STAFF REPORT

Report To: Board of Supervisors   **Meeting Date:** 03/15/2018

Staff Contact: Jason Link , Chief Financial Officer (jlink@carson.org)

Agenda Title: For Possible Action: To accept the Audit Committee's recommendation to approve the completed remediation plans from the Small Works Projects Review and the HTE. Access Controls Testing; and remove the completed findings from the Audit Findings Tracking Summary Report. (Jason Link, jlink@carson.org)

Staff Summary: The completed remediation plans have been presented and approved by the Carson City Audit Committee. Upon approval by the Board of Supervisors, the completed findings will be considered closed and removed from the Audit Findings Tracking Summary Report prepared by Moss Adams.

Agenda Action: Formal Action/Motion   **Time Requested:** 10 minutes

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Proposed Motion
I move to accept the Audit Committee's recommendation to approve the completed remediation plans from the Small Works Projects Review, and the HTE. Access Controls Testing; and remove the completed findings from the Audit Findings Tracking Summary Report.

Board's Strategic Goal
 Efficient Government

Previous Action
N/A

Background/Issues & Analysis

Moss Adams has been contracted by Carson City to provide Internal Audit Services for the City.

Staff has addressed the findings contained in the Audit Findings Tracking Summary Report with remediation plans and consider the findings closed.

Applicable Statute, Code, Policy, Rule or Regulation
N / A

Financial Information
Is there a fiscal impact? ☐ Yes   ☒ No

If yes, account name/number:

Is it currently budgeted? ☐ Yes   ☐ No

Explanation of Fiscal Impact: N/A

Alternatives
Do not accept the recommendation and/or make different recommendations.

Board Action Taken:

Motion: _____   1) _____   Aye/Nay
                                          2) _____   _____
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                                                                 _____
                                                                 _____
                                                                 _____

_____
   (Vote Recorded By)

Item No.	BOS Acceptance/ Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1			1	Complete documentation was not available for all individuals we sampled.	Improve the retention practices of system access documentation.	IT	CIO	IT will standardize processes and maintain documetnation of requests received. Periodically spot check the documentation.			Y		10/4/17	We had the documentation just not all in compliance and done after the fact. IT has updated internal procedures and no longer allow access to anyone prior to start date and without IT approved forms filled out and signed.
2			2	Not all employees signed the network access request form prior to being granted access to the City's enterprise software system.	Increase monitoring of network access request forms for employee signature.	IT	CIO	IT will document policies and procedures and maintain documentation of access granted.			Y		10/4/17	IT has updated internal procedures and no longer allow access to anyone prior to start date and without IT approved forms filled out and signed.
3			3	Not all access requests and changes were appropriately authorized.	Implement a prcess that access is not granted or changed without written authorization by a supervisor.	IT	CIO	IT will standardize processes and maintain documetnation of requests received. Periodically spot check the documentation.			Y		10/4/17	IT has updated internal procedures and no longer allow access to anyone prior to start date and without IT approved forms filled out and signed.
4			4	The City may not be assigning individuals the appropriate level of system access.	Continue ongoing efforts to improve controls around the assignment of system access and document practices in policies and procedures.	IT	CIO	A new ERP system is being implemented and this will be built into the new system.			Y	December-19		This item has been incorporated into the new ERP system process. The City has selected Tyler Technologies for the new ERP system and is in contract negotiation. Anticipated contract signing in March 2018.
5			5	Periodic reviews of user access are not being performed.	Perform regular user access reviews and document the process.	IT	CIO	A new ERP system is being implemented and this will be built into the new system.			Y	December-19		see comment for item 4.
6			6	The City's current policies do not adequately address the process for provisioning, deprovisioning, and changing IT access.	Update current policies and procedures to include additional guidance relating to IT access.	IT	CIO	IT will document policies and procedures and maintain documentation of access granted.			Y		10/4/17	IT has updated internal procedures and no longer allow access to anyone prior to start date and without IT approved forms filled out and signed. Deprovisioning access is a indiviual department issue to notify IT. We receive a weekly list from HR and validate from there.
7			7	Adequate controls may not exist around terminating access for IT staff following the termination of employment.	Develop and implement policies for terminating access for IT staff.	IT	CIO	A new ERP system is being implemented and this will be built into the new system.			Y	December-19		see comment for item 4.

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3			3	System limitations impact the City's ability to comprehensively document project results.	Utilize the new work order system to include narratives supporting work orders and interdivisional decisions.	Public Works	Public Works Director	Working with tech to verify system abilities. Update: The current work order system could not be updated to allow the various programs to talk to each other. Until the City's new ERP system is implemented, Public Works is using a manual process each month to check to see if inter-divisional reimbursements need to be made. This process is working with no errors noted.			Y	12/31/17	12/31/17

Jason Link   Wednesday, February 28, 2018 at 2:41:24 PM Pacific Standard Time