



FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR

FULTON COUNTY INFORMATION
TECHNOLOGY FOLLOW-UP AUDIT REPORT

June 12, 2018

TABLE OF CONTENTS

	PAGE
Introduction.....	1
Background.....	1
Objective.....	1
Scope.....	1
Methodology.....	2
Findings and Recommendations.....	2
Conclusion	8

Introduction

The Office of the County Auditor conducted a follow-up review of the Fulton County Information Technology (FCIT) Department at the request of Commissioner Emma Darnell. The review was conducted to determine whether findings reported in the prior audits dated December 14, 2014 and March 27, 2015 were adequately addressed.

Background

The mission of the Fulton County Information Technology (FCIT) Department is to provide high-quality, innovative technology solutions enabling Fulton County departments and agencies to efficiently and effectively serve constituents. Services include technical support for information technology infrastructure, applications support and administrative support. FCIT services more than 45 county departments, totaling over 6,000 users in over 200 locations county-wide.

The internal and external environments of Fulton County are rapidly evolving which is critical to the development, implementation, and enhancement of services to the citizens, employees, businesses, and stakeholders of Fulton County. As the largest county in the State of Georgia, it is imperative that there is an overall approach for the selection, use and support of technology and that it aligns with County resources, business needs, and processes. In order to acquire a comprehensive solution to address operational needs, FCIT has employed the use of outside professional services. Covendis is a third-party that manages the outsourcing of contracted staff at negotiated market rates. Covendis also provides On-Demand IT Professional Services for a number of specialized positions. These positions include: Senior Consultant, UNIX/Linux/OVM, Security Executive Advisor, Geo Spatial Analyst, Project Manager, and Network Architecture. According to FCIT, these services are required to ensure that all mission critical systems in the County are available, fully functional, and secure at all times.

Objective

The objectives of the audit were to review and assess the infrastructure, administration and internal controls of the FCIT. Additionally, the audit was conducted to obtain the status of the prior audit findings and assess the scope and deliverables in reference to the professional contracts for the FCIT department.

Scope

The audit period for this review is January 1, 2016 through November 2017.

Methodology

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. To accomplish our objectives, we:

- Reviewed FCIT controls as they currently exist;
- Interviewed and performed walkthroughs with key personnel to gain an understanding of controls and how risks are mitigated in the FCIT environment;
- Identified and reviewed FCIT written policies and procedures, applicable laws, codes, plans and regulations;
- Evaluated departmental organization charts and office structure;
- Assessed various salaries of positions within FCIT;
- Sought to examine the Disaster Recovery plan;
- Reviewed scope and content of contracts with Covendis Technologies;
- Analyzed vendor invoices, payment processing and authorizations required to issue payments.
- Reviewed the IT Assessment and Roadmap prepared by Accenture.

The primary focus of our audit consisted of a review of policies and procedures, a review of contracts to verify the terms of professional services contracts; more specifically, the county contracts with Covendis Technologies and Oracle Licensing and Database Support Service, to determine the status of prior years' audit findings, a review of payroll records for contracted employees and roles for key personnel, and a review of the reorganization process.

Generally Accepted Government Auditing Standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Findings and Recommendations

Finding 1 – Lack of Final Disaster Recovery Plan

The Disaster Recovery Plan (DRP) is an IT-focused plan designed to restore operability of targeted systems, applications, or a computer facility due to a natural or man-made extended interruption of an agency's business services. The DRP should be viewed as documentation of the structured process of planning, restoring and safeguarding the operability of systems, applications and facilities. Elements of an adequate DRP will include:

- Recovery team descriptions;

- A call tree;
- Methods for communicating during a disaster;
- How to deal with a disaster;
- Methods of restoring IT functionality; and
- DRP testing and maintenance

Although we were presented with a draft Disaster Recovery Plan, to date, FCIT has not been able to produce evidence of a final approved written documented plan. During our investigation, we discovered that FCIT failed to finalize their draft DRP and formally approve the plan. The FCIT management presented a draft DRP but failed to have a final written documented and approved DRP that included basic required elements that best practices indicate should be contained within a DRP. The Chief Financial Officer (CFO) acknowledged that FCIT is collaborating with the Emergency Management department in the execution of an organizational-wide disaster recovery plan which will assist in the efforts of documenting the plan. It is important to note that the completed DRP will be a facet of the overall county-wide Continuity of Operations (COOP) initiative that will ensure all departments/divisions are able to continue performance of essential functions under a broad range of circumstances. However, failure to possess a Disaster Recovery Plan, with proper approval, results in the inability to defer to a documented plan in the case of an emergency to resolve any disaster that the County may encounter.

Recommendation

We recommend that FCIT complete and implement the final documented DRP that effectively safeguards the systems, applications and facilities. This plan should be completed as soon as reasonably possible and immediate steps taken to fully implement the approved plan. Additionally, as a result of FCIT not having a DRP, we recommend that the county assesses its overall COOP plan to ensure necessary measures are in place in the event of a disaster.

Finding 2 – Lack of a Full-Recovery Testing

Periodic testing of disaster recovery capabilities is a viable and important element to maintain business continuity for an organization. Based upon the lack of a final, written, approved disaster recovery plan, a full-service recovery test of the County's systems has been delayed contingent upon the completion of the DRP. As a result, Fulton County lacks assurance that full recovery of IT systems is possible and effective. In the event of a disaster, there could be significant delays in recovery of data and systems, which could potentially cause a disruption in providing service to citizens, key stakeholders, and the County's ability to fully conduct business.

