

Department of Agriculture and Consumer Services



Status Report
Auditor General Report No. 2015-016

March 10, 2015

Office of Inspector General
Ron Russo, Inspector General

Florida Department of Agriculture and Consumer Services
Adam H. Putnam, Commissioner



Department of Agriculture and Consumer Services Office of Inspector General

External Audit Status Report

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Prior Audit Follow-up Operational Audit

AT A GLANCE

The Inspector General is required by s. 20.055(5)(h), Florida Statutes, to report to the Commissioner of Agriculture on the status of corrective actions taken on reports published by the Auditor General or the Office of Program Policy Analysis and Government Accountability. The Auditor General's report No. 2015-016 on Prior Audit Follow-Up contained two findings and recommendations that required corrective action by the Florida Department of Agriculture and Consumer Services (department). The status of corrective actions, as reported by management for the divisions of Administration, Consumer Services and the Florida Forest Service (FFS), are summarized in this report.

FINDINGS DETAIL

TIMBER SALES

Finding: As similarly noted in the Auditor General's report No. 2012-161, the department did not always timely provide timber sales collections to other state agencies to facilitate compliance with statutory deposit requirements.

The Auditor General's examination of department records for 20 checks transferred (10 to the Department of Environmental Protection (DEP) and 10 to the Florida Fish and Wildlife Conservation Commission (FWCC)), totaling \$177,911 and made during the period July 2012 through January 2014, again disclosed that checks were not always timely provided to the DEP and the FWCC to facilitate compliance with the statutory deposit requirements. Specifically,

the department transferred 14 of the 20 checks to the DEP and the FWCC more than 7 working days after receipt. The number of working days from the department's receipt to the transfer of the 14 checks ranged from 15 to 47 days and averaged 30 days.

Recommendation: To facilitate state agency compliance with statutory deposit requirements and reduce the risk of theft or loss, the Auditor General recommends that department management amend its Memorandum of Agreements with DEP and FWCC to provide for the timely transfer of checks for timber sales proceeds.

Status: Corrected

The FFS implemented new procedures in September 2014, that dictate when checks for other agencies are received in the field, FFS field foresters will send the check along with all associated paperwork directly to the other agency rather than sending it first to the FFS office in Tallahassee.

The OIG reviewed documentation to support the transfer of 31 checks since the new procedures were adopted. Our review determined that the checks were transferred to the other agencies within an average of 3 days to facilitate compliance with the statutory deposit requirements.

INFORMATION TECHNOLOGY ACCESS CONTROLS

Finding: In prior reports, most recently in report No. 2012-161, the Auditor General disclosed delays in the termination of IT access privileges upon users' separation from department employment for the Administrative Image Management System (AIMS), the Revenue and Receipts

Accounting (REV) system, and the Florida Accounting Information Resource Subsystem (FLAIR). As part of follow-up procedures, the Auditor General reviewed department records to identify employees with access privileges to the systems who had separated from employment during the period July 2012 through December 2013. Additionally, the Auditor General performed similar procedures to identify employees with access privileges to the Division of Consumer Services (DOCS) System who had separated from department employment during the period July 2012 through January 2014. The Auditor General then compared employee separation dates recorded in People First to the dates department records showed each former employee's user access privileges as canceled. For audit purposes, the Auditor General considered the cancellation of access privileges to be timely if it occurred within one business day of the user's separation from employment. Audit procedures disclosed that users access privileges were not always timely canceled upon an employee's separation from department employment. Specifically:

- For 43 of 146 AIMS user accounts, 2 to 39 business days (average of 4 business days) elapsed from the date of employee separation to the date AIMS user access was canceled.
- For 11 of 38 REV System user accounts, 2 to 4 business days (average of 3 business days) elapsed from the date of employee separation to the date REV System user access was canceled.
- For 8 of 40 FLAIR user accounts, access privileges were not timely canceled. For 7 of the 8 user accounts, 2 to 4 business days (average of 2 business days) elapsed from the date of employee separation to the date FLAIR user access was cancelled. The access privileges for the other FLAIR user account remained active for 218 business days after the employee's termination.

- For 23 of 52 DOCS System user accounts, 2 to 371 business days (average of 39 business days) elapsed from the date of employee separation to the date DOCS System user access was canceled. Additionally, as of August 6, 2014, DOCS System privileges for the six former employees had remained active from 121 to 526 business days (average 279 business days) after the employee's separation date.

Recommendation: To minimize the risk of compromising department data and IT resources, the Auditor General recommends that department management ensure that all IT access privileges are canceled immediately upon a user's separation from employment. Additionally, we recommend that department management revise department policies and procedures to provide for the immediate cancellation of all user IT access privileges upon an employee's separation from department employment.

Status: Partially Corrected

The Division of Administration has revised the department's administrative policies and procedures for cancellation of user access privileges to state, "accounts shall be cancelled no later than five business days from the date of separation from an employee's assigned position or last day in the office, whichever occurs first."

According to management in the Division of Consumer Services, modifications to the DOCS System are in the test phase. The modified system will allow an authorized individual to enter an employee's anticipated separation date, which would in turn disable the user's access privileges at the close of business on the date specified.

End of Report

This follow-up was conducted in conformance with the applicable standards for the General Principles and Standards for Offices of Inspector General, the International Standards for the Professional Practice of Internal Auditing, and Information Systems Auditing Standards as published by the Association of Inspectors General, the Institute of Internal Auditors and the Information Systems Audit and Control Association, respectively.

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