

INFORMATION TECHNOLOGY:

**Management's Planned Actions For
Establishing and Enforcing Web
Site Practices and Policies Have
Not Been Fully Implemented**

OIG-02-029

December 31, 2001



Office of Inspector General

The Department of the Treasury

Contents

Audit Report	3
Results in Brief	5
Background.....	7
Findings and Recommendations.....	8
Persistent Cookies Are Established Without Approval or Warning Banners.....	9
Recommendations.....	11
Treasury Needs to Formalize and Enforce Web Policies	13
Recommendations	15

Appendices

Appendix 1:	Objective, Scope, and Methodology	17
Appendix 2	Persistent Cookies Found During Original Audit	18
Appendix 3:	Additional Persistent Cookie Sites Found	19
Appendix 4:	Privacy Statements	20
Appendix 5:	Exit Banners	21
Appendix 6:	Comparison Of Treasury's Current Web Site Inventory To Original Audit Sites	22
Appendix 7:	Management Comments	24
Appendix 8:	Major Contributors To This Report	27
Appendix 9:	Report Distribution	28

Abbreviations

BPD	Bureau of the Public Debt
BEP	Bureau of Engraving and Printing
CCCAC	Citizens Commemorative Coin Advisory Committee
CIO	Chief Information Officer
Customs	United States Customs Service
DO	Departmental Offices
FLETC	Federal Law Enforcement Training Center
FMS	Financial Management Service
ITIPS	Information Technology Investment Portfolio System
Mint	U.S. Mint

Contents

OIG	Office of Inspector General
OCC	The Office of Comptroller of the Currency
OTS	The Office of Thrift Supervision
OMB	Office of Management and Budget
Secretary	Secretary of the Treasury
Treasury	Department of the Treasury
USSS	United States Secret Service

*The Department of the Treasury
Office of Inspector General*

January 7, 2002

James J. Flyzik
Deputy Assistant Secretary for Information Systems and Chief
Information Officer
Department of the Treasury

The Office of Inspector General (OIG), in response to the Consolidated Appropriations Act of 2001 (P.L. 106-554), prepared a report addressing the Department of the Treasury's (Treasury) use of persistent cookies on its web sites. The report, "*Treasury Web Sites Substantially Comply With OMB Policies And Data Collection Standards*" (OIG-01-044), was issued on February 17, 2001. In the audit, the OIG found that select Treasury bureaus set persistent cookies and the administration of Treasury web sites needed improvement. We are once again making recommendations to assist Treasury in correcting deficiencies and ensure the proper use of cookies.

The overall objective of this follow-up audit was to determine whether management's previous commitment for planned actions, to address prior OIG recommendations, were implemented. We also determined whether bureaus with cookies were seeking or had obtained Secretarial approval. Pending approval, the bureaus were to post conspicuous warnings on their sites stating that persistent cookies were in use and that approval was being sought. In addition, the Office of the Chief Information Officer (CIO) was to formalize and enforce web policies that include site exit banners and privacy statements. The plans also required that the CIO's office maintain an inventory of Treasury web sites. The OIG found that while the Secretary had approved the use of cookies for three Treasury web sites (www.itips.gov, www.usmint.gov, and

www.nationalbanknet.gov¹), the findings identified in OIG-01-044 continue to exist. Treasury and its bureaus continued to use persistent cookies without posting warning banners and the CIO's office still needs to formalize and enforce web policies.

Our initial fieldwork was completed between May and July 2001. Some additional follow-up fieldwork was completed in September 2001. We conducted meetings with members of the CIO's office, reviewed documentation, and conducted extensive web site research. The web research included the original Treasury audit sites in addition to sites discovered during our review process. A more detailed description of our objective, scope, and methodology is provided in Appendix 1.

The Treasury CIO's responses to our draft report concurred with our findings and recommendations. The responses are evaluated and summarized in the body of this report and included in detail as Appendix 7.

¹ Both www.nationalbanknet.gov and www.banknet.gov, two site addresses included in our audit, appear to go to the same web site. For the purpose of this audit, we are considering this as one web site address.

