

# Spotlight

Department of Homeland Security



## Office of Inspector General

April 2013 OIG-13-78

### 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 Transportation Security Administration (TSA) took corrective action to address its prior year IT control deficiencies, issues continued to be identified that impact TSA's financial data. Collectively these deficiencies negatively impact the internal controls over TSA'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 (AICPA) standards.

## IT Management Letter for the TSA Component of the FY 2012 DHS Financial Statement Audit

### What We Determined

During fiscal year (FY) 2012, TSA took corrective action to address prior year IT control deficiencies. For example, TSA made improvements in its own policies and procedures over its recertification of the user accounts process. During FY 2012, we continued to identify IT general control deficiencies that impact TSA's financial data. The key issue from a financial statement audit perspective related to controls over the development, implementation, and tracking of scripts at Coast Guard's Finance Center. Collectively, these deficiencies negatively impacted the internal controls over TSA's financial reporting and its operation, and we consider them to contribute to a material weakness at the Department level under standards established by the AICPA. In addition, based upon the results of our test work, we noted that TSA did not fully comply with the Department's requirements of the Federal Financial Management Improvement Act of 1996.

---

### For Further Information:

Contact our Office of Public Affairs at (202)254-4100, or email us at [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov)