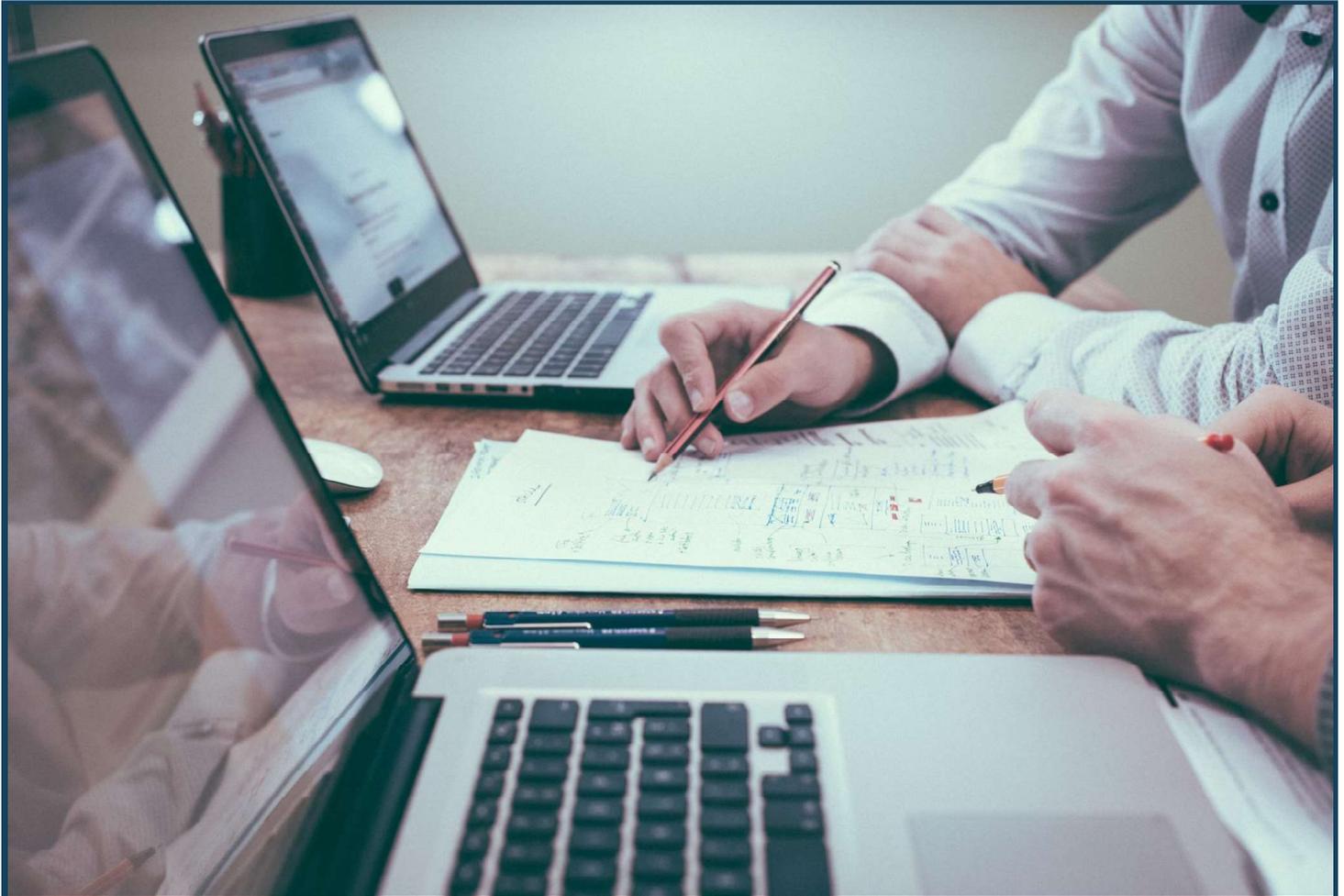




PUBLIC INFORMATION

# INTERNAL AUDIT DEPARTMENT



## First & Final Close-Out Follow-Up Information Technology Audit: CAPS+ Application Security Controls

As of February 28, 2025

Audit No. 2311-F1  
Report Date: June 5, 2025

### Recommendation Status

4

Implemented

0

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. 2311-F1

June 5, 2025

To: Andrew N. Hamilton, CPA  
Auditor-Controller

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

Subject: First & Final Close-Out Follow-Up Information Technology Audit: CAPS+  
Application Security Controls

---

We have completed a follow-up information technology audit of CAPS+ Application Security Controls administered or monitored by the Auditor-Controller (A-C) as of February 28, 2025, original Audit No. 2311, dated June 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 A-C implemented all four recommendations. Because all four recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by A-C 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
- Michelle Aguirre, Interim County Executive Officer
- KC Roestenberg, Chief Information Officer
- Auditor-Controller 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 the sensitive nature of the specific findings.

<b>AUDIT TEAM</b>	Jimmy Nguyen, CISA, CFE, CEH Stephany Franco Gabriela Cabrera, CIA	Senior IT Audit Manager Senior Auditor Administrative Services Manager
-------------------	--	--



# INTERNAL AUDIT DEPARTMENT

## APPENDIX A: ADDITIONAL INFORMATION

<b>SCOPE</b>	Our first follow-up was limited to reviewing actions taken by A-C as of February 28, 2025, to implement the four recommendations from our original audit, dated June 28, 2024.
<b>BACKGROUND</b>	The original audit reviewed A-C CAPS+ application security controls. The original audit identified four Control Findings.



**INTERNAL AUDIT DEPARTMENT**

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

<b>Implemented</b>	<b>In Process</b>	<b>Not Implemented</b>	<b>Closed</b>
<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>