Results in Brief

During our review, we found that the audit issues previously identified in OIG-01-044 were not fully resolved. The Treasury and its bureaus continued to use persistent cookies on their web sites without the placement of a conspicuous warning identifying that cookies were in use. In addition, we identified that Treasury's web site administration continues to need improvement.

The CIO's office, as part of its plans to address issues identified in OIG-01-044, drafted a Treasury Directive entitled "*Certification Process for the Use of Persistent Cookies on Treasury Web Sites.*" The CIO's office also issued memorandums addressing the Treasury's policy concerning persistent cookies and the submission of requests for approval for the bureaus' use of persistent cookies. In addition, the CIO's office created a Treasury-wide web site inventory and requested that bureau CIOs add or delete sites, as necessary, to ensure the accuracy of the inventory.

In addition to the above, the CIO's office also agreed that prominent warning banners would be placed on its web pages when Treasury and its bureaus used persistent cookies. Furthermore, the use of persistent cookies was to be authorized by the Secretary, or his delegate. The cookie approval process, in part, required a justification to use persistent cookies.

During our audit, we identified that the Secretary had approved the use of persistent cookies for three Treasury web sites—one Departmental Office (DO) web site, the U.S. Mint (Mint) site, and one for the Office of Comptroller of the Currency (OCC). However, we also determined that other Treasury bureaus using persistent cookies had not yet obtained the proper approval for their use. Additionally, only one of the sites included in our audit had the required conspicuous warning banner notifying the users that cookies were in use. In one instance, the OIG discovered a Treasury web site where, after a user subscribed to a monthly e-mail newsletter, a persistent cookie was set on the user's computer each time the monthly newsletter was opened. The OIG discussed this issue with the site management who took immediate action to mitigate this problem.

We also found that Treasury web site administration continues to need improvement. Though the OIG previously recommended that the CIO's office establish and enforce consistent web policies, including the use of site exit banners and privacy statements, we identified several sites that did not present exit banners and one site that operated without a privacy statement.

In OIG-01-044, the OIG also recommended that a full inventory of Treasury web sites be maintained and that the CIO's office be notified prior to the establishment of any new web sites. While the CIO's office developed a Treasury web site inventory, our review showed that they had not created a policy for notifying the CIO's office prior to the establishment of any new web sites, and that Treasury's inventory was both inaccurate and incomplete.

To assure that the issues above are addressed, we are again recommending that the CIO's office ensure that warning banners are displayed where persistent cookies exist. A notice explaining that a site is awaiting the approval for the use of cookies should also be displayed, when such a notification has been submitted and not yet approved. Additionally, the CIO needs to formalize and enforce web policies by issuing the Treasury Directive "*Certification Process for the Use of Persistent Cookies on Treasury Web Sites*," and by maintaining a current inventory of Treasury web sites. We believe these recommendations will assist the CIO to exert authority over all web activities in the Treasury and require adherence to a set of established policies.

The Treasury CIO's responses to our draft report concurred with our findings and recommendations. The responses were evaluated and summarized in the body of this report and included in detail as Appendix 7.

Background

In management's response to our original audit, which addressed the use of persistent cookies¹ at web sites ("*Treasury Web Sites Substantially Comply With OMB Policies And Data Collection Standards*" (OIG-01-044), issued February 17, 2001), the CIO's office was to work with all parties to obtain the requisite approval for the use of cookies from the Secretary, or his designee, within 60 days. The bureaus, while seeking approval, were to post conspicuous warnings on their web sites to advise users that persistent cookies were used and approval for their use was being sought. Within 90 days, the CIO's office was to formalize and enforce web policies that included site exit banners and privacy statements. The CIO's office was to update and maintain a Treasury web site inventory within 30 days.

In performing our follow up audit of the Treasury management's efforts to address the recommendations in our original report, we met with members of the CIO's office, reviewed documentation, and did extensive web site research. The purpose of the research was to determine whether the original audited Treasury and bureau web sites, and other Treasury sites discovered during our research, were updated to reflect the Treasury's proposed corrective actions.

