



PUBLIC INFORMATION

INTERNAL AUDIT DEPARTMENT



**Second & Final Close-Out Follow-Up
Information Technology Audit:
District Attorney-Public Administrator
Selected Cybersecurity Controls**

As of May 31, 2024

**Audit No. 2041-F2
Report Date: June 12, 2024**

Recommendation Status

**FIRST
FOLLOW-UP**

**SECOND
FOLLOW-UP**

5

Implemented

6

6

In Process

0

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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5th DISTRICT



INTERNAL AUDIT DEPARTMENT

Audit No. 2041-F2

June 12, 2024

To: Todd Spitzer
District Attorney-Public Administrator

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

Subject: Second & Final Close-Out Follow-Up Information Technology Audit: District Attorney-Public Administrator Selected Cybersecurity Controls

We have completed a second follow-up audit of District Attorney-Public Administrator (OCDA) Selected Cybersecurity Controls as of May 31, 2024, original Audit No. 2041, dated September 24, 2021. 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 OCDA implemented the six remaining recommendations from our original audit. Because all six remaining recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by OCDA personnel during our follow-up audit. If you have any questions, please contact me at (714) 834-5442 or Assistant Deputy Director Michael Dean at (714) 834-4101.

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- County Executive Office Distribution
- District Attorney-Public Administrator 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 finding.

AUDIT TEAM	Michael Dean, CPA, CIA, CISA Jimmy Nguyen, CISA, CFE, CEH Mary Ann Cosep Thuy Luu	Assistant Deputy Director Senior IT Audit Manager Senior Auditor Staff Specialist
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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by OCDA as of May 31, 2024 to implement the six remaining recommendations from our original Audit No. 2041, dated September 24, 2021.
BACKGROUND	The original audit reviewed selected cybersecurity controls administered by OCDA. The first follow-up audit concluded OCDA implemented five recommendations and was in process of implementing six 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>