



## PUBLIC INFORMATION

# INTERNAL AUDIT DEPARTMENT



### Third Follow-Up Information Technology Audit: Sheriff-Coroner Selected IT General Controls

As of May 31, 2024

Audit No. 2259-H (Reference 1845-F3)  
Report Date: June 6, 2024

### Recommendation Status

	FIRST FOLLOW-UP	SECOND FOLLOW-UP	THIRD FOLLOW-UP
Implemented	0	5	0
In Process	7	1	1
Not Implemented	0	0	0
Closed	0	1	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

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1st DISTRICT

SUPERVISOR VICENTE SARMIENTO  
2nd DISTRICT

SUPERVISOR KATRINA FOLEY  
5th DISTRICT



## INTERNAL AUDIT DEPARTMENT

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Audit No. 2259-H  
(Reference 1845-F3)

June 6, 2024

To: Don Barnes  
Sheriff-Coroner

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

Subject: Third Follow-Up Information Technology Audit: Sheriff-Coroner Selected IT  
General Controls

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We have completed a third follow-up audit of Sheriff-Coroner's (OCSD) selected IT general controls as of May 31, 2024, original Audit No. 1845, dated December 30, 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 OCSD is in the process of implementing one remaining recommendation. We plan to review the implementation status of this recommendation in our audit of OCSD Cybersecurity that is included in our FY 2024-25 Risk Assessment & Audit Plan. As a result, a separate fourth follow-up audit will not be performed and we will report this to the Audit Oversight Committee at our next quarterly meeting.

We appreciate the assistance extended to us by OCSD personnel during our follow-up 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 Office Distribution
- Sheriff-Coroner 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.

<b>AUDIT TEAM</b>	Jimmy Nguyen, CISA, CFE, CEH Stephany Franco Thuy Luu	Senior IT Audit Manager Senior Auditor Staff Specialist
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**APPENDIX A: ADDITIONAL INFORMATION**

<b>SCOPE</b>	Our follow-up audit was limited to reviewing actions taken by OCSD as of May 31, 2024 to implement the one remaining recommendation from our original Audit No. 1845, dated December 30, 2019.
<b>BACKGROUND</b>	The original audit evaluated selected high-risk information technology general controls over security and change management at OCSD. The first follow-up audit concluded OCSD was in process of implementing seven recommendations. The second follow-up audit concluded OCSD implemented five of the remaining recommendations, was in process of implementing the remaining one recommendation, and closed one recommendation.



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**APPENDIX B: FOLLOW-UP AUDIT IMPLEMENTATION STATUS**

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