¹ "A cookie is a short string of text—not a program—that is sent from a web server to a web browser when the browser accesses a web page. The use of cookies allows the server to recognize returning users, track on-line purchases, or maintain and serve customized web pages. Domain cookies are cookies placed by the visited web site. However, some web sites also allow the placement of third-party cookies—cookies placed on a visitor's computer by a domain other than the site being visited. The domain and third-party cookies may be further grouped into session and persistent cookies. Session cookies are short-lived, are used only during the browsing session, and expire when the user quits the browser. Persistent cookies specify expiration dates, remain stored on the client's computer until the expiration date, and can be used to track users' browsing behavior by identifying their Internet addresses whenever they return to a site." U. S. General Accounting Office: *Federal Agency Use of Cookies* (GAO-01-147R)

Findings and Recommendations

During the audit, the OIG determined that the Secretary had approved the use of persistent cookies for three Treasury web sites. However, we also found that two other Treasury web sites had persistent cookies placed on user's hard drives without approval. Additionally, only one of the sites included in the audit had the required conspicuous warning banner notifying the users that cookies were in use.

Five Treasury sites lacked exit banners, one site lacked a privacy statement, and seven active web sites were not included in Treasury's web site inventory. We also found that the CIO's office needs to complete the formalization and enforcement of web site policies. The CIO's office drafted a Treasury Directive, "*Certification Process for the Use of Persistent Cookies on Treasury Web Sites*," that addressed cookies and identifies the requirement for exit banners and privacy statements. Pending the issuance of the directive, the CIO's office provided guidance memorandums. In addition, the CIO's office took steps to address the inaccuracy of their web site inventory.

As identified in the original audit, the lack of a warning banner for persistent cookies is in contradiction to the Office of Management and Budget's (OMB) *Privacy Policies and Data Collection on Federal Web Sites*.² Additionally, the absence of formalized web policies and an inaccurate web site inventory places the Treasury at risk of having "rogue" sites that do not meet established management and oversight controls.

² OMB Memorandum, *Privacy Policies and Data Collection on Federal Web Sites* (M-00-13), dated June 22, 2000, specifically states that under Federal policy, "cookies" should not be used at Federal web sites or by contractors when operating web sites on behalf of agencies, unless: (1) a clear and conspicuous notice is displayed; (2) there is a compelling need to gather the data on the site; (3) there are appropriate and publicly disclosed privacy safeguards for the handling of information derived from "cookies"; and (4) the personal approval by the head of the agency has been obtained.

Finding 1

Persistent Cookies Are Established Without Approval or Warning Banners

In response to our original audit, the CIO's office believed that the bureaus using persistent cookies had valid and compelling business reasons to do so. To address this issue, the CIO's office indicated that it would work with all parties to obtain the requisite approvals from the Secretary or his designee. Pending this approval, the bureaus were to post conspicuous warnings on their web sites explaining that persistent cookies were being used and that approval was being sought.

Treasury web sites, however, are still not fully compliant with the OMB's *Privacy Policies and Data Collection Standards*. The Treasury CIO cannot assure the OMB, or the public at large, that the continued use of persistent cookies on the remaining sites is justified or warranted.

Need for Treasury Persistent Cookies Approval Process

The CIO's office needs to finalize its process for the approval, or disapproval, of persistent cookies. We found that there was no specific guidance for Treasury and its bureaus for using persistent cookies. Rather, it was the position of the CIO's office that they would review and evaluate bureaus' submissions justifying the use of persistent cookies.

We identified five Treasury web sites that set persistent cookies. Four of the web sites were previously identified in our original audit. One web site was discovered during our follow-up review of Treasury's web site inventory. Of the five web sites included in this review, the Secretary approved the use of cookies for three of Treasury's web sites—a DO web site (www.itips.gov), the Mint site (www.usmint.gov), and a site hosted by the OCC (www.nationalbanknet.gov)--on September 4, 2001. The other two sites did not seek and did not have approval to set persistent cookies—one hosted by the Mint (cccaconline.org) and the other hosted by the Bureau of Engraving and Printing (BEP) (www.bep.treasury.gov/kids/index.cfm). (See Appendix 2, "Persistent Cookies Found At Original Audit Sites," and Appendix 3, "Additional Persistent Cookie Sites Found," for further details.)

