May 17, 2016

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

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Attached

cc: Robert Kneip, Chief of Staff  
Kathy DuBose, Coordinator, Joint Legislative Auditing Committee  
Charles Ghini, Chief Information Officer  
Christina Smith, Director of Accounting & Auditing
The access privileges for some FLAIR users did not promote an appropriate separation of duties or did not restrict users to only those functions necessary for their assigned job duties.

Department management should limit user access privileges to FLAIR data and IT resources to promote an appropriate separation of duties and restrict users to only those functions necessary for their assigned job duties.

We concur. As of July 29, 2015, the Division of Information Systems (DIS) concluded its review and restriction of staff access to the RDS reports. Additionally, as of July 24, 2015, DIS modified the distribution of the production program change move reports to ensure that they were distributed to and reviewed by another staff member.

On October 14, 2015, the Division of Accounting and Auditing (A&A) changed the access to the cash receipts function from update to inquiry only for the two users identified. On May 11, 2015, A&A changed the user's access privileges from update to inquiry for the Tax Reporting payroll function.

Not applicable
**Finding 2**

Department procedures for the periodic review of user access privileges needed improvement to ensure that the access privileges assigned to users are authorized and appropriate.

**Recommendation**

Department management should improve written procedures for periodic reviews of user access privileges to include all programming and reporting systems to ensure that the user access privileges assigned are authorized and appropriate.

**Original Response**

We concur. The DIS is working through the development and implementation of processes for reviewing UNIX and COBOL accesses on an ongoing basis. Existing review processes for the DAC State Chief Financial Officer Files (SC) function, and related DAC SC Electronic Funds Transfer (EFT) Authorization Inquiry Request (ET) mini-menu function will be evaluated and revised, where appropriate. The Bureau of State Payrolls (BOSP) is developing a quarterly access review for all RDS generated payroll reports.

**Six-month Follow-up:** April 28, 2016

**Responsibility Division**

Division of Information Systems, Division of Accounting and Auditing

**Reported Status**

The DIS has conducted an initial UNIX account review and clean-up in addition to implementation of a recurring review process and completion of the first recurring review. COBOL access was identified as a component of an existing monthly access review process. Additionally, it was determined that the report containing the mini menu functions cannot be modified to include the additional mini menu function detail as it will render the existing report detail unusable and hinder the completion of a more extensive access review. The mini menu function detail is currently available upon request.

The Department implemented a quarterly review of RDS generated payroll reports; the first review was completed in January 2016.

**Expected Completion Date for Corrective Action**

Not applicable

**OIG Assessment**

PARTIALLY CLOSED. It appears DIS management has initiated action to address the recommendation. The OIG will continue to monitor DIS efforts to improve written procedures for the periodic reviews of user access privileges.
### Finding 3

Certain Payroll Component application controls were not effective in ensuring the completeness, accuracy, and availability of payroll transactions and data.

### Recommendation

Department management should improve Payroll Component application controls to ensure the completeness, accuracy, and availability of payroll transactions and data.

### Original Response

The Department will continue to evaluate and address application controls, as appropriate.

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**Six-month Follow-up:**

April 28, 2016

**Responsible Division:**

Division of Accounting and Auditing

**Reported Status:**

The Division has evaluated the process and is working with the Department of Management Services on addressing the applicable controls.

**Expected Completion Date for Corrective Action:**

December 31, 2016

**OIG Assessment:**

OPEN. The OIG will continue to monitor actions taken to improve controls.