

Final Audit Follow Up

As of September 30, 2004



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“Audit of the Fleet Division’s FASTER System Application Controls” (Report #0325, Issued September 8, 2003)

Report #0513

December 16, 2004

Summary

City management has completed all 11 action steps due (100%) from the original Audit of the Fleet Division’s (Fleet) FASTER System Application Controls. Therefore, this is the final audit follow up report to address these action steps.

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.

Three of the 11 action steps were reported as completed in our previous follow up reports. During this follow up period, Fleet management completed the remaining eight action steps in the following seven areas:

- evaluating system settings as related to improving business processes and controls;
- ensuring all software features work;
- developing and utilizing system management reports;
- ensuring that all system reports are accurate and can be produced;
- evaluating and limiting the use of generic user logins;
- periodically evaluating and adjusting users’ software access capabilities;

and

- implementing software change management procedures at Fleet.

Scope, Objectives, and Methodology

This follow up audit was for the period of April 1 through September 30, 2004. 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 considered necessary.

Report #0325

The FASTER system is an asset management application utilized by the Fleet Division to manage their operations. FASTER 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).

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 was performed 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 input to transmission and output of information.
2. Evaluate the appropriateness and adequacy of the following selected general controls that are 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.

Report #0513

This is our third and final follow up on action plan steps identified in audit report #0325. In our first two follow up reports, we reported on progress and/or status of efforts to implement action plan steps due as of September 30, 2003, and March 31, 2004.

The purpose of this final audit follow up is to report on the progress and/or status of the efforts to complete the remaining eight action

plan steps for the six-month period ending September 30, 2004. To obtain information, we interviewed Fleet staff and reviewed documentation extracted from the FASTER system and documentation provided by the Fleet Division. In addition, we analyzed user access capabilities for individuals and multiple users (i.e., generic passwords for mechanics).

Previous Conditions and Current Status

In report #0325, the action plan identified 11 total action steps to make improvements in the following six areas pertaining to the FASTER system:

- System settings;
- Functionality of controls and features;
- Reports;
- User access security;
- Software change management; and
- Backup and restoration of program and data.

As of September 30, 2004, all 11 (100%) action plan steps due have been completed. Table 1 describes the current status for each action plan step.

**Table 1
Action Plan Steps from Report #0325 and Current Status**

Action Plan Steps	Current Status
System Settings	
<ul style="list-style-type: none"> • Review and evaluate the FASTER system configuration settings to determine whether they meet business processes and provide adequate controls over Fleet. 	✓ Completed during this period. Fleet management indicates that they periodically review these settings and are making adjustments to the settings as processes are revised. We noted that two settings have been changed to date.
Functionality of Controls and Features	
<ul style="list-style-type: none"> • Notify the vendor that the multiplier setup does not work as intended. 	✓ Completed during this period. The vendor was notified that this feature is not working properly, and they indicated to Fleet that it would not be fixed in the current software release.

Reports	
<ul style="list-style-type: none"> Review the FASTER reports to identify those that will assist management in monitoring operations and activities. 	✓ Completed during this period. Fleet managers and supervisors provided examples of the reports that they periodically review to monitor operations under their responsibility.
<ul style="list-style-type: none"> Test FASTER reports to ensure they are working properly, and report those that are not working as intended to the vendor. 	✓ Completed during this period. All reports that were previously not displaying accurate information have been fixed. Fleet staff has not identified any other reports that are displaying inaccurate information.
<ul style="list-style-type: none"> Obtain or develop reports to assist management in identifying transaction exceptions for staff to investigate and resolve. 	✓ Completed during this period. Fleet managers and supervisors provided examples of the reports that they periodically review to monitor operations under their responsibility.
User Security	
<ul style="list-style-type: none"> Periodically evaluate and adjust users' access capabilities for appropriateness. 	✓ Completed during this period and review is on-going. Many changes to user access permissions have been implemented to strengthen user security. As security remains a high risk, this is an area that Fleet security staff should continuously monitor to ensure that access is appropriate.
<ul style="list-style-type: none"> Review and evaluate the decision to utilize generic IDs without passwords for mechanics. 	✓ Completed during this period and review is on-going. Fleet management reviewed and evaluated their use of generic IDs. While generic IDs are still used, access permissions for these has been significantly limited thereby reducing the associated risks.
Backup and Restoration	
<ul style="list-style-type: none"> Document the backup and restoration expectations. 	✓ Completed in a prior period.
<ul style="list-style-type: none"> Periodically conduct restoration tests to ensure that the FASTER system can be restored as needed. 	✓ Completed in a prior period.
Software Change Management	
<ul style="list-style-type: none"> Information Systems Services 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 in a prior period.

<ul style="list-style-type: none"> Fleet should adopt and implement the software change management procedures for the FASTER system. 	✓ Completed during this period. Fleet developed internal change management procedures during the prior follow up period and implemented them this Summer.
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Table Legend:

- Issue addressed in the original audit
- ✓ Issue has been resolved

Summary

As noted above in Table 1, all 11 action plan steps from the original audit report have been completed. Accordingly, this is the final follow-up report. We would like to thank Fleet staff for their cooperation and assistance provided during the follow up process.

Appointed Official Response

City Manager Response:

The FASTER System Controls is a very important function tracking transactions and assuring the legitimacy of these transactions. I appreciate the auditing staff for their thorough review and Fleet Management staff for completion of the recommendations.

Copies of this Final Audit Follow Up (#0513) 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).

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