Persistent Cookies Set Without Warning Banners

In addition to the above, the OIG found that only one of the five Treasury web sites using persistent cookies, the Information Technology Investment Portfolio System (ITPS) site (www.itips.gov), displays a conspicuous banner warning users that persistent cookies are being used. The other four Treasury sites continued to do so without posting warning banners.

Though there is no warning banner, the OIG discovered that the Mint site (www.usmint.gov) does include a notice regarding the use of cookies within its privacy statement, as does the Mint hosted Citizens Commemorative Coin Advisory Committee's (CCCAC) web site (cccaonline.org). The Mint's privacy statement also includes the following assertion: "We don't use cookies to store individually-identifiable information, or track your actions over time or across Web sites." The CCCAC's privacy statement also makes an assertion similar to the Mint's regarding the use of cookies to store individually identifiable information. OIG also discovered that users were provided the opportunity to join the Mint Coins Online Newsletter. After subscribing to the newsletter, a cookie was set on the user's hard drive when the newsletter was opened. The OIG discussed this issue with management during the audit, and the Mint took immediate action to mitigate this problem.

Recommendations

To ensure the proper use of cookies, the Treasury CIO should immediately:

1. Remove unapproved persistent cookies from the Treasury's web pages or shutdown affected web sites. While reprogramming the web sites to remove persistent cookies, the web sites still in operation should place a warning banner on the home page specifically alerting all users of the current existence of persistent cookies and their planned removal.
2. Require that Treasury components intending to use persistent cookies justify their compelling need for these cookies on their web sites.
3. Identify all web sites that continue to set persistent cookies, and require the submission of bureau requests for the approval to use persistent cookies at these sites.
4. Ensure that web sites hosted by Treasury or its bureaus conform to Treasury's requirements.

Management Response

The CIO Office contacted the bureaus that had been identified as having "persistent cookies." Action was taken by the two organizations in question and "persistent cookies" are no longer used on the websites.

Treasury's Internet/Intranet Program Manager contacted each bureau and office website administrator instructing them to begin immediate use of exit banners for all public websites and all other domain links as well, if such notifications were not already in place. The requirement to use exit banners are to be included in the Treasury Directive TD 81-80, along with completion dates for these actions. Bureaus and offices are to complete the implementation of exit banners for public websites by January 31, 2002. At that time, Treasury's Internet/Intranet Program Manager will canvas the bureaus and offices to ensure the action is complete.

Furthermore, the directive will instruct each bureau and office to implement the use of exit banners to all other domain links including publicly accessible government websites no later than March 31, 2002.

In addition, the directive will include a requirement to update the website inventory. The action is to be completed by January 15, 2002, and the update of the inventory is to be done annually thereafter and forwarded to the Department's Internet/Intranet Program Manager.

OIG Comment:

We concur with management's planned actions and consider the issue resolved pending completion of the stated remedies.

Finding 2

Treasury Needs to Formalize and Enforce Web Policies

In their response to our previous audit, dated February 16, 2001, Treasury estimated that it would formalize and enforce web policies, including the use of privacy statements and site exit banners, within 90 days. In addition, Treasury was to update and maintain a web site inventory. The CIO's office prepared a draft Treasury Directive that addresses these issues and, in response to the OIG request, created a Treasury web site inventory. Pending the approval of the Treasury Directive, the CIO's office provided guidance in memorandum form. Without the formalization of the Treasury policies, the associated enforcement and oversight functions, and a current web site inventory, the CIO cannot ensure that Treasury and its bureaus comply with the standards set by the OMB.

Privacy statements should be placed at the entrance to appropriate web sites to assure the public that their privacy concerns are addressed. To do this, privacy statements should identify what user information is being collected and how this information is being protected. During the audit, the OIG researched privacy statements by re-visiting the original audit sites that did not have privacy statements. Based upon our review, we identified that only one site still did not have a privacy statement.

