



### 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 U.S. Customs Border and Protection (CBP) took corrective action to address its prior year IT control deficiencies, issues continued to be identified that impact CBP's financial data. Collectively these deficiencies negatively impact the internal controls over CBP's financial reporting and its operation, and are considered to contribute to a material weakness at the Department level.

### DHS Response

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

## IT Management Letter for the FY 2011 CBP Financial Statement Audit

### What We Determined

During fiscal year (FY) 2011, CBP took corrective action to address prior year IT control weaknesses. For example, CBP made improvements over various system logical access processes and system security settings. However, during FY 2011, we identified new and continuing general IT control weaknesses that could potentially impact CBP's financial data. The most significant weaknesses from a financial statement audit perspective related to controls over access to programs and data. Collectively, the IT control weaknesses limited CBP'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 weaknesses negatively impacted the internal controls over CBP financial reporting and its operation, and we considered them to collectively represent a significant deficiency for CBP under standards established by the American Institute of Certified Public Accountants. The IT findings were combined into a significant deficiency regarding IT for the FY 2011 audit of the CBP consolidated financial statements.

### What We Recommend

That the CBP CIO and CFO work with the DHS CIO and CFO to make improvements to CBP's financial management systems and associated information technology security program.

### For Further Information:

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