

# Spotlight

Department of Homeland Security



## Office of Inspector General

April 2013 OIG-13-63

### Why This Matters

Each year, issues related to information technology (IT) control deficiencies are identified at the component level during the Department of Homeland Security (DHS) annual financial statement audit. Although United States Coast Guard (USCG) took corrective action to address its prior year IT control deficiencies, issues continued to be identified that impact USCG's financial data. Collectively these deficiencies negatively impact the internal controls over USCG's financial reporting and its operation, and are considered to contribute to a material weakness at the Department level under America Institute of Certified Public Accountants standards.

## IT Management Letter for the U.S. Coast Guard Component of the FY 2012 DHS Financial Statement

### What We Determined

During fiscal year (FY) 2012, USCG took corrective action to address four of the prior year IT control weaknesses. For example, USCG made improvements by strengthening its entity-wide incident response program and improving controls over user access at the USCG Finance Center, Operations Systems Center, Surface Forces Logistics Center, and the Aviation Logistics Center. However, during FY 2012, we continued to identify general IT control weaknesses at USCG, where in aggregate, these IT control deficiencies limited USCG's ability to ensure that critical financial and operational data were maintained in such a manner to ensure confidentiality, integrity, and availability. In addition, based upon the results of our test work, we noted that the USCG did not fully comply with the Department's requirements under the Federal Financial Management Improvement Act of 1996.

### For Further Information:

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