

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 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 American Institute of Certified Public Accountants standards.

Information Technology Management Letter for the U.S. Coast Guard 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 statement. USCG took corrective action to address certain prior IT control deficiencies. For example, USCG made improvements over designing and implementing certain logical access, physical access, and configuration management controls, including controls relative to the scripting process over USCG's information systems. However, during FY 2013, KPMG continued to identify general IT control deficiencies related to controls over security management, access controls and configuration management for USCG core financial and feeder systems and associated General Support system. Collectively, the 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 (FFMIA).

For Further Information:

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