



August 25, 2008

MEMORANDUM

TO: Lisa Echeverri, Executive Director

FROM: Sharon Doredant, Inspector General
Office of Inspector General

SUBJECT: Six-Month Response to Auditor General Report No. 2008-097, *Department of Revenue SUNTAX and IMS Information Technology Audit*

As required by *Section 5(g), Florida Statute 20.055*, attached are the Department's six-month status updates on corrective actions taken in response to the Auditor General's Report No. 2008-097, *Department of Revenue SUNTAX and IMS Information Technology Audit*. Our office is in the process of performing an assurance engagement to verify the Program's responses.

If you have any questions, please call Bob Bliss, Director of Auditing, at 487-0701.

SD/bso

Attachment

cc: Jeff Kielbasa, Deputy Executive Director
Bob McKee, Deputy Executive Director
Blanca Bayó, Chief of Staff
Bob Bliss, Director of Auditing
Terry Shoffstall, JLAC
Cathy Boyett, JLAC

CORRECTIVE ACTION PLAN
6-Month Response

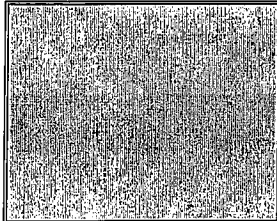
Rev. 11/04

Status Date	Report No.	Report Title		
August 2008	AG 2008-097	DOR SUNTAX and IMS Information Technology Audit		
Contact Person	Program/Process		Phone No.	
Guery Watson Diana Avery	Information Services Program		922-0570 488-5577	
Activity	Accountability		Schedule	
Change Control	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	Planning & Implementation Operation Support		Y	12/31/08
Finding				
No.	1			
Date	2/26/2008			
Program change controls over SUNTAX and IMS needed improvement.				
Recommendation				
The Department should follow and adequately document compliance with established program change control procedures to ensure that all program changes are properly authorized, designed, tested, and implemented.				
Original Response				
<p>SUNTAX: Developers within DOR's Information Systems Program and contractors working for the SUNTAX project are responsible for providing information in the Rev-Trac history log and documenting changes in the program maintenance log. We will e-mail both the <i>Rev-Trac Overview - Change Control Procedures</i> and the <i>Procedures for Moving Development into Production</i> to these developers with a reminder that they are to adhere to these procedures. In addition, our lead analysts have been tasked with ensuring this documentation is complete before they sign off on a Rev-Trac. Program functional specifications are the responsibility of business analysts assigned to the SUNTAX section with our General Tax Administration Program. Our lead analyst will also verify that these specifications are attached at the time they sign off.</p> <p>IMS: Current written procedures are being reviewed for accuracy regarding the effectiveness of these procedures and to ensure all staff are aware of the proper procedures. Measures are being taken to ensure that the appropriate information is captured on the Application Signoff Document. The Functional System Design Document was updated as of January 31, 2008.</p>				
Status Updates				
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				
<p>Action Step 1: Ensure Rev-Trac history log is maintained and program changes are documented in the program maintenance log.</p> <p>7/30/08 Shara Hightower – Lead analysts will ensure this documentation is complete before sign off. COMPLETE.</p> <p>Action Step 2: Review written procedures and ensure appropriate information is captured on Application Signoff Document.</p> <p>7/18/08 Diana Avery – Written procedures are still in need of updating. Verbally the procedures have been communicated to the programmers and to Operational Staff. The form has been updated.</p>				

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August 2008	AG 2008-097	DOR SUNTAX and IMS Information Technology Audit		
Contact Person	Program/Process		Phone No.	
Guery Watson Diana Avery	Information Services Program		922-0570 488-5577	
Activity	Accountability		Schedule	
Access Privileges	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	Planning & Implementation Operation Support		N	12/31/08
Finding				
No.	2			
Date	2/26/2008			
Terminated and reassigned employees' access privileges in SUNTAX and IMS were not removed in a timely manner, and the Department did not periodically review the appropriateness of employee access privileges in IMS.				
Recommendation				
The Department should ensure that SUNTAX and IMS access privileges of terminated and reassigned employees are removed in a timely manner. In addition, periodic review of IMS access privileges should be performed to ensure that privileges remain commensurate with employees' job duties.				
Original Response				
<p>The Information Security Manager currently receives daily terminations and monthly personnel action reports that are passed on to agency Security Administrators. The Security Administrators have been instructed to timely review the termination, reassignments, promotions, and retirements, etc., reports for anyone that may need access removed.</p> <p>There has been further cleanup performed to ensure that there are no employees with access to the IMS system that no longer require the access.</p> <p>In order to improve the timeliness of the removal of access for staff who are no longer with the Department, a new application (Personnel Action and Separation System – PASS) is being developed that will standardize the employee termination process and provide more timely notification to agency Security Administrators. This effort is being led by the Administrative Services Program along with representatives from all programs.</p> <p>In addition, the Department is working on a process to improve the timely removal of access for contracted staff who are no longer working for the agency. This is intended to be a monthly process where the contract managers for each of the Department's programs will provide updates regarding contracted staff who have separated from the contract. This effort is being led by the Office of Communication and Professional Development who is working with the Information Security Manager so that updates are provided to all Security Administrators for removal of access to applications.</p>				
Status Updates				
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				
<p>Action Step 1: Conduct timely reviews of terminations, reassignments, promotions and retirements reports for anyone that may need access removed.</p> <p>6/30/08 Guery Watson – Daily termination EML are processed within 24 hours, and monthly personnel action reports are processed within 3 days. COMPLETE.</p> <p>Action Step 2: Perform cleanup to ensure there are no employees with access to the IMS system that no longer require access.</p> <p>7/18/08 Diana Avery – COMPLETE.</p> <p>Action Step 3: Develop PASS system that will standardize the employee termination process and provide timely notification to agency Security Administrators.</p> <p>6/30/08 Brunetta Pfaender – The requirements document for the employee separation notification process has been developed but has been put on hold due to lack of resources.</p> <p>Action Step 4: Implement process to improve the timely removal of access for contracted staff who no</p>				



