



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 Immigration and Customs Enforcement (ICE) took corrective action to address its prior year IT control deficiencies, issues continued to be identified that impact ICE's financial data. Collectively these deficiencies negatively impact the internal controls over ICE's financial reporting and its operation, and are considered to contribute to a material weakness at the Department level under American Institute of Certified Public Accountants (AICPA) standards

IT Management Letter of the Immigration and Customs Enforcement Component of the FY 2013 DHS Financial Statement Audit

What We Determined

The Office of Inspector General contracted with the independent public accounting firm KPMG LLP (KPMG) to audit DHS fiscal year (FY) 2013 consolidated financial statements. During FY 2013, ICE took corrective action to address some prior year IT control weaknesses. For example, ICE made improvements over strengthening controls around logical access and patch and configuration management. However, during FY 2013, KPMG continued to identify general IT control deficiencies related to controls over security management, access controls, configuration management, segregation of duties and contingency planning for the ICE core financial system and associated General Support System. Collectively, the IT control deficiencies limited ICE'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 control deficiencies negatively impacted the internal controls over ICE 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 ICE contributes to the DHS' non-compliance with the requirements of the Federal Financial Management Improvement Act of 1996.

For Further Information:

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