MEMORANDUM

DATE: February 19, 2009

TO: Charles H. Bronson
Commissioner

FROM: Joseph R. Martelli
Inspector General


As part of the Office of Inspector General’s follow-up to the Auditor General’s audit of Selected State Agencies’ Surplus Information Technology Property, the status of findings and recommendations are described in the enclosed report.

If you have any questions, please call me or Gary Braddock, Director of Auditing, at 245-1360.

JRM/ge

Enclosure

cc: Terry L. Rhodes, Assistant Commissioner
    Mike Gresham, Director, Division of Administration
    David McInnes, Director, Office of Legislative Affairs
    Senator Alex Diaz de la Portilla, Chair, Legislative Auditing Committee
    David W. Martin, Auditor General
Follow Up
Audit Report

February 10, 2009

Auditor General Report No. 2009-083
Selected State Agencies’ Surplus
Information Technology Property Controls

AT A GLANCE

This audit dated January 2009, by the Auditor General, contained two findings and recommendations of which one was applicable to the Department of Agriculture and Consumer Services’ Information Technology Program. As part of the Office of Inspector General’s follow-up activities, the Office of Inspector General reviewed Standard Operating Procedures on Surplus Computer Equipment. The status of the finding and recommendation applicable to this Department is reported below.

FINDING:

Surplus IT Property Disposal Procedures
Satisfied

FINDING DETAIL

Finding: IT resource controls dictate that written procedures be developed and implemented to prevent access to sensitive information and software from computers, disks, and other property or media when these items are disposed of or transferred to another use. Such procedures would include the erasure of data from computer hard drives and the recording of information regarding the procedures performed to cleanse IT property prior to its disposal. The audit disclosed that the Department’s procedures for or performance of IT property disposal needed improvement.

Recommendation: To prevent access to sensitive information and software from computers, disks, or other property or media being surplised or disposed of, the Department should improve their procedures or practices for the disposal of IT property by enhancing procedures to include the maintenance of logs indicating the computers for which the hard drives were erased, when erased, and by whom erased.

STATUS: Satisfied

The Department has enhanced procedures to include the maintenance of logs indicating the computers for which the hard drives were erased, when erased, and by whom erased.

This follow-up engagement was conducted in accordance with the applicable standards for the General Principles and Standards for Offices of Inspector General, the Professional Practice of Internal Auditing, and Information Systems Auditing as published by the Association of Inspectors General, the Institute of Internal Auditors and the Information Systems Audit and Control Association, respectively.

Gregg Conrad - Internal Auditor
Gary Braddock, CIA, CISA, CPA - Director of Auditing
2005 Apalachee Parkway, Suite E, Tallahassee, Florida 32399-6600
(850) 245-1360 http://www.doacs.state.fl.us/olg/ og@doacs.state.fl.us
The Inspector General is required by Florida Statute 20.055(5)(h) to report to the Commissioner of Agriculture on the status of corrective actions taken on reports published by the Auditor General or the Office of Program Policy Analysis and Government Accountability (OPPAGA).

**Distribution List**

<table>
<thead>
<tr>
<th>Charles H. Bronson, Commissioner</th>
<th>Terry L. Rhodes, Assistant Commissioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mike Gresham, Director, Division of Administration</td>
<td>David McInnes, Legislative Affairs Director</td>
</tr>
<tr>
<td>David W. Martin, Auditor General</td>
<td>Senator Alex Diaz de la Portilla, Chair, Joint Legislative Auditing Committee</td>
</tr>
</tbody>
</table>

This audit by the Auditor General contained one finding and recommendation that required corrective action by the Department. The status of corrective action was reported by management. Findings that do not require corrective action by the Department are not included in this status report.

**Status of Corrective Action**

**Finding:** IT resource controls dictate that written procedures be developed and implemented to prevent access to sensitive information and software from computers, disks, and other property or media when these items are disposed of or transferred to another use. Such procedures would include the erasure of data from computer hard drives and the recording of information regarding the procedures performed to cleanse IT property prior to its disposal. The audit disclosed that the Department’s procedures for or performance of IT property disposal needed improvement.

**Corrective Action: Has been taken** – The Department has enhanced procedures to include the maintenance of logs indicating the computers for which the hard drives were erased, when erased, and by whom erased.

**Follow-up by the Office of Inspector General Internal Audit Group:** Has been performed