

**Performance Audit:
Accounts Receivable**
(Atlanta Fire Rescue Department
and Department of Parks and Recreation)

December 2017

City Auditor's Office
City of Atlanta

File #15.05



CITY OF ATLANTA

City Auditor's Office
Leslie Ward, City Auditor
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December 2017

Performance Audit:

Accounts Receivable

Atlanta Fire Rescue Department and Department of Parks and Recreation

What We Found

The Atlanta Fire Rescue department did not report all bills issued for collections to the chief financial officer, as required by city code. Consequently, not all receivables were recorded on the city's books, increasing the potential for error or fraud. As of September 2015, receivables in the Atlanta Fire & Rescue Department totaled \$137,000, with most more than 90 days past due.

Control weaknesses in the department could affect data accuracy. Two employees were jointly responsible for creating and mailing permits and invoices, collecting payments, and recording payments. Fraud risk was increased because the department accepted cash payments and failed to transfer collections promptly.

While the Department of Parks and Recreation reported bills issued for collections to the chief financial officer, as required by city code, control weaknesses could affect data accuracy. Participants were allowed to attend programs for which they were not enrolled. Because enrollment triggers the billing process, these participants may not have been billed. As of September 2015, receivables in the Department of Parks and Recreation totaled \$334,000, with most more than 90 days past due.

Neither of the billing and collection systems used in the parks and fire departments fully complied with city password policy nor had the departments systematically reviewed user access. Controlling access to records is a key preventive control for ensuring data integrity.

Why We Did This Audit

We undertook this audit because reconciling accounting records to receivables is a key control to detect errors, irregularities, and potential fraud. We became aware of revenue systems outside of the city's Oracle Financial system. We focused on systems in use by the departments of Parks and Recreation and Atlanta Fire Rescue because the departments are responsible for both billing and collecting and we identified risks during preliminary assessments.

What We Recommended

We recommend the Atlanta Fire Rescue Department:

- enter transactions into Oracle or work with AIM to develop a report to provide to finance
- transfer collection of permit fees finance
- separate job functions so that no single individual can issue a permit and adjust an invoice

We recommend the Department of Finance:

- manage collection of fire safety permit revenue

We recommend the Department of Parks and Recreation:

- reconcile attendance with enrollment
- track attendance manually when systems outages occur and enter attendance into the system
- strengthen access controls in ActiveNet

We recommend Atlanta Information Management:

- change password settings in the Fire Safety Permit System to comply with citywide password policy
- review user access periodically, confirming with management that access privileges are appropriate
- establish a process to remove terminated users from the Fire Safety Permit System as they leave city employment

For more information regarding this report, please use the contact link on our website at www.atlaudit.org.

Management Responses to Audit Recommendations

Summary of Management Responses		
Recommendation #1:	Atlanta Fire Rescue should enter transactions into Oracle or work with AIM to develop a report for Finance.	
Response & Proposed Action:	AFR is working with AIM and a consultant to address automation, records management, and fiscal reporting.	Agree
Timeframe:	March 31, 2018	
Recommendation #2:	Atlanta Fire Rescue should stop accepting payments for permits and transfer this function to Finance.	
Response & Proposed Action:	AFR is working with AIM and a consultant to implement accounts receivable processes based on those used by Finance.	Agree
Timeframe:	March 31, 2018	
Recommendation #3:	Atlanta Fire Rescue should separate the functions of issuing a permit and adjusting the invoice.	
Response & Proposed Action:	AFR has discontinued inspectors' collection of revenue, requires more timely submission and posting of revenue, and is working with AIM to improve software security and controls over user access.	Agree
Timeframe:	March 31, 2018	
Recommendation #4:	Parks and Recreation should reconcile attendance with rosters.	
Response & Proposed Action:	A Recreation Program Supervisor (RPS) will conduct a monthly review of a sample of weekly Rosters against attendance records in an effort to ensure all children that are participating in a program are correctly recorded and billed. In addition, the department's Management Services Office (MSO) will conduct an independent review on a quarterly basis of a sample of weekly rosters.	Agree
Timeframe:	End of February 2016.	
Recommendation #5:	Parks and Recreation should track attendance manually when system outages occur.	
Response & Proposed Action:	The department will track attendance manually when the system outages occur using a physical sign-in sheet, and enter any attendance information if the system is restored the same day.	Agree
Timeframe:	End of January 2016.	
Recommendation #6:	Parks and Recreation should strengthen password settings to compensate for system limitations.	
Response & Proposed Action:	System Administrators have decreased password failed tries from 5 to 3. System Users will also be required to change passwords every 60 days as opposed to 90 days.	Agree
Timeframe:	Completed.	
Recommendation #7:	Parks and Recreation should remove known terminated users and develop a process to continue doing so going forward.	

