

**Audit Recommendations Closed During
Third Quarter, Fiscal Year 2024-25**

ATTACHMENT C

Audit Issue Date	Report Number	Division/ Department/ Agency	Audit Name	Recommendation	Internal Audit Status Comments
5/31/23	23-509	Finance and Administration (F&A)	OCTA's Cybersecurity Program	Management should update OCTA's Business Impact Analysis with direct input from the Cybersecurity Office and use results to inform the development, implementation, and maintenance of an updated Continuity of Operations Plan (COOP) and Disaster Recovery Plan (DRP), and test the DRP annually.	<u>Update February 2024</u> : Management indicated that an initial portion of the disaster recovery runbook of core infrastructure applications has been completed and that a tabletop exercise of the incident response plan is planned for June 2024. Management will obtain an updated COOP and update its disaster systems recovery plans accordingly and implement annual testing of data and critical systems recovery by July 2024. <u>Update August 2024</u> : An updated COOP was delivered in May 2024 and management is updating the recovery runbook to restore applications. A tabletop exercise was completed in June 2024. Full implementation is expected by September 30, 2024. <u>Update February 2025</u> : Management has completed the Disaster Recovery Runbook for Servers and Applications document, with recovery priorities for servers and will conduct the next tabletop exercise in the May/June 2025 timeframe.
9/9/24	25-503	F&A, People and Community Engagement, and Executive Office	Agreement No. C-4-1816 with Woodruff & Smart for Legal Services	Management should enhance invoice review controls to include verification that pre-approval of legal subcontractors was obtained as required.	<u>Update March 2025</u> : Management has updated invoice review procedures to include verification that pre-approval letters are on file for subcontractors.
9/13/24	25-502	F&A	Investments: Compliance, Controls, and Reporting January 1 through June 30, 2024	Management should implement a process to periodically update revenue estimates.	<u>Update March 2025</u> : Management has implemented a process to periodically update revenue estimates.