



## PUBLIC INFORMATION

## INTERNAL AUDIT DEPARTMENT



**Third & Final Close-Out Follow-Up  
Information Technology Audit:  
Social Services Agency  
IT Logical Security &  
Change Management**

**As of December 31, 2023**

**Audit No. 1846-F3 (Reference 1846)  
Report Date: February 29, 2024**

## Recommendation Status

	FIRST FOLLOW-UP	SECOND FOLLOW-UP	THIRD FOLLOW-UP
Implemented	3	4	2
In Process	6	2	0
Not Implemented	0	0	0
Closed	0	0	0

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

## OC Board of Supervisors

CHAIRMAN DONALD P. WAGNER  
3rd DISTRICT

VICE CHAIRMAN DOUG CHAFFEE  
4th DISTRICT

SUPERVISOR ANDREW DO  
1st DISTRICT

SUPERVISOR VICENTE SARMIENTO  
2nd DISTRICT

SUPERVISOR KATRINA FOLEY  
5th DISTRICT

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Audit No. 1846-F3

February 29, 2024

To: An Tran  
Social Services Agency Director

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

Subject: Third & Final Close-Out Follow-Up Information Technology Audit: Social Services Agency IT Logical Security & Change Management

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Digitally signed by Agripino Alonso  
Date: 2024.02.29 11:46:23 -0800

We have completed a third follow-up audit of Social Services Agency (SSA) IT logical security and change management as of December 31, 2023, original Audit No. 1846, dated October 23, 2019. 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 third follow-up audit concluded SSA implemented the two (2) remaining recommendations. Because both remaining recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by SSA personnel during our follow-up audit. If you have any questions, please contact me at (714) 834-5442 or IT Audit Manager Jimmy Nguyen at (714) 834-2526.

## Attachments

Other recipients of this report:  
Members, Board of Supervisors  
Frank Kim, County Executive Officer  
KC Roestenberg, Chief Information Officer



**PUBLIC INFORMATION**INTERNAL AUDIT DEPARTMENT

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**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 Scott Kim, CPA, CISA, CFE Stephany Franco Thuy Luu	IT Audit Manager II IT Audit Manager I Senior Auditor Staff Specialist
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## APPENDIX A: ADDITIONAL INFORMATION

<b>SCOPE</b>	Our follow-up audit was limited to reviewing actions taken by SSA as of December 31, 2023 to implement the two (2) remaining recommendations from our original Audit No. 1846, dated October 23, 2019.
<b>BACKGROUND</b>	The original audit reviewed information technology logical security and change management controls administered by SSA. The first follow-up audit concluded SSA implemented three (3) recommendations and was in process of implementing six (6) recommendations. The second follow-up audit concluded SSA implemented (4) of the remaining recommendations and was in process of implementing the remaining two (2) recommendations.



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## 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.