While reviewing the Treasury web sites, we also found that the placement of privacy policy statements, or links to the statements, varied. For instance, privacy statements and/or links to statements were found at the top, bottom, center, and side columns of the web pages. Some privacy statements were conspicuously presented on the initial screen, while others were "off screen" and could only be found by scrolling down the page. (See Appendix 4, "Privacy Statements," for details.)

The placement of exit banners, prior to or at the point the public exits a Treasury web site via a link within the site, advises visitors that they are exiting a U. S. Government site and will no longer function under or have the assurances made in the Treasury's privacy statement. The OIG, in order to determine the status of exit banner use at Treasury sites, re-visited the original audit web sites. We found that two sites, Customs and OCC, presented an

exit banner; however five other sites lacked exit banners. (See Appendix 5, "Exit Banners," for details.)

In their management response to our original audit, the CIO's office stated that they would maintain a full inventory of Treasury's web sites. However, the OIG found that a formal web inventory had not been created. At our request, the CIO's office created an inventory for our review. In order to assess the completeness of the inventory provided, the OIG compared the inventory to the list of web sites from our prior audit, and also attempted to independently identify additional web sites. We determined that the inventory did not contain sites still in use from the prior audit. Further, we identified the BPD site(www.easysaver.gov) that did not appear on the inventory provided by the CIO's office. As a result, Treasury's inventory remains inaccurate and incomplete. (See Appendix 6, "Comparison of Treasury's Current Web Site Inventory to Original Audit Sites," for further details.)

Without a current and complete web site inventory, Treasury cannot ensure that its web policies and procedures are in place and effective. The CIO's office needs to ensure that "rogue sites" do not exist, and that sites that do appear on the inventory adhere to Treasury's policies and procedures. Treasury and bureau web sites are assets that are open to the public. The web sites need to be managed, controlled, accounted for, and monitored to reduce the inherent risks associated with information that is available to the public.

Recommendations

The Treasury CIO should:

5. Ensure web policies are developed, formalized, and enforced. Policies should provide for site exit banners, privacy statements, web site approval, and administration.
6. Require that all privacy statements, or links to privacy statements, be conspicuously placed on the Treasury and bureau web sites.
7. Ensure that all Treasury and bureau web sites linked to external sites have appropriate exit banners.
8. Create an inventory containing all Treasury web sites, establish policies and procedures to ensure the inventory is current and valid, and require notification prior to the addition and deletion of web sites from the inventory.

Management Response:

The Office of IT Policy and Strategy forwarded a draft directive (TD 81-80) for review and comment process. The new directive will be issued on or about December 31, 2001. The directive will contain guidance that addresses all the issues and policy concerns raised in this report as well as OIG Audit Report 01-044.

OIG Comment:

We concur with management's planned actions and consider the issue resolved pending completion of the stated remedies.

* * * * *

We would like to extend our appreciation to the Treasury CIO's office for the cooperation and courtesies extended to our staff during our review. If you have any questions, please contact me at (202) 927-5771, or a member of your staff may contact Ed Coleman, Deputy Director, Information Technology Audits, at (202) 927-5171. Major contributors to this report are listed in Appendix 8.

/s/

Clifford H. Jennings
Director, Information Technology Audits

The overall objective of this review was to determine whether Treasury offices and bureaus have implemented the recommendations identified in the original audit. The planned actions identified in the management responses were to ensure Treasury offices and bureaus are complying with OMB standards regarding the collection of personally identifiable information.

For purposes of this follow-up review, we met with members of the CIO's office, reviewed documentation, and performed extensive web site research. We reviewed home pages and web sites for the following Treasury offices and bureaus: the Bureau of Alcohol, Tobacco, and Firearms, the Bureau of Engraving and Printing, the Bureau of Public Debt, the United States Customs Service, Financial Management Service, the United States Mint, the Office of Comptroller of the Currency, the Office of Thrift Supervision, and the United States Secret Service. In addition, we randomly linked from the Treasury web site to bureaus and supporting links, and used multiple search engines, with "Treasury" as the search, to validate the Treasury web site inventory.

