

**Executive Office of the Governor  
State Budgetary Processes and Information Technology Controls (Report# 2014-200)  
Six-Month Status Report as of December 31, 2014**

Finding# 2014-200-1	Recommendation	Management Response as of June 6, 2014	Status of Finding as of December 31, 2014	Comments and Agency Contact
<p>Although required by State law, the EOG had not published an annual report describing the State's progress toward meeting the goals and objectives of State agency Capital Improvement Program plans. In addition, in some instances, OPB staff had not ensured that State agencies submitted fixed capital outlay funding requests in the proper form.</p>	<p>We recommend that the EOG enhance its reporting of CIP plans by publishing an annual report describing the State's progress being made toward meeting the goals and objectives of CIP Plans, or seek clarification from the Legislature regarding the continued necessity for the annual report. We also recommend that the EOG enhance its review of State agency FCO funding requests to ensure that State agencies accurately completed and submitted the required schedules and documentation.</p>	<p>As you noted, the EOG prepares guidelines and instructions for state agencies to submit a Capital Improvement Plan (CIP) annually as part of their Legislative Budget Request (LBR) submission. These plans are evaluated by the Department of Management Services (DMS) who then provides advice to the EOG. The EOG, while considering all funding priority needs of the state, submits budget recommendations to the Legislature based on the advice provided by DMS and the revenues available at that time. While not a consolidated report, this combination of submissions covers much of the information addressed. <b>However, we agree that the Executive Office of the Governor (EOG) has not published a separate annual report describing progress toward meeting the goals and objectives of the State agency Capital Improvement plans.</b></p> <p>The EOG plans to review Chapter 216, Florida Statutes, during the summer of 2014 to determine if any provisions are obsolete or inefficient and develop recommended changes for further discussion with the Legislature. As part of this review, Sections 216.015 - 216.016, Florida Statutes, known as the "Capital Facilities Planning and Budgeting</p>	<p>The EOG will publish a separate report describing progress toward meeting the goals and objective of the State agency Capital Improvement plans annually at the time the Governor's Recommended Budget is submitted to the Legislature.</p> <p>The EOG has incorporated additional guidelines in its review of State agency FCO funding requests to ensure that State agencies accurately complete and submit all required schedules and documentations.</p>	<p>Agency Contact: Cynthia Kelly</p>

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		<p>Act" will be reviewed and recommended changes will be considered, especially with regard to the annual report            We also agree that, in some instances, we have not ensured that State agencies submitted fixed capital outlay funding requests in the proper form. As recommended in the audit report, the EOG will incorporate additional guidelines in its review of State agency FCO funding requests to ensure that State agencies accurately complete and submit all required schedules and documentations.</p>		

Finding# 2014-200-2	Recommendation	Management Response as of June 6, 2014	Status of Finding as of December 31, 2014	Comments and Agency Contact
<p>EOG procedures need enhancing to address the EOG's statutory responsibilities for reviewing State agencies' applications for Federal funds and coordinating the use of Federal funds in the State.</p>	<p>We recommend that EOG management establish procedures to address the EOG's statutory responsibilities related to a clearinghouse for Federal programs and activities, the review and approval of State</p>	<p>As part of the previously mentioned review of chapter 216, the EOG will review the existing statutory requirements and consider recommendations to strengthen the information currently collected regarding federal grants.</p>	<p>The EOG continues to review the existing statutory requirements that will strengthen the information currently collected regarding federal grants as we head into the 2015 Legislative Session.</p>	<p>Agency Contact: Cynthia Kelly</p>

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Finding# 2014-200-2	Recommendation	Management Response as of June 6, 2014	Status of Finding as of December 31, 2014	Comments and Agency Contact
	agencies' applications for Federal funds, authorization for some State agencies to submit specific types of grant proposals directly to the Federal Government, and tracking receipt of Federal approvals from applicable State agencies or, alternatively, seek clarification from the Legislature regarding the assignment of these responsibilities.			

