



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 Citizenship Immigration Services (USCIS) took corrective action to address its prior year IT control deficiencies, issues continued to be identified that impact financial data. Collectively these deficiencies negatively impact the internal controls over 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.

DHS Response

USCIS concurred with the report's observations and remains fully committed to addressing the outstanding issues identified in the report.

IT Management Letter for the USCIS component of the FY 2011 DHS Financial Statement Audit

What We Determined

During fiscal year (FY) 2011, USCIS initiated corrective action plans to address some prior year IT control deficiencies. As a result, improvement was made in the area of effective safeguards over physical access to sensitive facilities and resources. In addition, we continued to identify general IT control deficiencies that could potentially impact USCIS's financial data. The most significant findings from a financial statement audit perspective were related to the Federal Financial Management System and Immigration and Customs Enforcement's (ICE) Active Directory/Exchange configuration and patch management, and deficiencies within the personnel exit clearance process. Collectively, the IT control deficiencies limited USCIS'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 USCIS financial reporting and its operations 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' noncompliance with the requirements of the *Federal Financial Management Improvement Act*.

For Further Information:

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