In our review of the documents provided and our extensive web site research, we attempted to determine whether the CIO's office had taken the corrective actions outlined in their response to OIG-01-044. The planned actions included:

- The CIO working with all parties to obtain the requisite approvals for the use of cookies from the Secretary or his designee.
- Bureaus posting conspicuous warnings on their web sites that persistent cookies were being used and that approval was being sought for their use.
- The CIO's office formalizing and enforcing web policies that included site exit banners and privacy statements.
- Updating and maintaining a Treasury web site inventory.

The report details initial fieldwork completed in July 2001 and some additional follow-up fieldwork completed in September 2001. We conducted our review in accordance with generally accepted government auditing standards.

Appendix 2
 Persistent Cookies Found During Original Audit

ORIGINAL AUDIT FINDINGS			REVIEW FINDINGS		
Bureau/Office	Web Page	Persistent Web Page Cookie	Treasury Secretary's Approval to Use Cookies	Persistent Cookies in Use	Warning Persistent Cookies Are in Use
DO	www.itips.gov	Yes	Yes	Yes	Yes
BEP	www.treas.gov/store/index	Yes	N/A	No	N/A
Customs	www.itds.treas.gov	Yes	N/A	No	N/A
Mint	www.usmint.gov	Yes	Yes	Yes	No*
Mint	cccaconline.org	Yes	No	Yes	No*
OCC	www.banknet.gov ¹	Yes	Yes	Yes	No

*These sites contain statements asserting that cookies are not used to store individually identifiable information.

¹ Both www.banknet.gov and www.nationalbanknet.gov, two site addresses included in our audit, appear to go to the same web site. For the purposes of this audit, we are considering this one web site address.

Appendix 3
 Additional Persistent Cookie Sites Found

SITES FOUND		FINDINGS		
Bureau/Office	Web Page	Treasury Secretary's Approval to Use Cookies	Persistent Cookies In Use	Warning Persistent Cookies Are in Use
BEP	www.bep.treas.gov/kids/index.cfm	No	Yes	No
OCC	www.nationalbanknet.gov ¹	Yes	Yes	No

¹ Both www.nationalbanknet.gov and www.banknet.gov, two site addresses included in our audit, appear to go to the same web site. For the purposes of this audit, we are considering this one web site address.

Appendix 4
Privacy Statements

	Original Audit Sites Without Privacy Statements	Placement of Statement	Site Linked To
	Bureau/Office - Home Web Page		
1	DO	Bottom of page	http://www.treas.gov/privacy.html
	www.fba.gov		
2	DO	Center of page	http://www.treas.gov/privacy.html
	www.fcn.gov		
3	DO	Bottom of page	http://www.treas.gov/privacy.html
	www.fedsources.gov		
4	DO	None	
	osdbu.treas.gov		
5	ATF	N/A (See NOTE)	NOTE: Firewall Error, Service Unavailable to link
	ows.atf.treas.gov:8877		See www.atf.treas.gov (5-6)
6	ATF	N/A (See NOTE)	NOTE: Firewall Error, Service Unavailable to link
	ows.atf.treas.gov:9999		See www.atf.treas.gov (5-6)
(5-6)	ATF	Top of page	
	www.atf.treas.gov		
7	BEP	Bottom of page	http://www.bep.treas.gov/privacy.htm
	bep.treas.gov/store/index		
8	Customs	Bottom of page	http://www.customs.treas.gov/top/disclaim.htm
	www.cebb.customs.treas.gov		
9	FMS	Bottom of page	http://www.emoney.gov/privacy.html
	www.emoney.gov		
10	FMS	On side column	http://63.117.37.125/Privacy.htm
	www.pay.gov		
11	FMS		Not reviewed, not a site
	secure.treas.gov		
12	USSS		NOTE: Firewall Error, Service Unavailable. Also DNS Error
	badcheck.treas.gov		Linked to USSS, see following (12)
(12)*	USSS http://www.ustreas.gov/uss	Bottom of page	http://www.ustreas.gov/uss/privacy/html

