



BCC 2024

IT General Controls Review

Division of Inspector General

Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Audit Report

Terri W. Freeman, CPA, CIA, CISA, CRMA
Inspector General

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July 3, 2024

NOT FOR PUBLIC DISCLOSURE
Pursuant to
Section 282.318, this report
is exempt from disclosure as a Public Record



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July 3, 2024

Board of County Commissioners

An IT General Controls Review was conducted to determine compliance with Section 282.3185, Florida Statutes, titled "Local Government Cybersecurity Act," and to identify gaps in the current control environment that could put Lake County Board of County Commissioners data at risk, including:

1. Financial data
2. Confidential citizen and employee data
3. Intellectual property

This report is exempt from disclosure as a public record pursuant to Section 282.318 of the Florida Statutes.

The review identified several best practices implemented in the Lake County IT environment. Management's plans to address opportunities for improvement are on the last pages of the report. I can provide answers regarding observations, but please direct questions or concerns about remediation and timelines to Jennifer Barker and Erik Ross.

We appreciate Erik Ross and the rest of the BCC IT team's invaluable assistance during the review.

Respectfully submitted,

Terri W. Freeman
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court &
Comptroller Denise Bell, Chief Deputy Clerk
Jennifer Barker, County Manager
Erik Ross, Director, Information Technology

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