



State of Colorado

LEGISLATIVE AUDIT COMMITTEE
 Legislative Services Building - Second Floor
 200 East 14th Avenue
 Denver, Colorado 80203

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 Senator

January 3, 2012

Senator Lois Tochtrop, Chair
 Senate Business, Labor, and Technology Committee

Dear Senator Tochtrop:

The Legislative Audit Committee is concerned about departments not implementing audit recommendations that they had agreed to implement. The State Auditor and her staff have developed a database to track recommendations and produce reports identifying those not fully implemented. We are providing this report for your consideration as you meet with the Department.

Attached you will find information regarding the following recommendations:

Governor's Office of Information Technology		
<u>Number of Recommendations</u>	<u>Audit of Origination</u>	<u>Audit Date</u>
4	State of Colorado Statewide Single Audit	FY2008

Thank you for integrating this into your discussions.

Sincerely,

Senator Lois Tochtrop

Senator Lois Tochtrop, Chair
 Legislative Audit Committee

**Office of the State Auditor Recommendations
Financial Recommendations Not Entirely Implemented As of Fiscal Year Ending June 30, 2010**

Agency	Recommendation	Statewide Single Audit, Fiscal Year Ending June 30, 2010		Statewide Single Audit, Fiscal Year Ending June 30, 2009		Statewide Single Audit, Fiscal Year Ending June 30, 2008		Statewide Single Audit, Fiscal Year Ending June 30, 2007						
		Rec Number	Disposition of Prior Recommendation or Current Recommendation	Rec Number	Implementation Status	Rec Number	Implementation Status	Rec Number	Implementation Status					
Office of the Governor	The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by: (a) implementing audit recommendations related to network security and user access communicated to OIT in 2006 under separate cover.	4a	Deficiency in Internal Control	4a	Not Implemented	4a	Deferred	4a	Deficiency in Internal Control	N/A	Agree - original implementation date is January 2010			
Office of the Governor	The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer security parameters to ensure compliance with best practices and OIT security policies.	4b	Deficiency in Internal Control	4b	Not Implemented	4b	Deferred	4b	Deficiency in Internal Control	N/A	Agree - original implementation date is January 2010			
Office of the Governor	The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by: (h) overseeing the activities of agency security administrators to ensure compliance with established information system controls and security policies and procedures.	4h	Deficiency in Internal Control	4h	Partially Implemented	4h	Deferred	4h	Deficiency in Internal Control	N/A	Agree - original implementation date is January 2010			
Office of the Governor	The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by: (f) researching instances identified during this audit where user IDs for terminated employees were used after the date of termination and taking action as appropriate.	4i	Deficiency in Internal Control	4i	Partially Implemented	4i	Deferred	4i	Deficiency in Internal Control	N/A	Agree - original implementation date is January 2010			