



Subcommittee on Audits

Audit Deficiency

Item 3d

January 23, 2024

Item 3d Audit Deficiency

Subject

Macias, Gini & O'Connell, LLP Significant Deficiency Finding

Purpose

Discuss the Significant Finding from Macias, Gini & O'Connell, LLP's Final Report

Next Steps

Implement short- and long-term remediation for staff off-boarding access control

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Background

- External auditor, Macias, Gini & O'Connell LLP (MGO), found a significant deficiency in staff off-boarding access control
- Off-boarding of staff includes removing access to the MWD network, Oracle EBS, MyHR, WINS and MS 0365
- This control was not included in the scope of external audits over the previous five years
- During that time, IT has implemented a new IT Service Management system

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Audit Finding

- MGO sampled eight instances of off-boarding access control for staff that left MWD
- Results included:
 - Four staff records indicated that access was removed
 - Three staff records could not be found for removing network and MyHR access
 - One staff had access to Oracle EBS; however, their network access had been disabled.

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Action and Remediation

- IT immediately verified that the four staff had access removed
- Root cause
 - Record keeping deficiency - workflow in the new IT Service Management system made retrieving the access status difficult
- Short-term remediation
 - Workflow streamlined to ensure better record keeping
 - Weekly off-boarding management reports produced for verification

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Action and Remediation

- Long-term remediation
 - Develop a comprehensive off-boarding automated workflow in the IT Service Management system
 - Will include both IT and HR off-boarding tasks
 - Target date for completion – End of January 2024

