COUNTY AUDIT DEPARTMENT

REPORT # 408

NOVEMBER 15, 2022

An Audit of:

SERVTRACKER

SYSTEM ACCESS CONTROLS

Cindy Stuart

CLERK OF COURT & COMPTROLLER
HILLSBOROUGH COUNTY

The Honorable Kimberly Overman, Chair
The Honorable Harry Cohen
The Honorable Ken Hagan
The Honorable Pat Kemp
The Honorable Gwen Myers
The Honorable Mariella Smith
The Honorable Stacy R. White

November 15, 2022

Dear Commissioners:

The Audit Team performed an audit of the ServTracker system access controls with the Aging Services Department **(Audit Report #408, dated November 15, 2022)**. Responses to the Audit Team's recommendations were received from Aging Services. These management responses have been included in this Report.

The purpose of this Report is to furnish management with an independent, objective analysis, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate this opportunity to be of service to the Board of County Commissioners. I am happy to address any questions that you may have or furnish additional information if desired.

Sincerely,

Heidi Pinner

Heidi Pinner, CIA CISA CFE CRMA
Chief Audit Executive, Clerk of Court & Comptroller

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

As part of the annual audit plan, the County Audit Department performs periodic monitoring for user authentication and password access controls for the Board of County Commissioners and Clerk of Court & Comptroller information systems. As part of this ongoing assessment, the ServTracker system managed by the Hillsborough County Aging Services Department was selected for review.

ServTracker is a comprehensive cloud-based business management system used by the Aging Services Department to track, report and manage a variety of senior services and programs including, but not limited to, the managing of clients, employees, vendors, volunteers, dining facilities and adult day care agencies.

OBJECTIVE

The objective of the audit was to determine whether or not general access controls are in place for the ServTracker system.

SCOPE

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides this reasonable basis.

The scope of this review includes the logical access controls for the ServTracker system as of January 2022.

OVERALL CONCLUSION

The Department of Aging Services has ensured that overall access security controls are in place for the ServTracker system. Nonetheless, the Audit Team identified two observations regarding user accounts.

PROCESS STRENGTHS AND SUCCESSES
- System policies and standard operating procedures are in place.
- Password configuration controls are properly established and working as intended.
- There is proper approval of system user accounts.

RISKS AND OPPORTUNITIES
- Not all user accounts belonging to separated employees or contractors were disabled in a timely manner.
- Multiple active user accounts have not been used (logged in) in more than a year.

Full testing results are included on page 4 of this Report.

The exit conference was held with County leadership on **October 18, 2022**.

OPINION

Control Maturity Levels

Informal	Repeatable	Formal	Managed	Best Practice

The overall control environment relative to ServTracker's access security controls is at a formal maturity level. This means that the controls are well defined, an overall control awareness exists, and procedures/processes with a formal structure are in place. Opportunities do exist to enhance this overall control structure with more timely or automated controls over account terminations.

AUDITED BY

Heidi Pinner, CIA, CISA, CFE, CRMA, Chief Audit Executive
Margaret Brown, CIA, Audit Manager
Raul Cardona, CIA, CISA, CSXA, Senior Internal Auditor

AUDIT COMMENT

SERVTRACKER SYSTEM

OVERALL SYSTEM ACCESS CONTROLS ARE IN PLACE

Policies & Procedures Are Established

User Access is Reasonable Based on Title and Department

User Approvals Have Been Properly Maintained

Password Security Controls Are in Place

User Periodic Reviews Are Performed

Two opportunities for improvement were identified

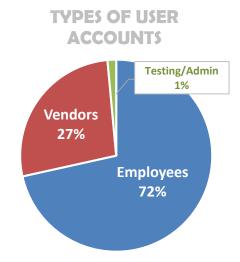To evaluate the system access controls in place for the ServTracker system, the Audit Team:

1. Performed interviews and inquiries with key process owners. Reviewed policies and/or standard operating procedures for user provisioning and password security settings.

2. Reviewed ServTracker system password configurations to ensure that they comply with County Password Policy.

3. Evaluated the process in place to perform reviews of user accounts on a periodic basis.

4. Obtained the list of ServTracker user accounts as of January 26, 2022 for testing.

   - Reviewed all user accounts to ensure user IDs were unique, in compliance with existing naming conventions and that account access was in alignment with job titles/duties.

   - Compared the user account list to the list of active employees to ensure that all accounts belonged to an active employee.

   - Selected a sample of 10 user accounts (7 employees and 3 vendors) and requested documentation to ensure user accounts were approved and supporting documentation properly maintained.

   - Inquired about user accounts that had not logged in or changed their account passwords in more than 12 months.

   - Followed up on identified generic, vendor and system admin accounts to ensure that they looked appropriate and that are being used for their intended purpose.

TESTING RESULTS

The Audit Team obtained an understanding of the ServTracker's system access controls and how they are managed together with the system provider, Accessible Solutions Inc. (ASI). Standard operating procedures (SOPs) for ServTracker user account provisioning, logging processes, and password security controls are in place. Periodic user account access reviews are also performed on a regular basis and supporting documentation is properly maintained.

The Audit Team identified 137 ServTracker user accounts:

- All user accounts (137) had a unique ID number.

- All employee user accounts (98) were based appropriately on the user's department and title.

- Two (2) of the 98 employee user accounts did not belong to an active employee. Once identified by the Audit Team, Aging Services immediately disabled these accounts.

- All user accounts tested had proper authorizations on file.

- Ten accounts had not being used or have their passwords changed in the last 12 months.

- The one system admin account and one test account identified appeared appropriate and necessary.

TYPES OF USER ACCOUNTS

Testing/Admin 1%

Vendors 27%

Employees 72%

RECOMMENDATION

Management should consider the following best practices to enhance the existing user access controls for the ServTracker system:

1. During periodic user account reviews, ensure that any user account belonging to a separated employee or contractor is identified and disabled timely.

2. Accounts that have not been utilized for an extended period should be disabled after a set period of inactivity (typically 90 days). This is done to mitigate the risk of unauthorized access to the system, and should occur even if a legitimate reason exists for user's inactivity.

CLIENT RESPONSE:

1. *Concur*
2. *Concur*

CORRECTIVE ACTION PLAN:

1. *Aging Services created a ServTracker Termination Request Form.   The form will be used on all employee transfers/terminations to request access removal.*

2. *Aging Services will update the ServTracker Access Management Policy.*
    a. *Aging Services will require all ServTracker users to log-in at least twice yearly to maintain an active account.*
    b. *Aging Services will send out reminders to all ServTracker users to log-in during the mandatory log-in period.   Any user that has not logged in within 30-days of the reminder will have their access terminated.*
        i. *Section Managers can request an exception to prevent a termination.*
        ii. *Section Manager exception requests will be reviewed by the ServTracker administrators on a case-by-case basis.*

TARGET COMPLETION DATE:

1. *ServTracker Termination Request Form:*
    a. *Process testing started in February 2022.*
    b. *Official GO LIVE:* ***December 1, 2022.***
2. *ServTracker Access Management Policy:*
    a. *Reviewed and approved by policy and procedure team by: January 16, 2023*
        i. *Process testing of new mandatory log-in days October and November 2022*
    b. *Effective date of new policy by:* ***February 1, 2023***