



Executive
Director
Marshall Stranburg

February 9, 2015

MEMORANDUM

TO: Marshall Stranburg, Executive Director

FROM: Sharon Doredant, Inspector General
Office of Inspector General

A handwritten signature in blue ink, appearing to be "SD", located to the right of the "FROM:" line.

SUBJECT: Six-Month Update on Auditor General Report No. 2015-006, AG System for Unified Taxation (SUNTAX) Information Technology Operational Audit

As required by *section 20.55(5)(h), Florida Statutes*, attached is the Department's six-month status update for corrective actions taken in response to the Auditor General Report No. 2015-006, AG System for Unified Taxation (SUNTAX) Information Technology Operational Audit.

Finding 2, 4, 5 and 6 have been designated for closure by Information Services Program (ISP) based upon information provided. The status report and documentation have been reviewed by Internal Audit, and we concur with the recommendation to close. Findings 1 and 3 remain open; ISP projects that corrective action will be completed as of March 31, 2015.

If you have any questions, please contact me at 617-8152 or Marie Walker at 717-7598.

SD/ww

Attachment

cc: Andrea Moreland, Deputy Executive Director
Vince Aldridge, Chief of Staff
Marie Walker, Director of Auditing
Kathy DuBose, Coordinator, JLAC

CORRECTIVE ACTION PLAN

Rev. 11/04

Status Date	Report No.	Report Title		
2/7/15	2015-006	Department of Revenue System for Unified Taxation (SUNTAX).		
Contact Person	Program/Process		Phone No.	
Daniel Kelly	ISP		(850) 717-6940	
Activity	Accountability		Schedule	
Access Privileges	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	ISP/SUNTAX Security			12/31/2014 03/31/2015
Finding		Some inappropriate SUNTAX access privileges existed. In addition, the Department did not timely deactivate the SUNTAX application access privileges of some former employees.		
No.	1			
Date	8/7/14			
Recommendation		The Department should limit access privileges to only what is needed in the performance of employee and contractor job duties. Additionally, the Department should ensure that the access privileges of former employees are deactivated in a timely manner upon termination.		
Original Response		We agree with your finding and recommendations, and are planning more in-depth reviews of both user privileges and role content.		
Status Updates		<p>Action Step 1: Perform in-depth reviews of both user privileges and role content. 03/31/2015: We currently have a project to review CRM roles, and will work to restrict these roles to what is considered "least-privilege". As part of that project, a process for more frequent reviews of access and privileges with data owners will be established.</p> <p>Action Step 2: Ensure that the access privileges of former employees are deactivated in a timely manner upon termination. 12/31/2014: Whenever an employee leaves the agency or changes positions, the employee's supervisor is required to access the Revenue Phonebook, click a checkbox under that employee's name, then click a button to start the automatic process of disabling the employee's account and access privileges. As part of that process, emails are automatically generated and sent to Network Security so they can review to ensure it worked properly for each employee. We consider this complete.</p>		
<input checked="" type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				

Status Date	Report No.	Report Title		
2/7/15	2015-006	Department of Revenue System for Unified Taxation (SUNTAX).		
Contact Person	Program/Process		Phone No.	
Daniel Kelly	ISP		(850) 717-6940	
Activity	Accountability		Schedule	
Role Review	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	ISP/SUNTAX Security			08/31/2014 12/31/2014
Finding				
No.	2			
Date	8/7/14			
Recommendation				
The Department should establish a review schedule to ensure that reviews of user access privileges to SUNTAX are conducted on a periodic basis.				
Original Response				
We agree with the finding and recommendation. We plan to comply with the process which requires that annual reviews of SUNTAX user access privileges. An annual review was initiated July 2014.				
Status Updates				
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> Complete				
OIG 12/31/14: The documentation provided is considered adequate to satisfy the finding recommendation. OIG agrees this finding is complete. 12/31/2014: The department has established a process for an annual review cycle of user access privileges. The first review was conducted in September of 2014 and will be conducted on an ongoing annual basis. On completion of each review documentation will be sent to the department's Inspector General's office for verification purposes. We consider this complete .				

Status Date	Report No.	Report Title		
2/7/15	2015-006	Department of Revenue System for Unified Taxation (SUNTAX).		
Contact Person	Program/Process		Phone No.	
Dan Kelly	ISP		(850) 717-6940	
Activity	Accountability		Schedule	
Misc.	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	ISP?SUNTAX Security			09/30/2014 12/31/2014 03/31/2015
Finding	Certain Department security management, logical access, monitoring and logging, and data transmission controls needed improvement.			
No.	3			
Date	8/7/14			
Recommendation	The Department should improve security controls in the areas of security management, logical access, monitoring and logging, and data transmission to ensure the continued confidentiality, integrity, and availability of Department data and IT resources.			
Original Response	We agree with the finding and recommendations. We will work to implement improvements and increase security controls, and should have these in place by October 1, 2014.			
Status Updates	12/31/2014: The Department continues to improve security controls in the areas of security management, enhanced logical access, data transmission, logging, and monitoring controls. We are currently implementing enhanced RSA and DLP tools and software that have been recognized by Gartner as a leader in the Security Information and Event Management (SIEM) sector. Work continues to acquire and implement new tools to strengthen controls associated with logical access controls. These tools will help expand security controls and improve overall security management to ensure the confidentiality, integrity, and availability of Department data and IT resources.			
<input checked="" type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				

