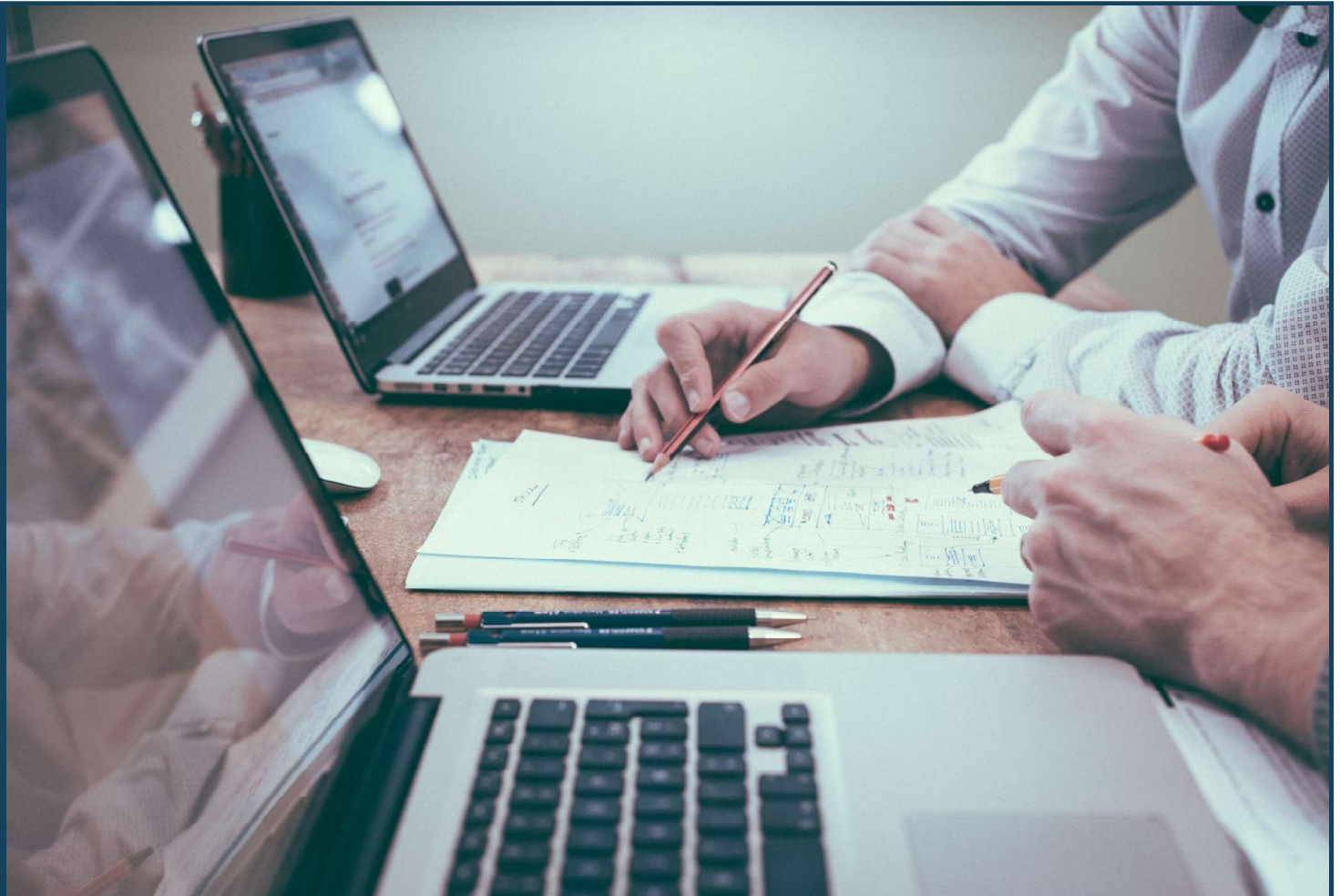




PUBLIC INFORMATION

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.

AUDIT TEAM	
	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

SCOPE	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.
BACKGROUND	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

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.

