

# **Audit**

## **Follow Up**

**As of March 31, 2004**



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### ***"Audit of the Fleet Division's FASTER System Application Controls"***

**(Report #0325, Issued September 8, 2003)**

**Report #0414**

**May 28, 2004**

#### **Summary**

**City management has completed three of the four action steps due (75%) from the original Audit of the Fleet Division's FASTER System Application Controls. They are in the process of implementing the fourth step.**

In audit report #0325, issued September 2003, we identified areas in which application and general information technology (IT) controls could be improved to ensure that the FASTER system processing and output controls were working effectively to produce accurate and complete information.

Two steps were completed during previous periods. During this period:

- Information Systems Services (ISS) completed their action step by developing and providing sample change management procedures for Fleet.
- Fleet addressed their action step by using the sample procedures ISS provided to develop their own internal change management procedures that they began implementing in April 2004.

#### **Scope, Objectives, and Methodology**

Audit Report #0325 and this subsequent follow up were conducted in accordance with Generally Accepted Government Auditing Standards and Standards for the Professional Practice of Internal Auditing, as applicable. We reviewed documentation, interviewed staff, and conducted tests of selected application and general controls as were considered necessary.

#### **Report #0325**

The scope of report #0325 included a review of selected software application controls and related general IT controls within the newly upgraded FASTER system. Fieldwork took place during March through July 2003.

Our audit objectives were to:

1. Determine whether the application controls in the FASTER system provided for authorized, accurate, and complete processing of transactions from processing to transmission and output of information.
2. Evaluate the appropriateness and adequacy of the following selected general controls directly related to the FASTER system: user security, software change management, and backup and restoration.

The scope of this audit was limited in that this audit did not include the input process and related input controls, instead focusing on the processing and output of data. In addition, we did not include the FASTER Fuel Module, since Fleet had not implemented this module.

The FASTER system is an asset management application utilized by the Fleet Division (Fleet) of the Public Works Department to manage their operations. The system is an automated recordkeeping system that consists of multiple modules, including Assets (vehicle information and history), Parts (purchases, issuances, and inventory), Work Orders (recording repair labor and parts costs for billing), Fuel (purchases, issuances and inventory), and Reports (pre-designed for management's use).

#### **Report #0414**

The purpose of this audit follow up is to report on the progress and/or status of the efforts to implement the recommended action plan steps due as of March 31, 2004. We reviewed

documentation provided by Information Systems Services (ISS) and Fleet.

- Reports that are extracted from the FASTER system.
- User Access Security in the FASTER system.
- Software Change Management related to the FASTER system.
- Backup and Restoration of the FASTER system program and data.

**Previous Conditions and Current Status**

In report #0325, the action plan identified eleven total action steps to make improvements in the following six areas:

- System Settings in the FASTER system.
- Functionality of Controls and Features in the FASTER system.

As of March 31, 2003, three of the four (75%) action plan steps due have been completed with the remaining due step in process. Table 1 identifies what the tasks were and shows actions taken and their current status.

**Table 1  
Conditions Identified in Report #0325 and Current Status**

Previous Conditions	Current Status
<b>Backup and Restoration</b>	
• Document the backup and restoration expectations.	√ Completed in a prior period.
• Periodically conduct restoration tests to ensure that the FASTER system can be restored as needed.	√ Completed in a prior period.
<b>Software Change Management</b>	
• ISS should work with Fleet to develop software change management procedures. Such procedures should address management control (method for requesting, authorizing, prioritizing, scheduling, and communicating changes to others), segregation of duties (who initiates, authorizes, designs, tests, and implements changes), and documentation (to provide an effective change control trail).	√ Completed during this period. ISS developed and provided sample change management procedures to Fleet that defined change activities and responsibilities.
• Fleet should adopt and implement the software change management procedures for the FASTER system.	◆ Fleet has used the ISS sample change management procedures to develop their own internal change management procedures and began implementing them in April 2004.

**Table Legend:** • Issue addressed in the original audit    √ Issue has been resolved    ◆ In process, but not completed

**Summary**

As noted in Table 1 above, three of the four action plan steps due as of March 31 have been completed, and the remaining step is in process. We would like to thank ISS and Fleet staff for their cooperation and assistance provided during this audit follow up.

**Appointed Official Response**

**City Manager Response:**

I am pleased with the progress of this project and would like to thank Auditing, DMA/ISS, and Fleet for their cooperative work in this effort. The Audit of the Fleet Division's FASTER System Application Controls is an extremely important issue, because it implements business procedures to lessen the chance of impropriety in the FASTER System.

Copies of this Audit Follow Up (#0414) or audit report #0325 may be obtained at the City Auditor's web site (<http://talgov.com/cityth/auditing/index.html>) or via request by telephone (850 / 891-8397), by FAX (850 / 891-0912), by mail, in person (City Auditor, 300 S. Adams Street, Mail Box A-22, Tallahassee, FL 32301-1731), or by e-mail ([auditors@talgov.com](mailto:auditors@talgov.com)).

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