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INTERNAL AUDIT DEPARTMENT



**Second & Final Follow-Up Close-Out
Information Technology Audit:
Clerk-Recorder
Selected Cybersecurity Controls**

As of May 31, 2025

Audit No. 2151-F2
Report Date: June 4, 2025

Recommendation Status

FIRST FOLLOW-UP

SECOND FOLLOW-UP

2

Implemented

4

4

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

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

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Audit No. 2151-F2

June 4, 2025

To: Hugh Nguyen
Clerk-Recorder

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

Digitally signed by
Agripino Alonso
Date: 2025.06.04
12:56:58 -07'00'

Subject: Second & Final Close-Out Follow-Up Information Technology Audit: Clerk-Recorder Selected Cybersecurity Controls

We have completed a second follow-up audit of Clerk-Recorder (C-R) Selected Cybersecurity Controls as of March 31, 2025, original Audit No. 2151, dated September 28, 2023. 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 second follow-up audit concluded that C-R implemented the four remaining recommendations. Because all four remaining recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by C-R 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
- C-R Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board
- Eide Bailly LLP, County External Auditor

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RESULTS

Content has been removed from Results due to sensitive nature of the specific findings.

AUDIT TEAM	Michael Dean, CPA, CIA, CISA Jimmy Nguyen, CISA, CFE, CEH Michael Steinhaus, CPA, CIA, CISA Gabriela Cabrera, CIA	Assistant Deputy Director Senior IT Audit Manager IT Audit Manager Administrative Services Manager
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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by C-R as of March 31, 2025 to implement the four remaining recommendations from our original Audit No. 2151, dated September 28, 2023.
BACKGROUND	The original audit evaluated selected cybersecurity controls administered by C-R. The original audit identified four Significant Control Weaknesses and two Control Findings. The first follow-up audit concluded that C-R implemented two recommendations and was in the process of implementing four 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.