Response & Proposed Action:	Terminated users who were identified have already been removed. The System Administrator will periodically reconcile between list of current employees and active system users to remove any individuals that may have been missed by the current control method (See Comments).	Agree
Timeframe:	End of January 2016.	
Recommendation #8:	Parks and Recreation should periodically review user access and roles to ensure that system permissions are appropriate.	
Response & Proposed Action:	The department will conduct reviews of user access and roles on a periodic basis to ensure appropriate users have proper access and roles.	Agree
Timeframe:	End of February 2016.	
Recommendation #9:	Finance should take over the collection of fire safety permit revenue.	
Response & Proposed Action:	Atlanta Fire & Rescue and DOF-Revenue have been working collaboratively since the 1st quarter of 2016 to implement a cashiering module through Infor (Hansen) to grant access to the Department of Finance to accept and post permit payments directly to the new Hansen cashiering module, which will interface with Oracle.	Agree
Timeframe:	End of December 2017	
Recommendation #10:	AIM should ensure that password settings in the Fire Safety Permit System comply with the citywide password policy.	
Response & Proposed Action:	Password parameters for the Fire Safety Permit System were modified to satisfy complexity and password reuse prior to December 11th, 2015. The same is reviewed biannually to verify compliance.	Agree
Timeframe:	December 2015	
Recommendation #11:	AIM should periodically review the Fire Safety Permit System to ensure appropriate access privileges and to remove terminated users.	
Response & Proposed Action:	As of Q3 2016, application administrator reviews current accounts against the biweekly termination list originated from Oracle. Starting Q2 FY17 biannual and quarterly reviews will be conducted for the Fire Safety Permit System to confirm assigned users are currently employed and are assigned access commensurate with their duties. Password configuration will also be checked for compliance.	Agree
Timeframe:	Q3 2016	



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AUDIT COMMITTEE

Marion Cameron, CPA, Chair

Cheryl Allen, PhD, CPA

Daniel Ebersole

December 7, 2017

Honorable Mayor and Members of the City Council:

We undertook this audit of receivables in the departments of Atlanta Fire Rescue and Parks and Recreation because the departments were both billing and collecting fees using revenue systems that are not interfaced with the city's Oracle financial system. Reconciling accounting records to receivables is a key control to detect errors, irregularities, and potential fraud. We completed fieldwork on this audit in late 2015, but failed to release the report due to staff turnover and lack of coordination in soliciting department responses to recommendations. We are releasing it now to facilitate tracking recommendations. The Department of Parks and Recreation and AIM have implemented all recommendations addressed to them; Atlanta Fire Rescue and the Department of Finance are on track to complete implementation of recommendations in early 2018.

The Audit Committee has reviewed this report and is releasing it in accordance with Article 2, Chapter 6 of the City Charter. We appreciate the courtesy and cooperation of city staff throughout the audit. The team for this project was Michael Schroth and Christopher Armstead.

for

Leslie Ward
City Auditor

Marion Cameron, CPA
Audit Committee Chair

Accounts Receivable

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Introduction

We undertook this audit to examine accounts receivable as part of our 2015 audit plan. Based on our initial review, we decided to focus on billings and collections in the Department of Parks and Recreation and the Atlanta Fire & Rescue Department. These departments have billing and collection processes and systems outside of Oracle, the city's main financial system. The manual processes associated with these outside systems create a potential for inaccuracies in account receivables reporting and revenue collection. The financial statement auditor conducts limited testing around accounts receivable in these systems.

Background

Accounts receivable represent money owed by entities or individuals to the city for the sale of products or services on credit. Accounts receivable are usually due within a relatively short period. At the close of fiscal year 2015, the city's general fund had an accounts receivable balance of \$26.3 million.

Under city code, all bills for the collection of the city's revenue shall be made out by the head of the department in which they originate. Money submitted to the Department of Finance by various departments shall be accompanied by a cash report. For city departments that collect their own revenue, city code requires that *"[t]he head of the department issuing a bill for collections shall on the same day report the fact to the chief financial officer with the number, name and amount of the bill."*

We identified 12 systems that city departments use to generate invoices and process payments, including Oracle, the city's financial management system. While Oracle interfaces with large applications such as PropWorks and EnQuesta, four of the revenue systems are not interfaced with Oracle and have not previously been audited (see Exhibit 1). These systems are used by the following departments:

- The Mayor's Office of Entertainment/Film uses Film App to process permits and track requirements for film productions within the city.

- The Department of Parks and Recreation uses ActiveNet recreation management software to manage various aspects of operations from facility and program management to point-of-sales.
- The Department of Procurement uses a combination of Microsoft programs to create invoices for individuals seeking copies of procurement documents.
- The Atlanta Fire Rescue Department uses Fire Safety Permit System to create permits and issue invoices for fire inspections.