Status Date	Report No.	Report Title		
2/7/15	2015-006	Department of Revenue System for Unified Taxation (SUNTAX).		
Contact Person	Program/Process		Phone No.	
Shara Hightower	ISP		(850) 717-6844	
Activity	Accountability		Schedule	
Change Documentation	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	ISP/Change Management			Complete
Finding				
No.	4	The Department's documentation of program change requests needed improvement.		
Date	8/7/14			
Recommendation	The Department should follow and comply with established standards for the documentation of all program changes.			
Original Response	Controls are in place to ensure the logs are maintained. We have improved oversight to comply with the standards. We consider this finding complete.			
Status Updates	OIG 12/31/14: The documentation provided is considered adequate to satisfy the finding recommendation. OIG agrees this finding is complete.			
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> Complete	12/31/2014: The department is currently following ISO/IEC 20000 standard regarding change and release processes and has recently undergone an external audit for certification. In addition, we have implemented a technical "code review completed" sign off step in our release management process. We consider this complete.			

Status Date	Report No.	Report Title		
2/7/15	2015-006	Department of Revenue System for Unified Taxation (SUNTAX).		
Contact Person	Program/Process		Phone No.	
Brunetta Pfaender	ISP		(850)717-7223	
Activity	Accountability		Schedule	
Risk Assessment	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	ISP/ISM	GTA/SUNTAX		Complete
Finding		The Department had not performed a comprehensive risk assessment for SUNTAX.		
No.	5			
Date	8/7/14			
Recommendation	The Department should, pursuant to AEIT Rules, perform a comprehensive risk assessment for SUNTAX.			
Original Response	A comprehensive risk assessment of SUNTAX was completed on July 25, 2014. Risks have been identified and ranked for prioritization based on impact and probability. We consider this finding complete			
Status Updates	<p>OIG 12/31/14: The documentation provided is considered adequate to satisfy the finding recommendation. OIG agrees this finding is complete.</p> <p>12/31/2014: In accordance with requirements listed in F.A.C. 71a-1.020, we have conducted a risk assessment of SUNTAX in July 2014, identified high risks based on impact relative to the security objectives of confidentiality, integrity, and availability, and submitted these high risks to the Service and Process CSI Log. The risks submitted to the CSI Log will then follow the prioritization process for continual service improvement, and we will monitor and document the mitigation implementation for each risk found. We consider this complete.</p>			
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> Complete				

Status Date	Report No.	Report Title		
2/7/15	2015-006	Department of Revenue System for Unified Taxation (SUNTAX).		
Contact Person	Program/Process		Phone No.	
Eric Durham	ISP			
Activity	Accountability		Schedule	
Disaster Recovery	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	ISP/COOP			12/31/2014
Finding				
No.	6			
Date	8/7/14			
Recommendation	The Department should conduct annual testing of its SUNTAX Disaster Recovery Plan to validate the plan and determine the areas in the plan that need to be modified.			
Original Response	We agree with the finding and recommendation. A test of the SUNTAX Disaster Recovery Plan is scheduled for October, 2014.			
Status Updates				
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> Complete				
<p>OIG 12/31/14: Documentation provided satisfies the finding and OIG considers this finding complete.</p> <p>12/31/14: As per the department's Disaster Recovery Plan for Tax Administration Services (SunTax) section 3.1.2: <i>Testing the Disaster Recovery Process</i>: "The SUNTAX Disaster Recovery Coordinator will conduct tests once a year. Tests dates will be decided by the SUNTAX Disaster Recovery Coordinator. Testing the Disaster Recovery process, steps and timeline will help to verify that the recovery procedures are working as planned and the supporting documentation is accurate and up to date. Testing also provides an opportunity to identify any omissions in recovery procedures and documentation and to determine whether personnel are adequately trained and prepared to perform their assigned duties in the event of a disaster."</p> <p>11/07/2014: In accordance with the department's Disaster Recovery Plan for Tax Administration Services (SunTax), General Tax Administration (GTA) and Information Services Program (ISP) conducted a disaster recovery test of the SunTax system and ability to move the processing of certain functions to the Department's remote processing site. The test of the SUNTAX Disaster Recovery Plan was successfully completed in October, 2014. GTA and ISP are planning another test for the spring of 2015. The lessons learned from the 2014 Disaster Recovery Test will be incorporated into the 2015 test plan. We consider this complete.</p>				