Appendix 5
Exit Banners

	Bureau/ Office	Home Web Sites	Linked Site (Non-Government)	Exit Banner
1	DO	www.ustreas.gov	http://fbaseattle.com	No
2	ATF	www.atf.treas.gov	None	N/A
3	BEP	bep.treas.gov	http://www.money.org	No
4	BPD	www.publicdebt.treas.gov	http://www.library.wwii-posters	No
5	Customs	www.customs.treas.gov	Banner in place	Yes
6	FLETC	www.fletc.gov	None	N/A
7	FMS	www.fms.treas.gov	None	N/A
8	Mint	www.usmint.gov	None	N/A
9	OCC	www.occ.treas.gov	Banner in place	Yes
10	OTS	www.ots.treas.gov	http://www.go.com	No
11	USSS	www.treas.gov/uss	http://www.amw.com	No

Of the eleven sites researched, we identified that two sites had exit banners, and five sites did not have exit banners. The four N/A sites did not have non-government links; therefore, no exit banner was required.

Appendix 6
 Comparison of Treasury's Current Web Site Inventory to Original Audit Sites

Treasury's Current Inventory of Public Web Sites		Original Audit Sites			
		No	Yes	Active Sites Missing From Current Inventory	Count
Bureau of Alcohol, Tobacco and Firearms					
1	www.atf.treas.gov		Yes		
2	ows.atf.treas.gov, (8877/9999)		Yes		
Community Development Financial Institution Fund					
3	www.treas.gov/cdfi	No			
Office of the Comptroller of the Currency					
4	www.occ.treas.gov		Yes		
5	nationalbanknet.gov	No			
				www.banknet.gov	1
U.S. Customs Service					
6	www.treas.gov/auctions/customs	No			
7	www.itds.treas.gov		Yes		
8	www.cebb.customs.treas.gov		Yes		
9	www.customs.treas.gov		Yes		
10	www.seaportcommission.gov	No			
11	www.nafta-customs.org	No			
Departmental Offices					
12	www.treas.gov (same as ustreas.gov)		Yes		
13	www.itips.treas.gov		Yes		
14	www.gits-sec.treas.gov		Yes		
15	osdbu.treas.gov		Yes		
16	fcg.gov		Yes		
17	fba.gov		Yes		
18	fedsource.gov		Yes		
Bureau of Engraving and Printing					
19	www.bep.treas.gov (www.moneyfactory.gov/com) [These sites are the same.]		Yes		
				bep.treas.gov/store/index	2
Federal Law Enforcement Training Center					
20	www.fletc.gov		Yes		
Financial Crimes Enforcement Network					
21	www.treas.gov/fincen	No			

Appendix 6
 Comparison of Treasury's Current Web Site Inventory to Original Audit Sites

Treasury's Current Inventory of Public Web Sites (Cont.)		Original Audit Sites (Cont.)			
		No	Yes	Active Sites Missing From Current Inventory	Count
Financial Management Service					
22	www.fms.treas.gov		Yes		
23	fms2.treas.gov (extranet with /PAID, TROR and CMIA)	No			
24	paygov.gov		Yes		
25	emoney.gov		Yes		
26	apps.fms.treas.gov (extranet for GOALS/IAS)	No			
				secure.**.treas.gov	3
				www.iccc.gov	4
Internal Revenue Service					
27	www.irs.gov		N/A		
28	eforms.irs.gov		N/A		
29	www.employers.gov/index.htm		N/A		
30	www.procurement.irs.treas.gov		N/A		
31	www.treas.gov/auctions/irs		N/A		
U.S. Mint					
32	www.usmint.gov		Yes		
33	www.cccaonline.org		Yes		
Bureau of Public Debt					
34	www.publicdebt.treas.gov		Yes		
35	arc.publicdebt.treas.gov		Yes		
36	www.federalbenefits.gov	No			
37	www.cftc.gov	No			
				www.treasurydirect.gov	5
U.S. Secret Service					
38	www.treas.gov/usss	No			
				badcheck.treas.gov	6
Office of Thrift Supervision					
39	www.ots.treas.gov		Yes		
				www.fcqg.gov	7

Appendix 7
Management Comments



ASSISTANT SECRETARY

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

NOV 27 2001

MEMORANDUM FOR CLIFFORD H. JENNINGS
DIRECTOR, INFORMATION TECHNOLOGY AUDITS

FROM: James J. Flyzik *J. Flyzik*
Acting Assistant Secretary for Management and
Chief Information Officer

SUBJECT: Draft Audit Report on Enforcing Website Practices and
Policies

In response to the draft audit report, dated October 18, 2001, I want to provide you with the following information relative to the findings contained in the document.

