

Internal Audit Department

O R A N G E C O U N T Y
 6th Largest County in the USA

FINAL CLOSE-OUT

FIRST FOLLOW-UP INFORMATION TECHNOLOGY AUDIT:

DISTRICT ATTORNEY COMPUTER GENERAL CONTROLS

AS OF SEPTEMBER 17, 2013

Our First Follow-Up Audit found District Attorney fully implemented one (1) recommendation from our original audit report dated April 29, 2013.

The Office of the District Attorney represents the People of California in some civil and in most criminal proceedings. The Office has a budget of \$114 million and a staff of 723 including executive managers, attorneys, investigative staff, paralegals and legal support staff, and administrative staff.

AUDIT NO: 1143-F1
 (ORIGINAL AUDIT NO. 1143)

REPORT DATE: OCTOBER 8, 2013

Director: Dr. Peter Hughes, MBA, CPA, CITP
Senior Audit Manager: Michael Goodwin, CPA, CIA
IT Audit Manager: Wilson Crider, CPA, CISA

RISK BASED AUDITING

GAO & IIA Peer Review Compliant – 2001, 2004, 2007, 2010



American Institute of Certified Public Accountants Award to Dr. Peter Hughes as 2010 Outstanding CPA of the Year for Local Government

GRC (Government, Risk & Compliance) Group 2010 Award to IAD as MVP in Risk Management



2009 Association of Certified Fraud Examiners' Hubbard Award to Dr. Peter Hughes for the Most Outstanding Article of the Year – Ethics Pays



2008 Association of Local Government Auditors' Bronze Website Award



2005 Institute of Internal Auditors' Award to IAD for Recognition of Commitment to Professional Excellence, Quality, and Outreach

 ORANGE COUNTY BOARD OF SUPERVISORS'
Internal Audit Department

GAO & IIA Peer Review Compliant - 2001, 2004, 2007, 2010

Providing Facts and Perspectives Countywide

RISK BASED AUDITING

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OC Fraud Hotline (714) 834-3608



Transmittal Letter



Audit No. 1143-F1 October 8, 2013

TO: Tony Rackauckas
District Attorney

FROM: Dr. Peter Hughes, CPA, Director
Internal Audit Department

SUBJECT: **First and Final Close-Out** Follow-Up
Information Technology Audit:
District Attorney Computer General Controls
Original Audit No. 1143
Issued April 29, 2013

We have completed a First Follow-Up Audit of District Attorney Computer General Controls. Our audit was limited to reviewing, as of September 17, 2013, actions taken to implement the **one (1) recommendation** from our original audit report dated April 29, 2013. We conducted this First Follow-Up Audit in accordance with the *FY 13-14 Audit Plan and Risk Assessment* approved by the Audit Oversight Committee and Board of Supervisors (BOS).

The results of our First Follow-Up Audit are discussed in the **OC Internal Auditor's Report** following this transmittal letter. Because satisfactory corrective action has been taken for the one (1) recommendation, **this report represents the final close-out of the original audit.**

Each month I submit an **Audit Status Report** to the BOS where I detail any material and significant audit findings released in reports during the prior month and the implementation status of audit recommendations as disclosed by our Follow-Up Audits. Accordingly, the results of this audit will be included in a future status report to the BOS.

Other recipients of this report are listed on the **OC Internal Auditor's Report** on page 2.

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District Attorney
Computer General Controls
Audit No. 1143-F1*

As of September 17, 2013

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OC Internal Auditor's Report



Audit No. 1143-F1

October 8, 2013

TO: Tony Rackauckas
District Attorney

FROM: Dr. Peter Hughes, CPA, Director
Internal Audit Department

SUBJECT: **First and Final Close-Out** Follow-Up Information Technology Audit:
District Attorney Computer General Controls, Original Audit No. 1143, Issued
April 29, 2013

Scope of Review

We have completed a First Follow-Up Audit of District Attorney Computer General Controls. Our audit was limited to reviewing actions taken, as of September 17, 2013, to implement the **one (1) recommendation** from our original audit report.

Background

The Office of the District Attorney (DA) represents the People of California in some civil and in most criminal proceedings. Headed by the District Attorney, the Office has a budget of \$114 million and a staff of 723 including executive managers, attorneys, investigative staff, paralegals and legal support staff, and administrative staff. DA personnel are located in five Justice Centers (Central, Harbor, North, West, and Juvenile) throughout the County. The DA utilizes a number of key systems including State and Countywide systems.

The original audit identified **one (1) Control Finding** to complete and submit the required Business Continuity Fundamental Plan Components documents to the CEO/IT.

Results

Our First Follow-Up Audit indicated District Attorney **implemented the one (1) recommendation from our original audit report dated April 29, 2013. As such, this report represents the final close-out of the original audit.** Based on our First Follow-Up Audit, the following is the implementation status of the one (1) original recommendation:

1. **Need to Complete Business Continuity Planning Documents (Control Finding)**

DA continues to participate with the Countywide Business Continuity planning project and make it a priority to complete and submit the Business Continuity Fundamental Plan Components documents (Phase One).

Current Status: **Implemented.** We verified that the District Attorney submitted all the required Business Continuity Fundamental Plan Components documents to CEO/IT. The Business Continuity Plan Completion Status Report, dated September 17, 2013, shows the District Attorney at 100% completion. Therefore, we consider this recommendation implemented.

We appreciate the assistance extended to us by District Attorney personnel during our Follow-Up Audit. If you have any questions, please contact me directly at 834-5475 or Michael Goodwin, Senior Audit Manager at 834-6066.

OC Internal Auditor's Report



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