



INTERNAL AUDIT DEPARTMENT



**Third & Final Close-Out Follow-Up
Information Technology Audit:
Social Services Agency
IT Logical Security &
Change Management**

As of December 31, 2023

**Audit No. 1846-F3 (Reference 1846)
Report Date: February 29, 2024**

Recommendation Status

	FIRST FOLLOW-UP	SECOND FOLLOW-UP	THIRD FOLLOW-UP
Implemented	3	4	2
In Process	6	2	0
Not Implemented	0	0	0
Closed	0	0	0

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

OC Board of Supervisors

CHAIRMAN DONALD P. WAGNER
3rd DISTRICT

VICE CHAIRMAN DOUG CHAFFEE
4th DISTRICT

SUPERVISOR ANDREW DO
1st DISTRICT

SUPERVISOR VICENTE SARMIENTO
2nd DISTRICT

SUPERVISOR KATRINA FOLEY
5th DISTRICT



INTERNAL AUDIT DEPARTMENT

Audit No. 1846-F3

February 29, 2024

To: An Tran
Social Services Agency Director

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



Digitally signed by Agripino Alonso
Date: 2024.02.29 11:46:23 -0800

Subject: Third & Final Close-Out Follow-Up Information Technology Audit: Social Services Agency IT Logical Security & Change Management

We have completed a third follow-up audit of Social Services Agency (SSA) IT logical security and change management as of December 31, 2023, 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 third follow-up audit concluded SSA implemented the two (2) remaining recommendations. Because both remaining recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by SSA 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
Frank Kim, County Executive Officer
KC Roestenberg, Chief Information Officer

INTERNAL AUDIT DEPARTMENT

RESULTS

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

AUDIT TEAM	Jimmy Nguyen, CISA, CFE, CEH Scott Kim, CPA, CISA, CFE Stephany Franco Thuy Luu	IT Audit Manager II IT Audit Manager I Senior Auditor Staff Specialist
-------------------	--	---



INTERNAL AUDIT DEPARTMENT

APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by SSA as of December 31, 2023 to implement the two (2) remaining recommendations from our original Audit No. 1846, dated October 23, 2019.
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. The second follow-up audit concluded SSA implemented (4) of the remaining recommendations and was in process of implementing the remaining two (2) recommendations.



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>

