



PUBLIC INFORMATION

INTERNAL AUDIT DEPARTMENT



First Follow-Up Information Technology Audit: OCIT Enterprise IT Governance

As of October 23, 2024

Audit No. 2315-F1
Report Date: February 19, 2025

Recommendation Status

2

Implemented

2

In Process

0

Not Implemented

0

Closed

OC Board of Supervisors

CHAIR DOUG CHAFFEE
4th DISTRICT

VICE CHAIR KATRINA FOLEY
5th DISTRICT

SUPERVISOR JANET NGUYEN
1st DISTRICT

SUPERVISOR VICENTE SARMIENTO
2nd DISTRICT

SUPERVISOR DONALD P. WAGNER
3rd DISTRICT



INTERNAL AUDIT DEPARTMENT

Audit No. 2315-F1

February 19, 2025

To: KC Roestenberg
Chief Information Officer

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

Subject: First Follow-Up Information Technology Audit: OCIT Enterprise IT Governance

We have completed a follow-up audit of OCIT Enterprise IT Governance as of October 23, 2024, original Audit No. 2315, dated March 28, 2024. 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 OCIT implemented two recommendations and two recommendations are in process. A second follow-up audit will be performed in approximately six months and a follow-up audit report form is attached to facilitate that audit. Any recommendations not implemented or in process at that time will be brought to the attention of the Audit Oversight Committee at its next scheduled meeting.

We appreciate the assistance extended to us by OCIT personnel during our follow-up audit. If you have any questions, please contact me at (714) 834-5442 or Deputy Director Jose Olivo at (714) 834-5509.

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- County Executive Office Distribution
- OCIT 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 Stephany Franco Gabriela Cabrera, CIA	Senior IT Audit Manager Senior Auditor Administrative Services Manager
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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our first follow-up was limited to reviewing actions taken by OCIT as of October 23, 2024 to implement the four recommendations from our original audit, dated March 28, 2024.
BACKGROUND	The original audit reviewed OCIT selected enterprise IT governance controls. The original audit identified four Control Findings.



INTERNAL AUDIT DEPARTMENT

APPENDIX B: FOLLOW-UP AUDIT IMPLEMENTATION STATUS

Implemented	In Process	Not Implemented	Closed
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.