Finding# 2014-200-3	Recommendation	Management Response as of June 6, 2014	Status of Finding as of December 31, 2014	Comments and Agency Contact
The Budget Amendment Processing System needs enhancing to ensure that all State agency budget amendment reviews and approvals are traceable to the responsible individual.	We recommend that EOG OPB management continue with planned BAPS enhancements.	The Budget Amendment Processing System (BAPS) provides an electronic means for the submission, review and approval of budget amendments. The audit found, and we agree, that when the Office of Policy and Budget (OPB) users perform amendment process in	As previously reported, modification were made in December, 2013 to address the audit finding. No other changes are necessary.	Agency Contact: Mike Jones

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Finding# 2014-200-3	Recommendation	Management Response as of June 6, 2014	Status of Finding as of December 31, 2014	Comments and Agency Contact
		<p>batch mode (e.g. multiple amendments are marked as approved with a single action) the application showed the approval performed by the 'system' user. By recording the user as 'system', the approval could not be traced to the individual who had performed the action. SDD has modified the BAPS application to include the id of the user who performed the action. The application will now record system/xxx (where xxx is the user id) whenever the batch process is used. This modification was completed in December of 2013.</p>		
Finding# 2014-200-4	Recommendation	Management Response as of June 6, 2014	Status of Finding as of December 31, 2014	Comments and Agency Contact
<p>User authentication controls over access to IT systems utilized in the State budgetary processes need improvement.</p>	<p>EOG OPB management should strengthen security controls related to user authentication over access to the IT systems utilized in the State budgetary process to ensure the confidentiality, integrity,</p>	<p>The local area network used by OPB is maintained by SDD. The audit found that user authentication controls currently enforced in the local area network need to be strengthened. SDD will work with OPB to strengthen user authentication controls to provide greater security within the local area network.</p>	<p>SDD has strengthened user authentication controls to provide greater security within the local area network.</p>	<p>Agency Contact: Mike Jones</p>

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	and availability of the data and IT resources			

Finding# 2014-200-5	Recommendation	Management Response as of June 6, 2014	Status of Finding as of December 31, 2014	Comments and Agency Contact
<p>The EOG could not always demonstrate that system and application changes were properly authorized, tested, and approved.</p>	<p>We recommend that EOG OPB management strengthen change management controls by establishing and implementing procedures that require documentation of the actions taken for LAS/PBS and BAPS change requests.</p>	<p>SDD develops and supports many custom applications used by OPB. The audit evaluated two applications (LAS/PBS and BAPS) and found deficiencies in the change management controls. We agree with the observations and have initiated the following actions:</p> <ol style="list-style-type: none"> <li>1. LAS/PBS — LAS/PBS developers use a custom written application called Yellow Sheet Tracking (YST) to manage requests for application modifications. The audit found that within the YST application, SDD did not capture the name of the user requesting the change</li> </ol>	<p>SDD has modified its procedures to capture the name of the House, Senate or OPB user requesting the change. SDD has also developed an efficient method of tracking user acceptance.</p> <p>Also, as previously reported, SDD has changed procedures within TFS to capture the</p>	<p>Agency Contact: Mike Jones</p>

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		<p>as well as user acceptance. The YST system has the ability to capture this information, and SDD currently uses the name of in-house staff who took the change request for the requestor and the name of the in-house staff performing the testing as the user acceptance. SDD will modify its procedures to capture the name of the House, Senate or OPB user requesting the change. SDD will also work with OPB to determine the most efficient method of tracking user acceptance.</p> <p>2.BAPS — BAPS developers use a Microsoft development application called Team Foundation Server (TFS) to manage requests for application modifications. The audit found that the level of information captured did not provide information on separate stages of the development process. SDD has changed procedures within TFS to capture the requestor, developer, tester and approver of the change request. SDD will work with OPB to determine the most efficient</p>	<p>requestor, developer, tester and approver of the change request. SDD has also developed an efficient method of tracking user acceptance.</p>	

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		method of tracking user acceptance.		