August 25, 2014

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

Dear Mr. Atwater:


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

Sincerely,

Teresa Michael  
Inspector General

TM:rlg

Attached

cc: Kathy DuBose, Coordinator, Joint Legislative Auditing Committee  
    Robert Kneip, Chief of Staff  
    Charles Ghini, Director of Information Systems  
    Christina Smith, Director of Accounting & Auditing
# SIX-MONTH FOLLOW-UP REPORT
## STATUS OF CORRECTIVE ACTION

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**Finding No. 1**
The Department's reviewing and monitoring of program change requests needed improvement.

**Recommendation**
The Department should establish a procedure for reviewing and monitoring aging program change requests based on available resources to ensure the system functions as intended by management.

**Original Response**
We non-concur. Department policy AP&P 4-06 Requests for IT Services specifies the requirement for management level monitoring of IT service requests. The Division of Information Systems also has a documented change management procedure which outlines the process and associated requirements for change requests. The Department has implemented the defined processes to ensure review and monitoring of aging program change requests for the system based on available resources. As part of our standard operating procedures, we will continue to evaluate processes and implement modifications where appropriate.

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**Six-month Follow-up:** August 1, 2014

**Responsible Division**
Division of Information Systems

**Reported Status**
The Department continues to follow established procedures to ensure effective review and prioritization of change requests based on available resources and business owner prioritization.

**OIG Assessment**
OPEN. The Office of Inspector General (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.
## Six-Month Follow-Up Report

### Status of Corrective Action

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### Finding No. 2
The Division of Accounting and Auditing, Bureau of Unclaimed Property did not have procedures to ensure that background checks were performed on employees selected to assist in the annual unclaimed property inventory process.

### Recommendation
The Department should ensure background checks have been completed for all employees assisting with the annual unclaimed property inventory process.

### Original Response
The Department concurs. The Division of Accounting and Auditing’s procedures related to the annual inventory process were updated to reflect that background checks must be completed on any employee assisting with the annual inventory.

### Six-month Follow-up: August 1, 2014

### Responsible Division
Division of Accounting & Auditing

### Reported Status
In September 2014, the Division will conduct its first vault inventory since the procedures were updated, and will ensure that all employees assisting with the inventory have had background checks completed.

### OIG Assessment
CLOSED. Based on the information provided to the OIG, it appears that sufficient action was taken to address this finding.
### DEPARTMENT OF FINANCIAL SERVICES
### OFFICE OF INSPECTOR GENERAL

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

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#### Finding No. 3
As similarly noted in our Report No. 2007-186, improvements were needed in the Department's procedures for deactivating access privileges to the database used for UPMIS data.

#### Recommendation
The Department should ensure that access privileges to the UPMIS database are appropriately deactivated when corresponding access privileges to UPMIS are deactivated.

#### Original Response
We concur. The Division previously revised the process for issuing access to the database which resolves the deactivation concern for access issued after the process was implemented. The Division is currently in the process of reviewing existing accounts to identify and resolve any additional access that may have been orphaned due to the former process.

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**Six-month Follow-up:** August 1, 2014

**Responsible Division:** Division of Information Systems

**Reported Status:** On April 29, 2014, the Division of Information Systems completed a database account review which resulted in termination of orphaned user accounts. This effort coupled with the revised access issuance process will ensure that database accounts are deactivated within the timeframes established by Department policy.

**OIG Assessment:** CLOSED. Based on the information provided to the OIG, it appears that sufficient action was taken to address this finding.
## Finding No. 4
Certain security controls related to user authentication needed improvement.

## Recommendation
The Department should improve user authentication controls to ensure the continued confidentiality, integrity, and availability of Department data and IT resources.

## Original Response
The Department will continue to address security controls, as appropriate.

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### Six-month Follow-up: August 1, 2014

**Responsible Division**
Division of Information Systems; Division of Accounting & Auditing

**Reported Status**
The Department has improved security controls in some areas noted in the report and will continue to address security controls in other areas, as appropriate.

**OIG Assessment**
PARTIALLY CLOSED. The OIG will continue to monitor this finding until corrective action is fully implemented to address this finding.
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**Finding No. 5**
Access privileges of selected UPMIS IT programming staff were not appropriate for their job duties.

**Recommendation**
The Department should continue to ensure that access to UPMIS is appropriate.

**Original Response**
We concur. The Department will continue to review and ensure that access to UPMIS is appropriate.

**Six-month Follow-up:** August 1, 2014

**Responsible Division**
Division of Information Systems; Division of Accounting & Auditing

**Reported Status**
The Department continues to review access to UPMIS to ensure that it remains appropriate.

**OIG Assessment**
**PARTIALLY CLOSED.** The OIG will continue to monitor this finding until corrective action is fully implemented to address this finding.