

Spotlight

Department of Homeland Security



Office of Inspector General

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Why This Matters

Each year, issues related to information technology (IT) control deficiencies are identified at the component level during the DHS annual financial statement audit. Although Immigration Customs Enforcement (ICE) took corrective action to address its prior year IT control deficiencies, issues continued to be identified that impact ICE's financial data. Collectively these deficiencies negatively impact the internal controls over ICE's 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

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

IT Management Letter for the ICE Component of the FY 2011 DHS Financial Statement Audit

What We Determined

During fiscal year (FY) 2011, ICE took corrective action to address some prior year IT control weaknesses. For example, ICE made improvements over mandatory training for IT security personnel, and Federal Financial Management Systems (FFMS) password configurations. However, during FY 2011, we continued to identify IT general control weaknesses that could potentially impact ICE's financial data. The most significant findings from a financial statement audit perspective were related to the FFMS configuration and patch management, and weaknesses over physical security and security awareness. Collectively, the IT control deficiencies limited ICE'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 ICE financial reporting and its operation 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' non-compliance with the requirements of the *Federal Financial Management Improvement Act*.

For Further Information:

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