INTERNAL AUDIT DEPARTMENT

GOVERNANCE

Second & Final Close-Out Follow-Up Information Technology Audit: OCIT Enterprise IT Governance As of August 30, 2025

Audit No. 2242-F2 Report Date: December 17, 2025

Recommendation Status

	FIRST FOLLOW-UP		SECOND FOLLOW-UP
	2	Implemented	**2**
	2	In Process	**0**
	0	Not Implemented	**0**
	0	Closed	**0**

Second Follow-Up totals represent findings that were In Process or Not Implemented at First Follow-Up

INTERNAL AUDIT DEPARTMENT

December 17, 2025

To: KC Roestenberg
                Chief Information Officer

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

Subject: Second & Final Close-Out Follow-Up Information Technology Audit: OCIT Enterprise IT Governance

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We have completed a second follow-up audit of OCIT Enterprise IT Governance as of August 31, 2025, original Audit No. 2315 dated March 28, 2024. Details of our results immediately follow this letter. 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 were in process. This second follow-up audit concluded that OCIT implemented the two remaining recommendations. Because the recommendations were implemented, this report represents the final close-out of the original audit. Due to the sensitive nature of the findings, we issued the original report as restricted. However, now that the department has implemented the recommendations and taken corrective action to address the vulnerabilities, we are issuing this final close-out report publicly, consistent with our new restricted reporting protocols.

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
  Foreperson, Grand Jury
  Robin Stieler, Clerk of the Board
  Eide Bailly LLP, County External Auditor

INTERNAL AUDIT DEPARTMENT

RESULTS	

FINDING NO. 1	**Outdated IT Strategic Plan**
	OCIT did not have an updated and published IT Strategic Plan. The Plan was last updated in Fiscal Year 2016-17.
CATEGORY	**Control Finding**
RECOMMENDATION	OCIT review and update the IT Strategic Plan to ensure it continues to deliver fiscally sound, reliable, and secure technology solutions that enable the County to provide quality services to its residents, visitors, and employees.
STATUS	**Implemented.** We confirmed that OCIT updated its Strategic Plan which outlines its mission to deliver fiscally sound, reliable, and secure technology solutions. The OCIT Strategic Plan is crucial for providing direction, aligning resources, and ensuring IT initiatives support the County's business goals. In addition, the updated plan is published on the OCIT intranet site and is accessible to all County employees providing them an understanding of technology goals and empowering them to support OCIT's objectives. Based on the actions taken by OCIT, we consider this recommendation implemented.

FINDING NO. 2	**Monitoring Controls**
	OCIT did not perform ongoing monitoring activities including conducting separate evaluations to ascertain whether the components of internal control are present and functioning.
CATEGORY	**Control Finding**
RECOMMENDATION	OCIT management allocate resources as feasible to enhance monitoring activities by ensuring IT governance evaluations are conducted.
STATUS	**Implemented.** OCIT has improved their process of monitoring and evaluating IT governance activities. We confirmed that OCIT: • Performs automated threat detection monitoring to ensure malware is properly quarantined and does not impact County systems. • Manages security event logging and alerts to ensure threats are properly detected and resolved by working with the impacted Department. • Reviews performance metrics for IT projects during IT governance meetings to ensure projects are on schedule and assess budgetary performance of active and completed projects. Based on the actions taken by OCIT, we consider this recommendation implemented.

INTERNAL AUDIT DEPARTMENT

AUDIT TEAM	Michael Dean, CPA, CIA, CISA	Assistant Deputy Director
	Jimmy Nguyen, CISA, CFE, CEH	Senior IT Audit Manager
	Michael Steinhaus, CISA, CIA, CPA	IT Audit Manager
	JC Lim, CIA, CISA, CFE	Senior IT Auditor
	Gabriela Cabrera, CIA	Administrative Services Manager

APPENDIX A: ADDITIONAL INFORMATION

Scope	Our second follow-up audit was limited to reviewing actions taken by OCIT as of August 31, 2025, to implement the two remaining recommendations from our original audit dated March 28, 2024.
Background	In the original audit, we reviewed select OCIT enterprise IT governance controls and identified four control findings.

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.