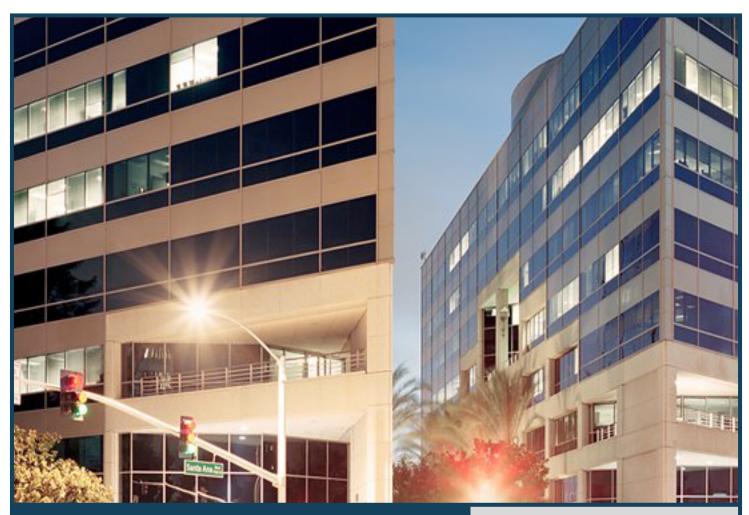# INTERNAL AUDIT DEPARTMENT

COUNTY OF ORANGE CALIFORNIA

**First Follow-Up
Information Technology Audit: Sheriff-Coroner
Selected IT General Controls**

As of July 30, 2020

**Audit No. 1949-D (Reference 1845-F1)
Report Date: December 31, 2020**

Recommendations Status

0	**Implemented**
7	**In Process**
0	**Not Implemented**
0	**Closed**

OC Board of Supervisors

CHAIRWOMAN MICHELLE STEEL
2nd DISTRICT

VICE CHAIRMAN ANDREW DO
1st DISTRICT

SUPERVISOR DONALD P. WAGNER
3rd DISTRICT

SUPERVISOR DOUG CHAFFEE
4th DISTRICT

SUPERVISOR LISA A. BARTLETT
5th DISTRICT

INTERNAL AUDIT DEPARTMENT

Audit No. 1949-D
(Reference 1845-F1)

December 31, 2020

To: Don Barnes
         Sheriff-Coroner

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

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

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We have completed a follow-up audit of Sheriff-Coroner's (OCSD) selected IT general controls as of July 31, 2020, original Audit No. 1845, dated December 30, 2019. Due to the sensitive nature of specific findings (restricted information), only the results for Finding Nos. 6 and 7 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 OCSD is in the process of implementing all seven (7) recommendations. 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 OCSD 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
  Sheriff-Coroner 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	Removed due to the sensitive nature of the finding.
FINDING NO. 4	Removed due to the sensitive nature of the finding.
FINDING NO. 5	Removed due to the sensitive nature of the finding.

FINDING NO. 6	**Testing of Changes Before Deployment Into Production**
CATEGORY	**Significant Control Weakness**
RECOMMENDATION	OCSD ensure that test plan documentation is created and maintained to evidence that changes are being tested and reviewed prior to deployment into the production environment.
CURRENT STATUS & PLANNED ACTION	**In Process.** OCSD is in the process of implementing a new IT Service Management (ITSM) software solution that includes a change management module. This module is designed to manage the documentation and records of testing performed, backout plans, and other key details and information for each change request to critical systems. Per OCSD, they are planning to fully implement the module by January 2021. Based on the actions taken by OCSD, we consider this recommendation to be in process.

FINDING NO. 7	**Department IT Policies & Procedures**
CATEGORY	**Control Finding**

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RECOMMENDATION	OCSD develop comprehensive IT policy and procedures that govern the areas of provisioning/de-provisioning user access, managing privileged user access rights, and change management to critical systems.
CURRENT STATUS & PLANNED ACTION	**In Process.** OCSD has drafted several IT policy and procedures documents including policies governing the user access management life cycle process, change management, and privileged account management. OCSD is reviewing drafts and is planning to finalize and approve them by the end of January 2021. Based on the actions taken by OCSD, we consider this recommendation to be in process.

AUDIT TEAM	Scott Suzuki, CPA, CIA, CISA, CFE	Assistant Director
	Jimmy Nguyen, CISA, CFE, CEH	IT Audit Manager II
	Scott Kim, CPA, CISA, CFE	IT Audit Manager
	Stephany Pantigoso	Senior Auditor
	Mari Elias, MA	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 OCSD as of July 31, 2020 to implement the seven (7) recommendations from the original Audit No. 1845, dated December 30, 2019.
BACKGROUND	The original audit evaluated selected high-risk information technology general controls over security and change management at OCSD. The original audit identified six (6) Significant Control Weaknesses and one (1) Control Finding.

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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.