longer work for the agency.

6/30/08 Brunetta Pfaender – Child Support Enforcement is developing procedures for the on-boarding and termination of contracted personnel. When this procedure has been finalized we will work with contract staff from all programs to develop a department-wide procedure to ensure timely removal of access for contract staff.

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August 2008	AG 2008-097	DOR SUNTAX and IMS Information Technology Audit		
Contact Person	Program/Process		Phone No.	
Diana Avery	Information Services Program/General Tax Administration Program		488-8577	
Activity	Accountability		Schedule	
Access Control	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	Operation Support		Y	7/31/08
Finding				
No.	3			
Date	2/26/2008			
Controls related to the authorization of IMS user access needed improvement.				
Recommendation				
The Department should evaluate the current process for IMS access authorization and implement the appropriate controls to ensure that access privileges granted correspond to the access privileges requested by the employees' supervisors. The Department should also ensure that the system administration function is assigned to staff without operational access or functionality to provide for a proper segregation of duties. Furthermore, the Department should designate a backup security administrator for IMS.				
Original Response				
Supervisors within each Sub-Process of Return and Revenue Processing are being required to submit new forms for every employee within their respective units with the access requested. As the forms are being received access is being modified accordingly. Any access that is currently in effect that is not required will be removed from the employee or the employee itself will be removed.				
IMS Security Standard Operating Procedures are being reviewed for accuracy and updated as needed. The IMS Security form has been updated to ensure that the appropriate information is captured to easily compare the access granted with the access requested. The Access Form has also been revised.				
Currently we do not have resources to allow for a back-up IMS Security Administrator. In the event that there is a need for backup, the Manager of Operation Support will provide that service. The Manager of Operation Support does have production access to the system and would only provide access as required in the absence of the Security Administrator.				
Status Updates				
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				
Action Step 1: Require new access forms to be submitted. Any access that is currently in effect that is not required will be removed from the employee or the employee itself will be removed.				
6/30/08 Diana Avery – COMPLETE.				
Action Step 2: Review IMS Security Standard Operating Procedures for accuracy and update as needed.				
6/30/08 Diana Avery – COMPLETE.				
Action Step 3: Ensure system administration function is assigned to staff without operational access. Provide backup for the Security Administrator.				
7/18/08 Diana Avery – In the process of hiring the position that will be the backup. The package should be completed by July 31, 2008.				

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August 2008	AG 2008-097	DOR SUNTAX and IMS Information Technology Audit		
Contact Person	Program/Process		Phone No.	
Guery Watson	Information Services Program		922-0570	
Activity	Accountability		Schedule	
Security Control	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	Planning & Implementation		N	12/31/08
Finding	In addition to the matters discussed in Finding Nos. 2 and 3, certain Department security control features needed improvement. Specific details of these issues are not disclosed in this report to avoid the possibility of compromising the Department's data and IT resources.			
No.	4			
Date	2/26/2008			
Recommendation	The Department should implement the appropriate security controls to ensure the continued integrity, confidentiality, and availability of Department data and IT resources.			
Original Response	The Department will review and improve other security controls in order to reduce the risk of compromising the agency's data and IT resources.			
Status Updates	6/30/08 Guery Watson – Responses to this finding are confidential.			
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				

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Guery Watson	Information Services Program		922-0570	
Activity	Accountability		Schedule	
Security Procedures	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	Planning & Implementation		Y	12/31/08
Finding	We noted instances where Department IT security procedures relating to the SUNTAX application were not up to date.			
No.	5			
Date	2/26/2008			
Recommendation	The Department should ensure that existing IT security procedures are reviewed periodically and updated for changes in Department operations.			
Original Response	The SUNTAX Security procedures will be reviewed and updated, and obsolete procedures will be retired.			
Status Updates	6/30/08 Guery Watson – SUNTAX SOP is currently undergoing review and update.			
<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				