



AGENDA STAFF REPORT

Control: 26001408

MEETING DATE: 06/23/2026

LEGAL ENTITY TAKING ACTION: Board of Supervisors

BOARD OF SUPERVISORS DISTRICT(S): All Districts

SUBMITTING AGENCY/DEPARTMENT: Internal Audit

DEPARTMENT CONTACT PERSON(S): Aggie Alonso, 714-834-5442
Jose Olivo, 714-834-5509

SUBJECT: Internal Audit Department Status Report for the Quarter Ended March 31, 2026

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Concur	No Legal Objection	CONSENT CALENDAR 3 Votes Board Majority

Budgeted: N/A	Current Year Cost: N/A	Annual Cost: N/A
Staffing Impact: No		Sole Source: N/A
Current Fiscal Year Revenue: N/A	Funding Source: N/A	County Audit in Last 3 years: No
Levine Act Review Completed? N/A		

Prior Board Action: 3/24/2026 #10

RECOMMENDED ACTION(S):

Receive and file Internal Audit Department's Executive Summary of Internal Audit Reports for the Quarter Ended March 31, 2026.

SUMMARY:

Receiving and filing the Executive Summary of Internal Audit Reports will inform the Board of Supervisors of the ongoing process of internal audit coverage.

BACKGROUND INFORMATION:

The Internal Audit Department issues written reports following the conclusion of each internal audit engagement. The results of the audits are summarized quarterly for the Board of Supervisors (Board) and are presented in the Executive Summary of Internal Audit Reports.

On March 24, 2026, the Board received and filed the Executive Summary of Internal Audit Reports for the period of October to December 2025. The report for this quarter (Attachment A) covers seven audit reports issued from January 1, 2026 to March 31, 2026 (Attachments B through H).

FINANCIAL IMPACT:

N/A

STAFFING IMPACT:

N/A

REVIEWING AGENCIES/DEPARTMENTS:

N/A

ATTACHMENTS:

Attachment A - Executive Summary of Internal Audit Reports for the Quarter Ended March 31 2026

Attachment B - OC District Attorney Selected Cybersecurity Controls (Audit No. 2412)

Attachment C - Treasurer-Tax Collector Cash Receipts (Audit No. 2301-F1) - Public

Attachment D - OC Community Resources Dana Point Harbor Public-Private Partnership Lease Agreement (Audit No. 2408-F1)

Attachment E - Health Care Agency Selected Cybersecurity Controls (Audit No. 2419-F1)

Attachment F - Weaver Forensic Audit Report - Orange County (Phase 1)

Attachment G - OC Waste & Recycling Cash Disbursements & Payables (Audit No. 2406-F1)

Attachment H - Treasurer-Tax Collector Tax Redemption Officer Records and Accounts Audit (Audit No. 2421)