

Various Departments

Findings not Repeated from Prior Years

The Massachusetts Emergency Management Agency (Agency) needed to contact the Office of the Comptroller to amend a GAAP lease reporting deficiency of \$2,184. The Agency made the necessary contact with the Office of the Comptroller to amend the GAAP reporting deficiency. (*Fiscal Year 1998 Report Finding 1*)

1. The Department of Mental Health (Department) did not record computer equipment onto the Commonwealth's central accounting system timely or correctly. The Department's Central Office developed clear policies detailing the responsibilities for both the Central Office and Area Offices. It also amended its internal control plan through referencing the MMARS Fixed Asset Subsystem User Guide so those assets are recorded within seven days of acquisition. (*Fiscal Year 1998 Report Finding 2*)
2. The Office of the Attorney General (Office) did not record telephone switching onto the Commonwealth's central accounting system in a timely manner. The Office's internal control manual was amended to include a section on Fixed Assets and Equipment Inventory and Control including reference to the seven-day rule. (*Fiscal Year 1998 Report Finding 3*)
3. The Department of Food and Agriculture (Department) did not submit its fiscal year 1998 internal control questionnaire certifying that it had an internal control plan in accordance with Chapter 647 of Massachusetts General Laws. The Department submitted its 1999 internal control questionnaire. (*Fiscal Year 1998 Report Finding 4*)
4. The Office of Child Care Services (Office) did not adhere to the Commonwealth's fixed asset requirements or its own internal policies regarding fixed asset management. The Office performed a complete inventory as of May 1999 and updated the inventory in June 1999. Also, all fixed assets valued in excess of \$15,000 have been entered into the MMARS fixed asset subsystem and assets valued at less than \$15,000 have been entered into the Office's inventory system. (*Fiscal Year 1998 Report Finding 7*)
5. The Department of Education (Department) did not have an internal control plan in accordance with Massachusetts General Law, Chapter 647, and State Agencies Internal Control Act of 1989. Although it needs improvement, during fiscal year 1999, the Department developed an internal control plan. (*Fiscal Year 1998 Finding Number 8*)
6. The Massachusetts Maritime Academy (Academy) needed to improve its non-appropriated fund reconciliation procedures. The Academy did improve its reconciliation procedures for its non-appropriated funds and reconciles to the MMARS 110H Report. (*Fiscal Year 1998 Report Finding 9*)
7. The Massachusetts Bay Community College (College) needed to improve its reconciliation procedures for its non-appropriated funds with MMARS. The College does reconcile with the MMARS 110H Report. (*Fiscal Year 1998 Report Finding 10*)
8. Controls over the Electronic Data Interchange (EDI) application needed to be enhanced. The Operational Services Division completed the testing of a more secure server, limited access to the EDI system and revised the business continuity plan to include the EDI system. (*Fiscal Year 1998 Report Finding 12*)
9. The Information Technology Division (Division) needed to continue its efforts to remove all programmers' access to production. The Division has changed its policy to require EAB Bureau

Director approval for update or alter access to production datasets or utilities and a review of security reports was conducted to determine if there has been any inappropriate access. (*Fiscal Year 1998 Report Finding 15*)

10. The Communications Room needed to be included in the Division's disaster recovery plan. Design and planning for the new Network Control Center have been completed and the project is estimated to be completed in the year 2000. Funding for the backup data center is also in process and will cover all communications requirements. (*Fiscal Year 1998 Report Finding 16*)
11. The Division needed to complete its Business Impact Analysis (BIA) to determine its business continuation requirements in emergency circumstances. The BIA was completed and resulted in the publishing of the list of 100 critical applications that must be recovered in the event of a disaster. The Division has contracted with a firm for a hot site recovery environment large enough to support the recovery of all critical applications. (*Fiscal Year 1998 Report Finding 17*)
12. The Division needed to continue its efforts in the assessment and development of the Statewide Security Architecture and Policy and implement it as soon as possible across the Commonwealth. Significant improvements have been made and while the issue is not completely resolved, it is further discussed in the Management Letter. (*Fiscal Year 1998 Report Finding 18*)

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