



# AUDIT AD HOC COMMITTEE

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## Agenda Report

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**File #:** 2021-1466

**Agenda Date:** 6/24/2021

**Agenda Item No:** 1.

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**FROM:** James D. Herberg, General Manager  
Originator: Lorenzo Tyner, Assistant General Manager

**SUBJECT:**

**INTERNAL AUDIT UPDATE: CYBER SECURITY**

**GENERAL MANAGER'S RECOMMENDATION**

RECOMMENDATION:

Informational Item.

### **BACKGROUND**

Orange County Sanitation District (OC San) selected the audit firm of Eide Bailly LLP to provide audits of various OC San programs and processes and as selected by the Audit Ad Hoc Committee. Most recently, the Audit Ad Hoc Committee selected the permit fee collection process and the cyber security program areas for audit. However, as result of Covid-19, the auditors were directed to focus its efforts on cyber security at this time. The auditors will provide an update of those efforts. Additionally, staff and the auditors will present potential topics for future audit selection.

### **RELEVANT STANDARDS**

- Conduct audits to determine if an entity's operations are being conducted in an economical and efficient manner
- Conduct audits to establish whether specific government programs are effective in meeting their stated goals and objectives
- Conduct audits to determine if an entity is following policies and procedures in conducting operations

### **ATTACHMENT**

*The following attachment(s) may be viewed on-line at the OC San website ([www.ocsan.gov](http://www.ocsan.gov)) with the complete agenda package:*

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