



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 Federal Law Enforcement Training Center (FLETC) took corrective action to address its prior year IT control deficiencies, issues continued to be identified that impact FLETC's financial data. Collectively these deficiencies negatively impact the internal controls over FLETC's financial reporting and its operation.

Information Technology Management Letter for the FLETC Component of the FY 2013 DHS Financial Statement Audit

What We Determined

The Office of Inspector General contracted with the independent public accounting firms KPMG LLP (KPMG) to audit the DHS fiscal year (FY) 2013 consolidated financial statements. During fiscal year (FY) 2013, FLETC took corrective action to address certain prior year IT control deficiencies. FLETC made improvements over strengthening controls around segregation of duties and configuration management. However, during FY 2013, KPMG identified IT general control weaknesses that could potentially impact FLETC's financial data. We found that the most significant findings from a financial statement audit perspective were related to the FLETC and Intelligence & Analysis and Operations Coordination and Planning (I&A/OPS) financial data related to controls over access control, segregation of duties, and IT application controls for FLETC and I&A/OPS core financial and feeder systems. Collectively, the IT control deficiencies limited FLETC's ability to ensure that critical financial and operational data were maintained in such a manner to ensure confidentiality, integrity, and availability.

For Further Information:

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