

**DEPARTMENT OF FINANCIAL SERVICES
OFFICE OF INSPECTOR GENERAL**

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

Reviewing Entity	Report	Report Title	Date Published
State of Florida Auditor General	Report No. 2021-131	Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology Controls	2/22/2021
Finding 1	Department procedures for assigning Statewide access privileges to the FLAIR Payroll Component need improvement.		
Recommendation	We recommend that Department management promptly complete the research, analysis, and documentation of the payroll functions, update payroll access procedures accordingly, and ensure that access is granted in accordance with established procedures. We also recommend that Department management ensure that the assigned Statewide access privileges for FLAIR Payroll Component functions are reviewed and align to the updated procedures, and that access approvals are documented in Department records.		
Responsible Division	Division of Accounting and Auditing (A&A) and Office of Information Technology (OIT)		
Original Response	<p>The Department concurs. A&A is in the process of establishing payroll functionality to positions in updated payroll access procedures. Department management will establish a process monitoring and reviewing to ensure that access is properly approved and documented.</p> <p>OIT is working to update the procedures related to access control for OIT workers related to Payroll functions. OIT will continue to work with A&A's Bureau of State Payroll (BOSP) in completing the access reviews timely.</p> <p>Expected Completion Date for Corrective Action: July 1, 2021</p>		
Six-month Follow-up: 8/22/2021			
Reported Status	<p>OIT researched, analyzed, and documented the payroll functions and updated the payroll procedures relating to access control for OIT workers.</p> <p>BOSP has completed the current user access analysis for all defined functions and directories that have no outstanding questions. BOSP is still awaiting research results and answers from OIT to determine appropriate access recommendations for remaining undefined functions and directories with outstanding questions. BOSP cannot complete this project, as expected, without the information from OIT.</p>		
Expected Completion Date for Corrective Action	OIT: Complete A&A: July 1, 2022.		
OIG Assessment	Partially closed. Based on the information provided by A&A and OIT, corrective action has been initiated.		

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Finding 2	As similarly noted in prior audit reports, most recently in our report No. 2020-095, the Department had not established a comprehensive policy for the performance of background screenings of employees and contractors in positions of special trust. Additionally, background screening processes for contractors continue to need improvement to ensure that all contractors are screened prior to the start of contracted work.		
Recommendation	We again recommend that Department management finalize the comprehensive Department-wide background screening policy and ensure the timely performance of background screenings of contractors in positions of special trust.		
Responsible Division	Division of Administration and OIT		
Original Response	<p>The Department concurs.</p> <p>The Division of Administration will continue its efforts to establish a comprehensive Department-wide background screening policy and related procedures, both of which will be designed to ensure the timely performance of background screenings of employees and contracted consultants, being designated into positions of special trust.</p> <p>OIT is continuing efforts to assure the process for screening and rescreening timely prior to onboarding and rescreened as recommended in the DFS draft policy. OIT has made the necessary changes to internal procedures to follow the proposed Department-wide background screening policy.</p> <p>Expected Completion Date for Corrective Action: December 31, 2021</p>		
Six-month Follow-up: 8/22/2021			
Reported Status	OIT is currently conducting screenings and rescreenings prior to onboarding as recommended in the DFS published policy. OIT has also made the necessary changes to current policies to follow the proposed Department-wide background screening policy. Further, the Department issued Administrative Policy and Procedure (AP&P) 5-05, Criminal Background Screening, on May 7, 2021.		
Expected Completion Date for Corrective Action	Complete		
OIG Assessment	Closed. Based on the information provided by the Division of Administration and OIT, the corrective action is now complete.		

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Finding 3	The Department did not conduct periodic access reviews of the administrative accounts on the Department's network domain.		
Recommendation	We recommend that Department management ensure that periodic reviews of administrative accounts on the Department's network domain are conducted and documented in accordance with established policies and procedures.		
Responsible Division	OIT		
Original Response	<p>The Department concurs. OIT implemented corrective action to address the concerns regarding access reviews of administrative accounts related to the network domain. The OIT will continue to evaluate the process and, where appropriate, implement additional controls.</p> <p>Expected Completion Date for Corrective Action: June 30, 2021</p>		
Six-month Follow-up: 8/22/2021			
Reported Status	Agencies policies and procedures with respect to Application Access Control have been updated by OIT, and the review process has been assigned to OIT staff. OIT is conducting timely periodic access reviews of the administrative accounts in accordance with recently revised and published agency application access control policies and procedures.		
Expected Completion Date for Corrective Action	Complete		
OIG Assessment	Closed. Based on the information provided by OIT, the corrective action is now complete.		

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***** Confidential Finding *****

Reviewing Entity	Report	Report Title	Date Published
State of Florida Auditor General	Report No. 2021-131	Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology Controls	2/22/2021
Finding 4	Certain Department security controls related to physical access, logical access, user authentication, and logging and monitoring continue to need improvement to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.		
Recommendation	We recommend that Department management improve certain security controls related to physical access, logical access, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.		
Responsible Division	OIT and A&A		
Original Response	<p>The Department concurs. We are continuing to improve overall processes and timeliness on our physical security and user authentication processes. OIT is continuing to define the operational guides for logging and monitoring controls and reports.</p> <p>Expected Completion Date for Corrective Action: June 30, 2021</p>		
Six-month Follow-up: 8/22/2021			
Reported Status	OIT has improved the overall process and timeliness of physical security. OIT has made significant improvement to user authentication processes and documenting operational guides for logging and monitoring controls. OIT is currently improving the logging and monitoring reporting.		
Expected Completion Date for Corrective Action	October 1, 2021		
OIG Assessment	Partially closed. Based on the information provided by the OIT, corrective action has been initiated by the division.		