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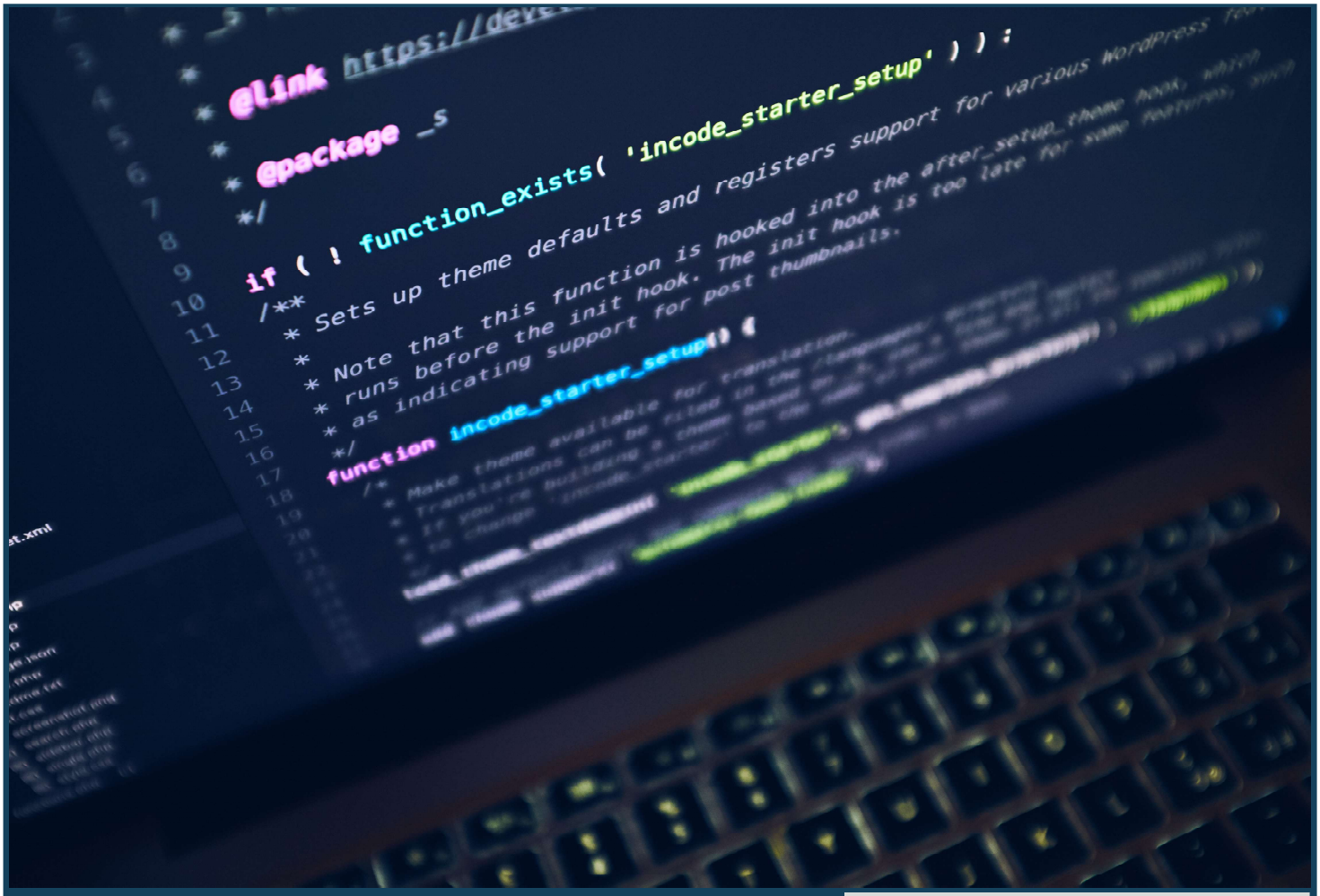
INTERNAL AUDIT DEPARTMENT



Information Technology Audit: Probation Selected Cybersecurity Controls

For the period October 1, 2021 To July 31, 2022

Audit No. 2043
Report Date: March 3, 2023

Number of Recommendations

1	Critical Control Weakness
5	Significant Control Weaknesses
0	Control Findings

OC Board of Supervisors

CHAIRMAN DONALD P. WAGNER	VICE CHAIRMAN ANDREW DO	SUPERVISOR VICENTE SARMIENTO	SUPERVISOR DOUG CHAFFEE	SUPERVISOR KATRINA FOLEY
3rd DISTRICT	1st DISTRICT	2nd DISTRICT	4th DISTRICT	5th DISTRICT

PUBLIC INFORMATION

INTERNAL AUDIT DEPARTMENT

Information Technology Audit:
Probation Selected Cybersecurity Controls

March 3, 2023

AUDIT HIGHLIGHTS

SCOPE OF WORK	Perform an information technology audit of Probation selected cybersecurity controls for the period October 1, 2021 to July 31, 2022.
RESULTS	Content has been removed from this report due to the sensitive nature of the specific findings.
RISKS	Content has been removed from this report due to the sensitive nature of the specific findings.
NUMBER OF RECOMMENDATIONS	Content has been removed from this report due to the sensitive nature of the specific findings.

