



**PUBLIC INFORMATION**

# INTERNAL AUDIT DEPARTMENT



**First & Final Close-Out Follow-Up  
Information Technology Audit:  
County Counsel  
Selected Application Cybersecurity Controls**

**For the period ended July 31, 2022**

**Audit No. 2259-D (Reference 2044-F1)  
Report Date: March 3, 2023**

## Recommendation Status

**5**

**Implemented**

**0**

**In Process**

**0**

**Not Implemented**

**0**

**Closed**

## OC Board of Supervisors

CHAIRMAN DONALD P. WAGNER  
3rd DISTRICT

VICE CHAIRMAN ANDREW DO  
1st DISTRICT

SUPERVISOR VICENTE SARMIENTO  
2nd DISTRICT

SUPERVISOR DOUG CHAFFEE  
4th DISTRICT

SUPERVISOR KATRINA FOLEY  
5th DISTRICT



## INTERNAL AUDIT DEPARTMENT

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Audit No. 2259-D  
(Reference 2044-F1)

March 3, 2023

To: Leon J. Page  
County Counsel

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

Subject: First & Final Close-Out Follow-Up Information Technology Audit: County Counsel  
Selected Application Cybersecurity Controls

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We have completed a follow-up information technology audit of selected cybersecurity controls at County Counsel for the period ended 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 scope is included in Appendix A.

Our first follow-up audit concluded that County Counsel implemented all five (5) recommendations. Because all five recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by County Counsel personnel during our follow-up audit. If you have any questions, please contact me at 714.834.5442 or IT Audit Manager II Jimmy Nguyen at 714.834.2526.

### Attachments

#### Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- County Executive Officer Distribution
- County Counsel 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 sensitive nature of the specific findings.

AUDIT TEAM	Jimmy Nguyen, CISA, CFE, CEH Scott Kim, CPA, CISA, CFE Mary Ann Cosep Mari Elias, DPA	IT Audit Manager II IT Audit Manager I Senior Auditor Administrative Services Manager
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# INTERNAL AUDIT DEPARTMENT

## APPENDIX A: ADDITIONAL INFORMATION

<b>SCOPE</b>	Our follow-up audit was limited to reviewing actions taken by County Counsel as of July 31, 2022 to implement the five (5) recommendations from our original Audit No. 2044, dated December 7, 2021.
<b>BACKGROUND</b>	The original audit evaluated selected high-risk cybersecurity controls over user access management administered by County Counsel. The original audit identified three (3) Significant Control Weaknesses and two (2) Control Findings.



# INTERNAL AUDIT DEPARTMENT

## APPENDIX B: FOLLOW-UP AUDIT IMPLEMENTATION STATUS

Implemented	In Process	Not Implemented	Closed
<p>The department has implemented our recommendation in all respects as verified by the follow-up audit. No further follow-up is required.</p>	<p>The department is in the process of implementing our recommendation. Additional follow-up may be required.</p>	<p>The department has taken no action to implement our recommendation. Additional follow-up may be required.</p>	<p>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.</p>

