit: Social Services Agency IT Logical Security & Change Management

As of May 31, 2022

Audit No. 2159-H (Reference 1846-F2)
Report Date: December 27, 2022

Recommendation Status

FIRST FOLLOW-UP SECOND FOLLOW-UP

3	Implemented	4
6	In Process	2
0	Not Implemented	0
0	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. 2159-H
(Reference 1846-F2)

December 27, 2022

To: An Tran
Social Services Agency Director

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

Subject: Second Follow-Up Information Technology Audit: Social Services Agency IT
Logical Security & Change Management

We have completed a follow-up audit of Social Services Agency (SSA) IT logical security and change management as of May 31, 2022, original Audit No. 1846, dated October 23, 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 SSA implemented four (4) recommendations and is in the process of implementing two (2) recommendations. Because this is our second follow-up audit, the two (2) remaining recommendations will be reported to the Audit Oversight Committee in our next Quarterly Status Report.

We appreciate the assistance extended to us by SSA and OCIT 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
- Social Services Agency 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	Scott Suzuki, CPA, CIA, CISA, CFE	Assistant Director
	Jimmy Nguyen, CISA, CFE, CEH	IT Audit Manager II
	Scott Kim, CPA, CISA, CFE	IT Audit Manager I
	Mari Elias, DPA	Administrative Services Manager



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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by SSA as of May 31, 2022 to implement the six (6) remaining recommendations from our first follow-up audit 1949-E, dated May 12, 2021.
BACKGROUND	The original audit reviewed information technology logical security and change management controls administered by SSA. The first follow-up audit concluded SSA implemented three (3) recommendations and was in process of implementing six (6) recommendations.



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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.