1	CRITICAL CONTROL WEAKNESS
5	SIGNIFICANT CONTROL WEAKNESSES
0	CONTROL FINDINGS

Report suspected fraud, or misuse of County resources by vendors, contractors, or County employees to 714.834.3608

AUDIT NO. 2043

PUBLIC INFORMATION

INTERNAL AUDIT DEPARTMENT

Audit No. 2043

March 3, 2023

To: Daniel Hernandez
Chief Probation Officer

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

Digitally signed by Agripino Alonso
Date: 2023.03.03 09:48:11 -08'00'

Subject: Information Technology Audit: Probation Selected Cybersecurity Controls

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We have completed an information technology audit of selected cybersecurity controls administered by Probation for the period October 1, 2021 to July 31, 2022. Due to the sensitive nature of specific findings (restricted information), results are redacted from public release. Additional information including background and our objectives, scope, and methodology are included in Appendix A.

Probation concurred with all our recommendations and the Internal Audit Department considers management's response appropriate to the recommendations in this report.

We will include the results of this audit in a future status report submitted quarterly to the Audit Oversight Committee and the Board of Supervisors. In addition, we will request your department complete a Customer Survey of Audit Services, which you will receive shortly after the distribution of our final report.

We appreciate the courtesy extended to us by Probation's personnel during our audit. If you have any questions, please contact me at 714.834.5442 or Senior IT Audit Manager Jimmy Nguyen at 714.834.2526.

Attachments

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

RESULTS

Content has been removed from this report 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
	Stephany Franco	Senior Auditor
	Mari Elias, DPA	Administrative Services Manager

APPENDIX A: ADDITIONAL INFORMATION

OBJECTIVES	Our audit objectives were to evaluate Probation's design, implementation, and operating effectiveness of internal control to determine if IT control activities for: 1. Continuous vulnerability management (including patch management) provide reasonable assurance the opportunity for attack is reduced. 2. Account management and access control management provide reasonable assurance of proper user and privileged account administration. 3. Change Management controls provide reasonable assurance of secured and authorized changes.
SCOPE & METHODOLOGY	Our audit scope was limited to selected high-risk cybersecurity controls at Probation for the period October 1, 2021 to July 31, 2022. Our methodology included inquiry, observation, examination of documentation, and sampling of relevant items.
EXCLUSIONS	We did not examine Probation's non-IT business process.
PRIOR AUDIT COVERAGE	An audit with similar scope, Information Technology Audit: Audit of Probation Internal Controls Over Juvenile Records and Accounts: Audit No. 1567, was issued on February 24, 2016.
BACKGROUND	The mission of Probation is to serve the community using effective, research-supported rehabilitation practices and collaborative partnerships. Probation's pursuit of this mission drives their activities and serves as the philosophical basis and guidance for operational procedures and professional conduct. Probation is comprised of four divisions: (1) Administration, (2) Adult Operations Bureau, (3) Juvenile Operations Bureau, and (4) Operations Support Bureau. Probation uses OCIT/SAIC to manage their IT functions. As of July 2017, the department is a member of OCIT Shared Services and Managed Services. OCIT's purpose is to meet the technical needs of the agency, provide cybersecurity support, and support its core business functions. Services provided by OCIT include Data Center Services, Desktop Support, Enterprise Services, Cybersecurity, Application Development, and Help Desk Services.

PURPOSE & AUTHORITY	We performed this audit in accordance with the FY 2021-22 Audit Plan and Risk Assessment approved by the Audit Oversight Committee (AOC) and the Board of Supervisors (Board).
FOLLOW-UP PROCESS	In accordance with professional standards, the Internal Audit Department has a process to follow-up on its recommendations. A first follow-up audit will generally begin six months after release of the initial report. The AOC and Board expect that audit recommendations will typically be implemented within six months or sooner for significant and higher risk issues. A second follow-up audit will generally begin six months after release of the first follow-up audit report, by which time all audit recommendations are expected to be implemented. Any audit recommendations not implemented after the second follow-up audit will be brought to the attention of the AOC at its next scheduled meeting. A Follow-Up Audit Report Form is attached and is required to be returned to the Internal Audit Department approximately six months from the date of this report in order to facilitate the follow-up audit process.
MANAGEMENT'S RESPONSIBILITY FOR INTERNAL CONTROL	In accordance with the Auditor-Controller's County Accounting Manual No. S-2 Internal Control Systems: "All County departments/agencies shall maintain effective internal control systems as an integral part of their management practices. This is because management has primary responsibility for establishing and maintaining the internal control system. All levels of management must be involved in assessing and strengthening internal controls." Internal control should be continuously evaluated by management and weaknesses, when detected, must be promptly corrected. The criteria for evaluating internal control is the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework. Our audit complements but does not substitute for department management's continuing emphasis on control activities and monitoring of control risks.
INTERNAL CONTROL LIMITATIONS	Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Specific examples of limitations include, but are not limited to, resource constraints, unintentional errors, management override, circumvention by collusion, and poor judgment. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate. Accordingly, our audit would not necessarily disclose all weaknesses in the department's operating procedures, accounting practices, and compliance with County policy.

APPENDIX B: REPORT ITEM CLASSIFICATION

Critical Control Weakness	Significant Control Weakness	Control Finding
These are audit findings or a combination of audit findings that represent critical exceptions to the audit objective(s) and/or business goals. Such conditions may involve either actual or potential large dollar errors or be of such a nature as to compromise the department's or County's reputation for integrity. Management is expected to address **Critical Control Weaknesses** brought to its attention immediately.	These are audit findings or a combination of audit findings that represent a significant deficiency in the design or operation of internal controls. **Significant Control Weaknesses** require prompt corrective actions.	These are audit findings concerning the effectiveness of internal control, compliance issues, or efficiency issues that require management's corrective action to implement or enhance processes and internal control. **Control Findings** are expected to be addressed within our follow-up process of six months, but no later than twelve months.

APPENDIX C: PROBATION MANAGEMENT RESPONSE

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