



INTERNAL AUDIT DEPARTMENT



Second & Final Close-Out Follow-Up Information Technology Audit: John Wayne Airport Selected IT General Controls

As of March 31, 2023

Audit No. 2259-E (Reference 1941-F2)
Report Date: June 29, 2023

Recommendation Status

FIRST FOLLOW-UP

4

Implemented

5

In Process

0

Not Implemented

0

Closed

SECOND FOLLOW-UP

5

0

0

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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3rd DISTRICT

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5th DISTRICT



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Audit No. 2259-E
(Reference 1941-F2)

June 29, 2023

To: Charlene Reynolds
John Wayne Airport Director

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

Subject: Second & Final Close-Out Follow-Up Information Technology Audit: John Wayne Airport Selected IT General Controls

We have completed a second follow-up audit of John Wayne Airport (JWA) information technology general controls as of March 31, 2023, original Audit No. 1941, dated December 17, 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 JWA implemented the five (5) remaining recommendations. Because all five remaining recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by JWA personnel during our follow-up audit. If you have any questions, please contact me at (714) 834-5442 or 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 Office Distribution
- John Wayne Airport Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board
- Eide Bailey 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	Michael Dean, CPA, CIA, CISA Jimmy Nguyen, CISA, CFE, CEH Scott Kim, CPA, CISA, CFE Stephany Franco Thuy Luu	Senior IT Audit Manager II IT Audit Manager II IT Audit Manager I Senior Auditor Staff Specialist
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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by JWA as of March 31, 2023 to implement the five (5) remaining recommendations from our original Audit No. 1941, dated on December 17, 2020.
BACKGROUND	The original audit reviewed high risk information technology general controls over logical access, change management, physical access, and data backup and recovery at JWA for the year ended December 31, 2019. The first follow-up audit concluded JWA implemented four (4) recommendations and was in process of implementing five (5) recommendations.



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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>

