



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 NOVEMBER 26, 2013

KEY CONTROL AUDIT

INFORMATION TECHNOLOGY AUDIT OC PUBLIC WORKS COMPUTER GENERAL CONTROLS Audit No. 1354

WHY IS THIS AUDIT IMPORTANT?

OC Public Works (OCPW) has a budget of **\$464 million** and a **staff of 974** including executive managers and administrative and support staff. OC Public Works accomplishes its mission and strategic objectives through a dedicated professional workforce that is organized around the department's core service areas: flood protection, safe roads, community planning and development, facilities operation, including real estate management and land acquisition, regional water quality management, and the Agricultural Commissioner.

OCPW Information Technology Services is managed by an IT Manager, who reports to the Administrative Services Director. The OCPW Information Technology department consists of thirty-three (33) staff providing the following functions: Network Services, Application Development & Support, Planning, Analysis & Review, and Desktop Services.

General controls are the structure, policies, and procedures that apply to an entity's overall computer operations. They create the environment in which application systems and controls operate. If general controls are weak, they severely diminish the reliability of controls associated with individual applications. The audited IT general controls in OC Public Works were found to be 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.