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Consolidated Audit and
Computer Security Issue
Area

Active Assignments

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Foreword

This report was prepared primarily to inform Congressional members and key staff of ongoing assignments in the General Accounting Office's Consolidated Audit and Computer Security issue area. This report contains assignments that were ongoing as of February 2, 1998, and presents a brief background statement and a list of key questions to be answered on each assignment. The report will be issued quarterly.

This report was compiled from information available in GAO's internal management information systems. Because the information was downloaded from computerized data bases intended for internal use, some information may appear in abbreviated form.

If you have questions or would like additional information about assignments listed, please contact Robert Dacey, Director, on (202) 512-3317.

The first part of the report is a general introduction to the project. It describes the objectives of the study and the methods used to collect and analyze the data. The second part of the report is a detailed description of the results of the study. It includes a discussion of the findings and their implications for the field of research.

The third part of the report is a conclusion and a list of references. The conclusion summarizes the main findings of the study and provides a final assessment of the project. The references list the sources of information used in the study.

Very truly yours,
[Signature]

Contents

	Page
OTHER ISSUE AREA WORK - CACS	
<i>New</i> • CONSOLIDATED FEDERAL GOVERNMENT FINANCIAL STATEMENT AUDIT.	1
<i>New</i> • HRA 27: EDP CONTROLS AT AGENCIES UNDER GOVERNMENTWIDE AUDITS: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES.	1
<i>New</i> • HRA 27:EDP CONTROLS AT HEHS AGENCIES: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES.	1
<i>New</i> • HRA 27:EDP CONTROLS AT RCED AGENCIES: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES.	1
<i>New</i> • HRA 27:EDP CONTROLS AT AGENCIES UNDER DEFENSE AUDITS: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES.	2
<i>New</i> • HRA 27: EDP CONTROLS AT SMALL CFO AGENCIES: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES.	2
<i>New</i> • HRA 27: ASSESSMENT OF DOD'S PROGRESS IN ADDRESSING EDP GENERAL CONTROLS RECOMMENDATIONS.	2
<i>New</i> • HRA:27 UPDATE ON GOVERNMENT-WIDE INFORMATION SECURITY CHALLENGES.	2

THE UNITED STATES OF AMERICA

IN SENATE, JANUARY 10, 1950.

REPORT OF THE COMMISSION ON THE ORGANIZATION AND ADMINISTRATION OF THE FEDERAL BUREAU OF INVESTIGATION

AND

RECOMMENDATIONS FOR REFORM

BY THE COMMISSIONERS OF THE FEDERAL BUREAU OF INVESTIGATION

AND

MEMBERS OF THE COMMISSION

Consolidated Audits and Computer Security

OTHER ISSUE AREA WORK - CACS

TITLE: CONSOLIDATED FEDERAL GOVERNMENT FINANCIAL STATEMENT AUDIT (919101)

KEY QUESTIONS : The consolidated financial statement audit will be performed under a combination of assignments including agency and line item specific assignments. This assignment will be used for summarization of consolidated audit results, overall audit management, and resolving related technical issues. 1) Are the Federal Government's consolidated financial statements fairly presented? 2) Are there material weaknesses in internal controls related to the consolidated financial statements? 3) Are there instances of material noncompliance with laws and regulations that have a direct and material effect on the consolidated financial statements? 4) Are there inconsistencies between the consolidated financial statements and other information presented with the consolidated financial statements?

TITLE: HRA 27: EDP CONTROLS AT AGENCIES UNDER GOVERNMENTWIDE AUDITS: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES (919136)

KEY QUESTIONS : The 1994 Government Management Reform Act (GMRA) requires GAO to audit the FY 1997 govt-wide consolidated financial statements. The adequacy of govt-wide agencies' (such as the Departments of Justice, Commerce, Treasury, and GSA, and OPM) audit of EDP controls, and the effectiveness of these controls directly affect our audit efforts at these agencies. Q1 What is the nature and extent of EDP control audits performed by the IGs? Q2 What is the effectiveness of EDP controls, as shown by agency audits/reviews and our analysis and selected testing of controls.

