



I n t e r n a l A u d i t D e p a r t m e n t

O R A N G E C O U N T Y

AUDIT HIGHLIGHT FEBRUARY 19, 2013 KEY CONTROL AUDIT

INFORMATION TECHNOLOGY AUDIT SOCIAL SERVICES AGENCY COMPUTER GENERAL CONTROLS Audit No. 1142

WHY IS THIS AUDIT IMPORTANT?

The Social Services Agency (SSA) administers a budget of **\$747 million** and a **staff of 3,800**. SSA also has fiduciary responsibility for approximately **\$2.3 billion in expenditures** paid directly by the State to clients and service providers. SSA utilizes a number of key systems including:

- o CalWIN: Provides eligibility determination, benefit calculation, and case management for CalWORKs, Medi-Cal, CalFresh (Food Stamps), Foster Care, Refugee Cash Assistance, etc.;
- o CWS/CMS (Child Welfare Services/Case Management System): Tracks and manages all child abuse referrals and case management for County provided services;
- o AIM (Assessment, Intervention, and Management System): Provides management, tracking and printing of State mandated adult abuse reports; and
- o OCIS (Orangewood Children's Information System): Supports the admission, tracking and reporting to monitor events/activities related to children entered into the First Step Assessment Center, Orangewood Children and Family Center, Emergency Shelter Home, or Temporary Shelter Home facilities.

General controls are the structure, policies, and procedures that apply to an entity's overall computer operations. If general controls are weak, they severely diminish the reliability of controls associated with individual applications. **The audited IT general controls were found adequate.**

WHAT THE AUDITORS FOUND?

Successes

Our audit found that: (1) **adequate** security-related personnel policies have been developed; (2) **adequate** user access and physical access general controls were present to provide reasonable assurance that computer resources are protected from unauthorized personnel and environmental hazards; (3) **adequate** systems development and change control policies and procedures have been developed; (4) **adequate** segregation of duties exists within the IT organization; and (5) **adequate** policies and procedures for disaster recovery/business continuity have been substantially developed to help mitigate service interruptions.

Audit Findings and Control Recommendations

We identified **six (6) Control Findings** for performing annual security assessments, and improving user access and physical access to SSA's computing resources.