



INTERNAL AUDIT DEPARTMENT



**First & Final Close-Out Follow-Up
Information Technology Audit:
Clerk-Recorder
County Agency Vital Records Index Access System**

As of December 31, 2019

**Audit No. 1949-B (Reference 1840-F1)
Report Date: June 1, 2020**

Recommendation Status

- 6** Implemented
- 0** In Process
- 0** Not Implemented
- 0** Closed

OC Board of Supervisors

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Audit No. 1949-B
(Reference 1840-F1)

June 1, 2020

To: Hugh Nguyen
Clerk-Recorder

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

Subject: First & Final Close-Out Follow-Up Information Technology Audit: Clerk-Recorder
County Agency Vital Records Index Access System

We have completed a follow-up audit of the inter-county access and related County Agency Vital Records Index Access System administered by the Clerk-Recorder as of December 31, 2019, original Audit No. 1840, issued March 22, 2019. Due to the sensitive nature of specific findings (restricted information), only the results for Finding Nos. 3, 4, and 6 immediately follow this letter. Results for the remaining findings are included in Appendix A (which is redacted from public release) and additional information including background and our scope is included in Appendix B.

Our First Follow-up Audit concluded the Clerk-Recorder implemented all six (6) recommendations. Because the recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by Clerk-Recorder personnel during our follow-up audit. If you have any questions, please contact me at 714.834.5442 or Assistant Director Scott Suzuki at 714.834.5509.

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- Clerk-Recorder Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Eide Bailly LLP, County External Auditor

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RESULTS

FINDING NO. 1	Removed due to the sensitive nature of the finding.
FINDING NO. 2	Removed due to the sensitive nature of the finding.
FINDING NO. 3	User Records for County Agency Vital Records Index Access System
CATEGORY	Significant Control Weakness
RECOMMENDATION	We recommend Clerk-Recorder develop a consistent periodic user account license certification review process for external departments to ensure licenses are appropriate and accurately accounted for.
CURRENT STATUS	<p>Implemented. Clerk-Recorder has reviewed countywide users of the Vital Records Index System and significantly decreased the number of users with access. In addition, the system-generated user listing was reconciled against Clerk-Recorder's administrative listing and there were no discrepancies.</p> <p>Based on the actions taken by Clerk-Recorder, we consider this recommendation implemented.</p>
FINDING NO. 4	Department User Accounts
CATEGORY	Control Finding
RECOMMENDATION	We recommend Clerk-Recorder perform a formal management user-access certification review for appropriateness to ensure access is restricted to individuals with a direct business need and access no longer required is disabled.



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CURRENT STATUS	<p>Implemented. Clerk-Recorder management performs a formal user access certification review for appropriateness of active user accounts. In addition, Clerk-Recorder IT managers conduct weekly meetings to discuss IT matters that impact the Clerk-Recorder Department such as IT project status updates and IT security matters, which includes the periodic user access certification review. We confirmed that all inactive accounts with the most recent login date exceeding 60 days were disabled.</p> <p>Based on the actions taken by Clerk-Recorder, we consider this recommendation implemented.</p>	
FINDING NO. 5	Removed due to the sensitive nature of the finding.	
FINDING NO. 6	Generic Accounts Utilized	
CATEGORY	Control Finding	
RECOMMENDATION	We recommend Clerk-Recorder consider eliminating or reducing the number of shared accounts utilized by external departments accessing County Agency Vital Records Index Access System data.	
CURRENT STATUS	<p>Implemented. We reviewed the system-generated listing of accounts and confirmed that all generic accounts with access to the County Agency Vital Records Index System were disabled.</p> <p>Based on the actions taken by Clerk-Recorder, we consider this recommendation implemented.</p>	
AUDIT TEAM	Scott Suzuki, CPA, CIA, CISA, CFE Jimmy Nguyen, CISA, CFE, CEH Scott Kim, CPA, CISA, CFE Mari Elias, DPA	Assistant Director IT Audit Manager II IT Audit Manager I Administrative Services Manager



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APPENDIX A: RESTRICTED INFORMATION

Content in Appendix A has been removed from this report due to the sensitive nature of the specific findings.



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APPENDIX B: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by Clerk-Recorder as of December 31, 2019 to implement the six recommendations from our original audit dated March 22, 2019.
BACKGROUND	<p>The original audit was limited to inter-county access controls and related IT controls over the County Agency Vital Records Index Access System administered by the Clerk-Recorder as of August 31, 2018.</p> <p>The original audit identified three (3) Significant Control Weaknesses and three (3) Control Findings.</p>



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APPENDIX C: 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.