Recommendation

We recommend FCIT implements interim procedures, processes and a schedule to fully test and document the results of the testing to report the effectiveness of the recovery of IT systems. This should be done to ensure availability of the systems in the event of a disaster. These procedures, processes and schedules should be made available to all FCIT management and staff. Testing of the DRP should occur annually and be reported to the Board of Commissioners and County Manager regarding its success and/or failure.

Finding 3 – Unintended Contract Utilization

The Covendis Technologies statewide contract was to be utilized to allow the continuance of critical projects, which required specialized skillsets, as the organizational transition was completed. Upon reviewing the contracted positions, we noticed that the department secured the contracted services of executive assistants. More specifically, a total of \$98,600.35 was expended from February 2017 to December, 2017 on executive assistants. The Covendis contract was approved by the Board of Commissioners; however, the executive assistant positions were not reflected on the agenda items provided to the Board for approval. The positions requested in reference to the Covendis contract are reflected below:

- Geographic Information Systems (GIS) Analyst
- Applications Project Manager
- Construction Project Manager
- Business Analyst
- Network Architects
- Unix/Linux Administrator
- Structured Query Language (SQL) Database Administrator
- Oracle Database Administrator
- Graphic Designer

We requested a summary of the contractors' roles and responsibilities and could not find any specialized skills the executive assistants were required to possess. Management informed us that the services of the executive assistants were procured as there were no employees within the department who could generate an Excel spreadsheet, manage the department's budget and phone lines, and schedule meetings. As a result, the FCIT department expended \$98,600.35 for the contracted services of executive assistants versus establishing a permanent position within the department. Not utilizing contracts for their intended purpose can lead to mismanagement.

Recommendation

Management of the FCIT department informed our office that two of the executive assistants were offered full-time permanent positions with the County as of February 21, 2018. In the future, we recommend that the department utilizes the Covendis Technologies contract when a specialized skillset is required that can't be performed by staff. In addition, we recommend that all contracts are utilized for their intended purpose.

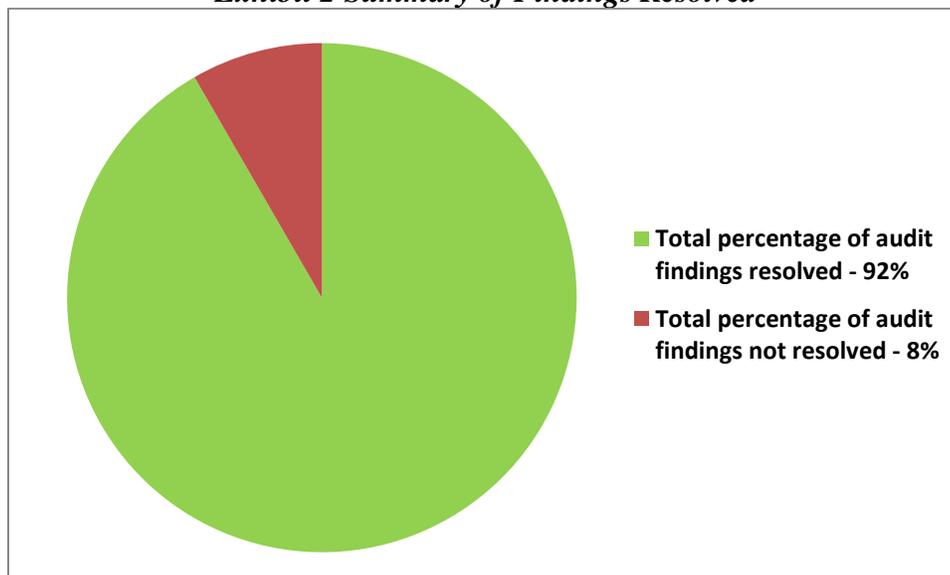
Audit Concerns (s)

Audit Concern 1 – Delayed Resolution of Audit Findings

In the previous FCIT audits, there were a total of seventeen (17) findings in the report dated December 12, 2014, seven (7) findings in the audit report dated March 27, 2015 with one (1) audit concern. The total findings between these two reports were twenty four (24) findings and one (1) audit concern. This audit revealed that there were 22 resolved findings from the prior audits, 2 repeat findings, and the previous audit concern did not rise to the level of an audit finding in this audit.

Although there are audit findings that were resolved and progress has been made, there should be an accelerated effort to resolve any outstanding audit findings and or concerns. *Exhibit 2* depicts the overall status of the resolution of the previous audit findings for the Information Technology department:

Exhibit 2 Summary of Findings Resolved



Recommendation

We recommend that the remaining audit findings be resolved expeditiously in an effort to assist with increased operational effectiveness and efficiency.

Conclusion

Our audit of the FCIT department indicated various internal control weaknesses that should be addressed immediately to ensure our information technology systems are adequately safeguarded. A few of our most critical findings included:

- Lack of a Disaster Recovery Plan;
- Lack of a Full-Recovery Testing and;
- Unintended Contract Utilization

Best practices for IT departments require strong internal controls, regular testing, continuous training, strict and unbiased compliance to procurement regulations and adequate mechanisms designed to protect the overall systems of its respective organization. While FCIT has demonstrated its ability to meet the needs of the organization, improvements and corrective actions are needed in the areas identified in this audit.

We would like to thank FCIT management and staff for their cooperation as we worked to complete this audit. Please provide a written response to this audit within 30 days. You may email your written response to the County Manager and Robbie Bishop-Monroe, Audit Coordinator, in the Office of the County Auditor at Robbie.Bishop-Monroe@fultoncountyga.gov. We would like to thank management and staff for their timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.