



*Performance Audit:*

*SSAE-18 Review*

*Durham County Internal Audit Department*

*September 10, 2021*



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July 26, 2021

Ms. Claudia Hager,  
Interim County Manager

Dear Ms. Hager:

Internal Audit completed its audit of Service Organizations System and Organization Controls (SOC) reports of service organizations used by the County. The audit focused on obtaining an inventory of all relevant information technology systems utilized by the County and to inspect applicable SOC reports. In addition, the inspection of County and Office of the Sheriff (OOS) controls used by the County to ensure the complete inventory of systems and controls in place to ensure appropriate parties responsible for system functionality.

To achieve this objective, we obtained an itemized listing of all systems utilized throughout the County from Information Services and Technology (IS&T) and the Office of the Sheriff (OOS). We requested and reviewed the SOC reports to ensure service organizations have the appropriate controls in place to protect and account for financial data or controls that exist for the security, availability, confidentiality, processing integrity, and privacy of data concerning County information. We also reviewed both County and OOS policies for monitoring and maintaining systems throughout the County.

Overall, there were no deficiencies noted that require immediate attention. Controls appear sufficient. County and OOS staff are proactively working to ensure all internal systems are appropriately documented, maintained, and supported.

The audit team appreciates the cooperation and assistance provided by department directors, the Sheriff, and IS&T staff, during this audit engagement.

Sincerely,

*Darlana M. Moore*

Darlana M. Moore,  
Internal Audit Director

## **INTRODUCTION**

The Audit Oversight Committee approved this audit in the fiscal year 2019 Annual Audit Plan. This audit was conducted to identify and examine departmental controls for cash handling processes.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Performance audits are defined as audits that provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.<sup>1</sup>

## **BACKGROUND**

### **Office of the Sheriff**

The Durham County Office of the Sheriff (Sheriff's Office) is an agency subject to the budgetary appropriation of the Durham County Board of County Commissioners. Its mission is to serve the Durham community with the belief of doing so serves itself. The Sheriff's Office provides a variety of public services, including but not limited to: animal services, auctions, civil processing, detention services, criminal investigations, patrol, community outreach, gun permitting, and finger printing.

## **AUDIT OBJECTIVES**

The audit objectives were to (1) to inventory all relevant IT systems used by the County; (2) document and review all applicable SOC reports; and (3) determine whether established procedures and departmental practices are sufficient in maintaining an accurate inventory and support of all County systems.

## **AUDIT METHODOLOGY AND SCOPE**

In order to conduct our audit, we:

1. reviewed departmental procedures, and their common practices related to the acquisition, maintenance, and support of all systems,
2. requested and reviewed a complete listing of all service organizations that are active vendors and all related SOC reports, and
3. interviewed applicable departmental staff.

<sup>1</sup> Comptroller General of the United States, *Government Auditing Standards*, Washington D.C.: U.S. Governmental Accountability Office, 2011, p.17.

Internal Audit selected a complete population of service organizations that are current vendors with the County. A SOC report was requested from all organizations; however, not all organizations required a system audit. Service organizations not requiring a system audit was documented.

The audit scope includes activities that were completed during FY 2019 (July 1, 2018 - June 30, 2019) and FY 2020 (July 1, 2019 – June 30, 2020).

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

No findings were noted during this audit.