



EXECUTIVE SUMMARY

OFFICE OF INFORMATION TECHNOLOGY ELECTRONIC COST ACCOUNTING AND TIMESHEET SYSTEM (eCATS) July 1, 2021 to January 31, 2024

Overall, we found that the Office of Information Technology (OIT) has general and application controls and processes in place in the eCATS to ensure the confidentiality, integrity, and availability of the application and its data. However, we noted areas for improvement in controls related to contingency planning and change management. In addition, we presented an observation related to the data integrity of leave data that may affect leave time payouts at separation. Our audit also disclosed a reportable condition deemed confidential in nature. This condition was communicated in a confidential management letter provided to agency management only.

AUDIT HIGHLIGHTS

- We observed an issue related to the payouts for accrued leave time to employees separating from state service. If an employee separates from state service without finalizing all timesheets, any leave time that was taken in those pay periods remains unaccounted for. This would cause the eCATS leave time balance used to calculate the payout to be overstated, resulting in an overpayment to the employee. We found 18 employees who received a lump-sum vacation leave payout after separating from service while having incomplete timesheets at the time of separation. However, without the completed timesheet there was no way to determine if there was any overpayment. This issue could be exacerbated if any of the active users with outstanding timesheets separate from service without completing them.
- We found that the OIT has not tested the eCATS database backups for restoration. Without this testing, the OIT cannot rely on the media reliability and data integrity, which may impact its ability to successfully restore eCATS in a timely manner if an event were to occur.
- We found that the eCATS change control procedures should be improved, properly documented, and finalized. The current change control policy for the eCATS has not been formally adopted by the OIT. Using the draft policy and state security requirements, we identified criteria that constitute a strong change control process and tested a sample of changes against these criteria to determine the sufficiency of the eCATS change management process. We found that all changes were missing at least one aspect of a strong change control process.

AUDITEE RESPONSE

The OIT generally concurs with our findings and recommendations.

For the complete audit report or to print this Executive Summary, click on the attached files.