



CHIEF FINANCIAL OFFICER  
**JEFF ATWATER**  
STATE OF FLORIDA

August 6, 2015

The Honorable Jeff Atwater  
Chief Financial Officer  
The Capitol, PL-11  
Tallahassee, Florida 32399-0301

Dear Mr. Atwater:

As required by Section 20.055, Florida Statutes, I am providing the Department's six-month status report of corrective actions taken in response to Auditor General Report Number 2015-096 *Department of Financial Services Investment Accounting System (IAS) and Cash Management Subsystem (CMS)*, published February 6, 2015.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Teresa Michael".

Teresa Michael  
Inspector General

TM:rlg

Attached

cc: Robert Kneip, Chief of Staff  
Kathy DuBose, Coordinator, Joint Legislative Auditing Committee  
Charles Ghini, Chief Information Officer  
Bert Wilkerson, Director of Treasury

**Department of Financial Services  
Office of Inspector General**

**SIX MONTH FOLLOW-UP REPORT  
STATUS OF CORRECTIVE ACTION**

<b>Reviewing Entity</b>	<b>Report No.</b>	<b>Report Title</b>	<b>Date Published</b>
Auditor General	2015-096	Investment Accounting System (IAS) and Cash Management Subsystem (CMS)	February 6, 2015
<b>Finding No. 1</b>	The access privileges of some users did not promote an appropriate separation of duties or restrict users to only those functions necessary for their assigned job duties related to IAS and CMS IT resources.		
<b>Recommendation</b>	The Department should limit user access privileges to IAS and CMS IT resources to promote an appropriate separation of duties and to restrict users to only those functions necessary for their assigned job duties.		
<b>Original Response</b>	<p>We concur. The IAS Production Library access for the four developers noted to have inappropriate access was terminated on September 11, 2014. Also, the Division of Information Systems is currently exploring options to address the test environment user account execute access to the production libraries. The CMS Application access for the one developer noted as having inappropriate access was removed on January 20, 2015. Additionally, the CMS internal auditor role correction was moved into production on December 18, 2014. As of October 29, 2014, changes to remove unnecessary access to the CMS Database Management System were complete.</p> <p>The Department will continue to monitor access to the systems to ensure that it remains appropriate on an ongoing basis.</p>		
<b>Six Month Follow-up:</b>	July 21, 2015		
<b>Responsible Division</b>	Division of Information Systems Division of Treasury		
<b>Reported Status</b>	Removal of the inappropriate access was completed on April 15, 2015. The Department continues to monitor access to the systems to ensure that it remains appropriate on an ongoing basis.		
<b>OIG Assessment</b>	<b>Closed.</b> Based on the documentation the Division of Information Systems provided, it appears that appropriate actions were taken to address the finding.		

**Department of Financial Services  
Office of Inspector General**

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STATUS OF CORRECTIVE ACTION**

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Auditor General	2015-096	Investment Accounting System (IAS) and Cash Management Subsystem (CMS)	February 6, 2015
<b>Finding No. 2</b>	Department procedures for the periodic review of CMS user access privileges needed improvement.		
<b>Recommendation</b>	The Department should improve the periodic review procedures of CMS user access privileges by including all CMS user roles assigned to ensure the continued appropriateness of CMS user access privileges.		
<b>Original Response</b>	We concur. The Department will pursue the addition of user roles to the monthly CMS user access reviews.		
<b>Six Month Follow-up:</b>	July 21, 2015		
<b>Responsible Division</b>	Division of Information Systems Division of Treasury		
<b>Reported Status</b>	In February 2015, the monthly CMS user access review reports were enhanced to include assigned user roles.		
<b>OIG Assessment</b>	<b>Closed.</b> Based on the documentation the Division of Information Systems provided, it appears that appropriate actions were taken to address the finding.		

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Office of Inspector General**

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Auditor General	2015-096	Investment Accounting System (IAS) and Cash Management Subsystem (CMS)	February 6, 2015
<b>Finding No. 3</b>			
	Program change controls needed improvement to ensure that all program changes implemented into the IAS and CMS production environments were properly authorized.		
<b>Recommendation</b>			
	The Department should implement a process to ensure that all program changes implemented into the IAS and CMS production environments are properly authorized.		
<b>Original Response</b>			
	The Department is evaluating the comprehensive change management process to determine whether additional controls for monitoring program changes would provide further assurance that all production environment changes are authorized.		
<b>Six Month Follow-up:</b>			
	July 21, 2015		
<b>Responsible Division</b>			
	Division of Information Systems		
<b>Reported Status</b>			
	The Department is evaluating and improving related security controls to provide additional assurance that program changes are appropriately authorized.		
<b>OIG Assessment</b>			
	<b>OPEN.</b> The OIG will continue to monitor this finding until corrective action is taken to address the finding or management accepts the risk of not implementing corrective action.		

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Office of Inspector General**

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STATUS OF CORRECTIVE ACTION**

<b>Reviewing Entity</b>	<b>Report No.</b>	<b>Report Title</b>	<b>Date Published</b>
Auditor General	2015-096	Investment Accounting System (IAS) and Cash Management Subsystem (CMS)	February 6, 2015
<b>Finding No. 4</b>	Certain security controls related to IAS user authentication, security administration activity logging, and transaction logging needed improvement.		
<b>Recommendation</b>	The Department should implement appropriate security controls related to IAS user authentication, security administration activity logging, and transaction logging to ensure the continued confidentiality, integrity, and availability of IAS data and IT resources.		
<b>Original Response</b>	We concur. The Department will continue to evaluate and address security controls, as appropriate.		
<b>Six Month Follow-up:</b>	July 21, 2015		
<b>Responsible Division</b>	Division of Information Systems Division of Treasury		
<b>Reported Status</b>	The Department continues to evaluate and address security controls, as appropriate.		
<b>OIG Assessment</b>	<b>PARTIALLY CLOSED.</b> The OIG will continue to monitor this finding until corrective action is taken to address the finding or management accepts the risk of not implementing corrective action.		