



INTERNAL AUDIT DEPARTMENT



**Second & Final Close-Out
Follow-Up Internal Control Audit:
OC Public Works
Facilities Operations & Custodial Billing**

As of January 31, 2021

**Audit No. 2039-M (Reference 1734-F2)
Report Date: March 3, 2021**

Recommendation Status

FIRST FOLLOW-UP SECOND FOLLOW-UP

1	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

OC Board of Supervisors

CHAIRMAN ANDREW DO
1st DISTRICT

VICE CHAIRMAN DOUG CHAFFEE
4th DISTRICT

VACANT
2nd DISTRICT

SUPERVISOR DONALD P. WAGNER
3rd DISTRICT

SUPERVISOR LISA A. BARTLETT
5th DISTRICT



INTERNAL AUDIT DEPARTMENT

Audit No. 2039-M
(Reference 1734-F2)

March 3, 2021

To: James Treadaway
OC Public Works Director

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

Subject: Second & Final Close-Out Follow-Up Internal Control Audit: OC Public Works
Facilities Operations & Custodial Billing

We have completed a follow-up audit of OC Public Works (OCPW) Facilities Operations and Custodial Billing as of January 31, 2021, original Audit No. 1734, dated September 19, 2019. Details of our results immediately follow this letter. Additional information including background and our scope is included in Appendix A.

Our second follow-up audit concluded OCPW implemented the two (2) remaining recommendations from the original audit. Because the recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by OCPW 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
- CEO Distribution
- OC Public Works Distribution
- Auditor-Controller Satellite Accounting Operations Distribution
- Robin Stieler, Clerk of the Board
- Foreperson, Grand Jury
- Eide Bailly LLP, County External Auditor

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RESULTS	
FINDING NO. 2	Work Order Management System User Access
CATEGORY	Control Finding
RECOMMENDATION	OCPW 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.
CURRENT STATUS	<p>Implemented. Effective September 2020, OCPW has been validating MaintStar user credentials on a monthly basis and has removed the four users identified in our initial audit finding as no longer requiring access. In addition, OCPW performed an annual review of the OC Facilities Work Request System (FM Application) users in September 2020.</p> <p>Based on the actions taken by OCPW, we consider this recommendation implemented.</p>
FINDING NO. 3	Password Configuration Policy for Work Order Systems
CATEGORY	Control Finding
RECOMMENDATION	OCPW implement or enable password policy features in the FM Application and MaintStar so that the work order systems conform to the County's password policy, where technically feasible, and seek a feature that requires automated mandatory password changes in any future upgrade or replacement of MaintStar.
CURRENT STATUS	<p>Implemented. OCPW is on track to replace both the FM and MaintStar applications with the AssetWorks system by March 2021. The transition is a collaboration among multiple agencies and is managed by OCIT. Access to the AssetWorks system will utilize single sign-on (SSO) authentication administered by OCIT. Furthermore, the SSO configuration administered by OCIT meets the password policy features required in our recommendation.</p> <p>Based on the actions taken by OCPW, we consider this recommendation implemented.</p>
AUDIT TEAM	<div> <div> Scott Suzuki, CPA, CIA, CISA, CFE Michael Dean, CPA, CIA, CISA Gianne Morgan, CIA Alejandra Hernandez Mari Elias, DPA </div> <div> Assistant Director Senior Audit Manager Audit Manager Senior Auditor Administrative Services Manager </div> </div>



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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by OCPW as of January 31, 2021 to implement the two (2) remaining recommendations from our First Follow-Up Audit No. 1939-E, dated June 26, 2020.
BACKGROUND	The original audit evaluated operational effectiveness of internal control over the billing process for facilities operations and custodial services to County departments. The first follow-up audit concluded OCPW implemented one (1) recommendation and was in process of implementing 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.

