



ADMINISTRATION COMMITTEE

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Agenda Report

File #: 2021-1743

Agenda Date: 7/14/2021

Agenda Item No: 5.

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

SUBJECT:

INTERNAL AUDIT UPDATE: CYBER SECURITY

GENERAL MANAGER'S RECOMMENDATION

RECOMMENDATION: Recommend to the Board of Directors to:

Receive and file the Internal Audit Report from Eide Bailly LLP.

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 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 a result of COVID-19, the auditors were directed to focus its efforts on cyber security. 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

PRIOR COMMITTEE/BOARD ACTIONS

June 2021 - Audit Ad Hoc Committee received the Internal Audit Report.

ATTACHMENT

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

- Internal Audit Report