COUNTY AUDIT DEPARTMENT

REPORT # 368

Quarterly Status Report & Follow-Up
Of COCC Audit Recommendations
Quarter Ending June 30, 2019

July 23, 2019
Date: July 23, 2019

To: Pat Frank, Clerk of Court and Comptroller

From: Heidi Pinner, CIA, CISA, CRMA, CFE, Director of County Audit

Subject: Quarterly status report of audit recommendations and Clerk of Court and Comptroller’s Management Action Plans

Dear Ms. Frank:

Attached is the quarterly report on the status of audit recommendations. Addressing these recommendations will enhance the Clerk’s overall operations and mitigate risks to the organization.

As a result of audit testing, it is common practice for the County Audit Department to make a recommendation based on the auditor’s observations and conclusions. The recommendation calls for action to correct an existing condition or improve operations. The recommendation may suggest an approach to correct or enhance performance as a guide for management in achieving a desired result.

In compliance with the Institute of Internal Auditors Standard 2500, the County Audit Department monitors implementation of management’s corrective action plans. Recommendations remain active until remediated or deemed obsolete.

For the quarter ended June 30, 2019, the County Audit Department monitored three (3) management action plans. Two of these action plans have been closed. The remaining recommendation will remain open and be carried forward to the fourth quarter of FY19. The attached Status of Audit Recommendations report contains additional detail.

I appreciate this opportunity to be of service and am happy to respond to any questions that you may have concerning the attached report or to furnish you with any additional information desired.

CC: Dan Klein, Chief of Staff
    Michelle Decker, Chief Information Officer
    Tim Simon, Deputy Comptroller
<table>
<thead>
<tr>
<th>Report #</th>
<th>Project Name</th>
<th>Recommendation Title</th>
<th>Recommendation State</th>
<th>Entity</th>
<th>Estimated Implementation Date</th>
<th>Actual Implementation Date</th>
<th>Recommendation Close Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>348</td>
<td>Oracle Security Administration</td>
<td>Establish, in conjunction with the other participating agencies, a formal and defined governance policy structure for the Oracle instance.</td>
<td>Closed</td>
<td>Clerk IT</td>
<td>03/30/2019</td>
<td>04/09/2019</td>
<td>04/09/2019</td>
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<tr>
<td>348</td>
<td>Oracle Security Administration</td>
<td>Implement an advanced data analytics tool to improve the security and continuous monitoring capabilities of the Oracle EBS system.</td>
<td>Past Due - Started/Partially Implemented</td>
<td>Clerk IT</td>
<td>12/30/2018</td>
<td></td>
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<tr>
<td>348</td>
<td>Oracle Security Administration</td>
<td>Ensure that all required approvals and forms are obtained prior to granting user responsibilities access and that the forms are appropriately maintained.</td>
<td>Closed</td>
<td>Clerk IT</td>
<td>03/30/2019</td>
<td>04/09/2019</td>
<td>04/09/2019</td>
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