



CHIEF FINANCIAL OFFICER  
JIMMY PATRONIS  
STATE OF FLORIDA

**MEMORANDUM**

**DATE:** August 18, 2022

**TO:** Jimmy Patronis, Chief Financial Officer

**FROM:** Debbie K. Clark, Director of Audit

**THROUGH:** David T. Harper, Inspector General

**SUBJECT:** Six-Month Follow-up Report on Status of Corrective Action, State of Florida Auditor General Report 2022-128, *Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology Controls*, published February 21, 2022

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Internal auditing standards require that the OIG monitor the status of corrective action taken in response to findings and recommendations made by both external and internal audit entities. Accordingly, attached please find our six-month follow-up report on the Status of Corrective Action related to the above-referenced report.

Our six-month review indicates that the Department is in the process of implementing corrective actions for the findings.

Please contact me if you have any questions.

DKC/tf  
Enclosure

c: Peter Penrod, Chief of Staff  
Susan Miller, Deputy Chief of Staff  
Scott Fennell, Deputy Chief Financial Officer  
Scott Stewart, Chief Information Officer  
Kathy DuBose, Joint Legislative Auditing Committee

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

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

<b>Reviewing Entity</b>	<b>Report</b>	<b>Report Title</b>	<b>Date Published</b>
State of Florida Auditor General	Report No. 2022-128	Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology Controls	2/21/2022
<b>Finding 1</b>	FLAIR program change controls need improvement to ensure that all program changes are appropriately authorized, tested, and implemented into the production environment.		
<b>Recommendation</b>	We recommend that Department management improve change management controls to ensure that Department records evidence that all program changes are appropriately authorized, tested, and implemented into the production environment.		
<b>Responsible Division</b>	Office of Information Technology (OIT)		
<b>Original Response</b>	The Office of Information Technology is currently working on standardizing the FLAIR change management procedures across the CAC, DAC, and PYRL areas to assist with training of the managed services vendor and state staff.  Expected Completion Date for Corrective Action: September 30, 2022		
<b>Six-month Follow-up:</b> August 21, 2022			
<b>Reported Status</b>	The Office of Information Technology is on target to meet the expected completion date on standardizing the FLAIR change management procedures across the CAC, DAC, and PYRL areas to assist with training of the managed services vendor and state staff.		
<b>Expected Completion Date for Corrective Action</b>	September 30, 2022		
<b>OIG Assessment</b>	Partially completed. The OIT has initiated corrective action to improve the FLAIR change management controls. The OIG will continue to monitor this finding until the OIT has addressed the finding or accepts the related risk.		

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

**\*\*\* Confidential Finding \*\*\***

<b>Reviewing Entity</b>	<b>Report</b>	<b>Report Title</b>	<b>Date Published</b>
State of Florida Auditor General	Report No. 2022-128	Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology Controls	2/21/2022
<b>Finding 2</b>	Certain security controls related to logical access, configuration management, 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.		
<b>Recommendation</b>	We recommend that Department management improve certain security controls related to logical access, configuration management, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.		
<b>Responsible Division</b>	Office of Information Technology (OIT)		
<b>Original Response</b>	The Office of Information Technology agrees to assess and improve certain security controls related to logical access, configuration management, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.  Expected Completion Date for Corrective Action: To be determined		
<b>Six-month Follow-up:</b> August 21, 2022			
<b>Reported Status</b>	The Office of Information Technology has partially completed the assessment to improve certain security controls related to logical access, configuration management, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.		
<b>Expected Completion Date for Corrective Action</b>	Partially completed; anticipated completion date for the remainder of the corrective action: June 30, 2024, contingent upon funding for FY23-24.		
<b>OIG Assessment</b>	Partially completed. The OIT has initiated corrective action to improve security controls. The OIG will continue to monitor the OIT's efforts until the OIT has addressed the finding or accepts the related risk.		