TITLE: HRA 27:EDP CONTROLS AT HEHS AGENCIES: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES (919137)

KEY QUESTIONS : The 1994 Government Management Reform Act (GMRA) requires GAO to audit the FY 1997 government-wide consolidated financial statements. The adequacy of agencies' (such as the Departments of Education, Labor, Health and Human Services, and the VA) audit of Electronic Data Processing (EDP) controls, and the effectiveness of these controls directly affect our audit efforts at these agencies. Q1. What is the nature and extent of of EDP control audits performed by the Inspectors General? Q2. What is the effectiveness of EDP controls, as shown by agency audits/reviews and our own analysis and selected testing of controls.

TITLE: HRA 27:EDP CONTROLS AT RCED AGENCIES: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES (919138)

KEY QUESTIONS : The 1994 Government Management Reform Act (GMRA) requires GAO to audit the FY 1997 govt-wide consolidated financial statements. The adequacy of RCED agencies' (such as USDA, HUD, and the Department of Transportation) audit of EDP controls, and the effectiveness of these controls directly affect our audit efforts at RCED agencies. Q1 What is the nature and extent of EDP control audits performed by the IGs? Q2 What is the effectiveness of EDP controls, as shown by agency audits/reviews and our analysis?

Consolidated Audits and Computer Security

TITLE: HRA 27:EDP CONTROLS AT AGENCIES UNDER DEFENSE AUDITS: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES (919139)

KEY QUESTIONS : The 1994 Government Management Reform (GMRA) requires GAO to audit the FY 1997 govt-wide consolidated financial statements. The adequacy of EDP control reviews by agencies under Defense Audits (Departments of Defense and State, NASA, and The Agency For International Development), and the effectiveness of these controls directly affect our audit efforts at these agencies. Q1 What is the nature and extent of EDP control audits performed by the IG's? Q2 What is the effectiveness of EDP controls, as shown by agency audits/reviews and our analysis?

TITLE: HRA 27: EDP CONTROLS AT SMALL CFO AGENCIES: THEIR EFFECTIVENESS AND RELATED IG AUDIT PROCEDURES (919140)

KEY QUESTIONS : The 1994 Government Management Reform Act (GMRA) requires GAO to audit the FY 1997 govt-wide consolidated financial statements. The adequacy of the subject agencies' (such as FDIC, and the U.S. Postal Service) audits of EDP controls, and the effectiveness of these controls directly affect our audit efforts at these agencies. Q1 What is the nature and extent of EDP control audits performed by the IGs? Q2 What is the effectiveness of EDP controls, as shown by agency audits/reviews and our analysis?

TITLE: HRA 27: ASSESSMENT OF DOD'S PROGRESS IN ADDRESSING EDP GENERAL CONTROLS RECOMMENDATIONS (919159)

KEY QUESTIONS : In financial management review of the Navy and of DOD's Military Retirement Trust Fund, GAO tested EDP general controls at selected DOD data centers and found extensive control weaknesses. The recommended corrective actions require a high level of coordination among DOD components, e.g. between military services and defense agencies. (1) What corrective actions have been taken? (2) Is DOD focusing on the fundamental issues we have raised?, (3) Is DOD's plan for addressing our recommendations reasonable and likely to be effective, and (4) What barriers has DOD encountered in their efforts to address our concerns? We will also assess the Defense Information Systems Agency's process for overseeing security in the megacenters.

TITLE: HRA:27 UPDATE ON GOVERNMENT-WIDE INFORMATION SECURITY CHALLENGES (919161)

KEY QUESTIONS : Since 1993, GAO and Inspector General audit reports have identified serious information security weaknesses at a growing number of federal agencies. This evidence has increased significantly since mid-1996 as both GAO and IGs have stepped up their audit efforts in this area. In early fiscal year 1998, the Chief Information Officer Council named improved information security as one of its strategic goals. (1) What is the current status of federal information security? (2) What actions can agencies, the Office of Management and Budget, and the CIO Council take to substantively address information security problems?

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