

Spotlight

Department of Homeland Security



Office of Inspector General

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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 Customs and Border Protection (CBP) took corrective action to address its prior year IT control deficiencies, issues continued to be identified that impact CBP's financial data. Collectively these deficiencies negatively impact the internal controls over CBP's financial reporting and its operation, and are considered to contribute to a material weakness at the Department level.

IT Management Letter for the FY 2012 U.S. Customs and Border Protection Financial Statement Audit

What We Determined

During FY (fiscal year) 2012, CBP took corrective action to address prior year IT control weaknesses. For example, CBP made improvements over various system logical access processes and system security settings. However, during FY 2012, we identified new and continuing general IT control weaknesses that could potentially impact CBP's financial data. The most significant weaknesses from a financial statement audit perspective related to controls over access to programs and data. Collectively, the IT control weaknesses limited CBP's ability to ensure that critical financial and operational data were maintained in such a manner to ensure confidentiality, integrity, and availability. In addition, these weaknesses negatively impacted the internal controls over CBP financial reporting and its operation, and we considered them to collectively represent a significant deficiency for CBP under standards established by the American Institute of Certified Public Accountants. The IT findings were combined into a significant deficiency regarding IT for the FY 2012 audit of the CBP consolidated financial statements.

For Further Information:

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