O C   B o a r d   o f   S u p e r v i s o r s

1st District	2nd District	3rd District	4th District	5th District
Janet Nguyen	John M.W. Moorlach	Todd Spitzer	Shawn Nelson, Chairman	Patricia C. Bates, Vice Chair

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   JUNE 20, 2013

KEY CONTROL AUDIT

INFORMATION TECHNOLOGY AUDIT
CHILD SUPPORT SERVICES
COMPUTER GENERAL CONTROLS
Audit No. 1251

WHY IS THIS AUDIT IMPORTANT?

The Orange County Department of Child Support Services (CSS) has a budget of **$58.8 million** and a **staff of 626** including executive managers, attorneys, legal support staff, and administrative staff. CSS provides professional cost-effective services to parents or caretakers of minor children. CSS offer solutions for parents including the establishment and enforcement of child support orders though exclusive enforcement tools, establishment of legal paternity through genetic testing, complete account maintenance, and exceptional customer service to assist customers every step of the way.

CSS Information Technology utilizes a number of key systems including State and Countywide systems:
o <u>CalWorks Information Network (CalWin)</u> – State system supporting all major processing functions to administer California's public assistance programs;
o <u>Child Support Enforcement (CSE)</u> – State system database to facilitate the sharing of case management information between California counties and State Distribution Unit to centralize collection and distribution of child support funds; and
o <u>State Distribution Unit (SDU)</u> – state system providing child support payment collection and distribution information.

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; (3) **adequate** configuration management, including change management, has 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 and protect computing resources from environmental hazards.

Audit Finding and Control Recommendation
We identified **one (1) Control Finding** regarding policies and procedures for securing vendor supplied accounts that we subsequently verified was addressed prior to issuance of the report.