- **Finding 1: Persistent Cookies Are Established Without Approval or Warning Banners**
- **RESPONSE TO FINDING 1:** Both the Bureau of Engraving and Printing and the U. S. Mint were contacted and asked to provide some clarity concerning the use of “persistent cookies” on the websites BEP for Kids and cccaonline.org, respectively. Both bureaus responded by emailing their replies, and those responses are attached to this memorandum. As a result of actions taken by the two organizations in question, “persistent cookies” are no longer used on either of the websites referenced in the audit report.

As noted, the report found that some websites did not use “exit banners,” and that some websites were not contained in the Department’s current inventory. Treasury’s webmaster has been contacted and requested to notify all bureau and office webmasters of the necessity to implement and use exit banners. In addition, the Department’s webmaster will update the current inventory of websites.

- **Finding 2: Treasury Needs to Formalize and Enforce Web Policies**
- **RESPONSE TO FINDING 2:** The Office of IT Policy and Strategy forwarded a draft directive (TD 81-08) to Steve Haselton to conduct the review and comment process. Comments were due by the close-of-business on November 19, 2001. Any comments, which are received, will be evaluated for validity and content, and included as appropriate. The email containing

Appendix 7 Management Comments

the review guidance is attached to this memorandum. The new directive will be issued on or about December 31, 2001.

When finalized, this directive will contain guidance that addresses all of the issues and policy concerns raised in this report as well as OIG Audit Report 01-044.

If you have any questions concerning these responses, please contact Joe Gude of my staff on (202) 622-1532.

Attachments

Note: Attachments have not been included

Appendix 7
Management Comments



ASSISTANT SECRETARY

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

DEC 14 2001

**MEMORANDUM FOR CLIFFORD H. JENNINGS
DIRECTOR, INFORMATION TECHNOLOGY AUDITS**

FROM: James J. Flyzik *J. Flyzik*
Acting Assistant Secretary for Management and
Chief Information Officer

SUBJECT: Follow-up Response to Finding One

In response to your email message to a member of my staff, I am providing the following target dates for Department-wide implementation of exit banners and the completion of an updated inventory of Treasury's websites.

- **Finding 1: Persistent Cookies Are Established Without Approval or Warning Banners**
- **RESPONSE TO FINDING 1:** As noted, the report found that some websites did not use "exit banners," and that some websites were not contained in the Department's current inventory. Treasury's Internet/Intranet Program Manager contacted each bureau and office website administrator via email instructing them to begin immediate use of exit banners for all public websites and all other domain links as well, if such notifications are not already in place. The requirement to use exit banners will be included in the Treasury Directive 81-08 along with completion dates for these actions. Bureaus and offices must complete the implementation of exit banners for public websites by January 31, 2002. At that time, Treasury's Internet/Intranet Program Manager will canvas the bureaus and offices to ensure the action is complete.

Furthermore, the directive will instruct each bureau and office to implement the use of exit banners to all other domain links including publicly accessible government websites not later than March 31, 2002.

- In addition, the directive will include a requirement to update the website inventory. The action will be completed by January 15, 2002 and the update of the inventory will be done annually thereafter and forwarded to the Department's Internet/Intranet Program Manager.

If you have any questions concerning these responses, please contact Joe Gude of my staff on (202) 622-1532.

Attachment

Note: Attachment is not included

Appendix 8
Major Contributors To This Report

Office of Information Technology Audits

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Ed Coleman, Deputy Director, Office of IT Audits
Charles Intrabartolo, Computer Specialist
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