Exhibit 1 Selected Invoice Billing Systems for Review

Department	Invoice Billing System	Approximate Annual Revenue	Department Responsible for Collecting?	Issues Credit?
Office Of Entertainment/Film	Film App	\$630,000	No	No
Department of Parks and Recreation	ActiveNet	\$2,600,000	Yes	Yes
Department of Procurement	Microsoft Program e.g., Word, Excel	\$80,000	No	No
Atlanta Fire Rescue	Fire Safety Permit System	\$800,000	Yes	No

Source: City Auditor's staff review and interviews with departments

We focused this audit on the Department of Parks and Recreation and the Atlanta Fire & Rescue Department because the departments are responsible for billing and collecting, and we identified risks during preliminary assessments. The Department of Parks and Recreation provides recreational programs and services. The department bills individuals who register for programs. Individuals can pay online with a credit card or at recreation centers with a credit card, check, or money order. The Atlanta Fire Rescue Department charges organizations to conduct inspections required for fire safety permits. Organizations pay department staff with cash or check.

Audit Objectives

This report addresses the following objectives:

- Are the Parks and Recreation and Atlanta Fire & Rescue departments complying with the city code requirement to report billings and collections to the Department of Finance?
- Do the departments have controls in place to ensure billings and collections are accurate and complete?

Scope and Methodology

We reviewed Department of Parks and Recreation's ActiveNet system as of September 21, 2015, and the Atlanta Fire & Rescue Department's Fire Safety Permit System for fiscal year 2015.

We conducted this audit in accordance with generally accepted government auditing standards. Our audit methods included:

- Reviewing city code provisions related to billing and collecting
- Interviewing management and line personnel to understand standard operating procedures and departmental practices for billing and collecting
- Reviewing Oracle accounts receivable transactions to identify the departments that created them
- Interviewing Office of Revenue personnel and reviewing the AIM application portfolio to identify revenue systems and determine whether they were interfaced with Oracle
- Reviewing work processes related to the revenue systems that are not interfaced with Oracle
- Reviewing the Fire Safety Permit System and the ActiveNet system for compliance with AIM password and user access policy
- Reconciling enrollment and attendance lists for a random sample of three days from calendar year 2015 for programs at the Department of Parks and Recreation
- Creating and analyzing aggregated aging reports for ActiveNet
- Creating and analyzing an aging report for the invoices issued in fiscal year 2015 from the Fire Safety Permit System

Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, 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 Analysis

Departments Should Strengthen Controls Over Accounts Receivable

The Atlanta Fire Rescue department does not report all bills issued for collections to the chief financial officer, as required by city code. Consequently, not all receivables are recorded on the city's books, increasing the potential for error or fraud. As of September 2015, receivables in The Atlanta Fire & Rescue department totaled \$137,000, with most more than 90 days past due. We also identified control weaknesses in the department that could affect data accuracy.

While the Department of Parks and Recreation does report bills issued for collections to the chief financial officer, we identified control weaknesses in the department that could affect data accuracy. As of September 2015, receivables in the Department of Parks and Recreation totaled \$334,000, with most more than 90 days past due.

The Atlanta Fire Rescue Department Should Comply with City Code Reporting Requirements and Strengthen Controls Over Billings and Collections

Atlanta Fire Rescue does not report receivables to the Department of Finance, as required by city code. As of August 28, 2015, the department's outstanding amounts for fire permit invoices issued in fiscal year 2015 totaled approximately \$137,000, representing about 17% of the total amount invoiced. This amount could be understated because lack of appropriate segregation of duties could allow undetected error or fraud. Two department employees are jointly responsible for creating and mailing permits and invoices, collecting payments, and recording payments. Fraud risk is increased because the department accepts cash payments and fails to transfer collections promptly.

We also found that the Fire Safety Permit System's password settings do not fully comply with city policy and that the department had no systematic review for user access or terminated employees. Controlling access to records is a key preventive control for ensuring data integrity.

Atlanta Fire & Rescue does not report receivables to the Department of Finance, as required by code. Section 2-962 of the city code requires departments to report to the chief financial officer all bills issued for collection on the day of issuance. The Atlanta Fire Rescue Department issues invoices for fire permits once organizations pass a fire safety inspection. The department periodically reports revenue collected and transfers funds to the Office of Revenue, but does not report the total amount of invoices issued. Of the \$800,000 billed for fire permits in fiscal year 2015, \$137,195 (17%) was uncollected as of August 28, 2015. Most of the outstanding amount was more than 180 days past due (see Exhibit 2).

Exhibit 2 Age of Outstanding Fiscal Year 2015 Fire Permit Invoices

	Days				Total
	60 to 90	91 to 120	121 to 180	Over 180	
Count	68	41	108	236	453
Value	\$20,452	\$11,362	\$29,063	\$76,319	\$137,195
Percentage	14.9%	8.3%	21.2%	55.6%	

Source: City Auditor's Staff analysis and Fire Safety Permit System

The Fire Safety Permit System does not currently provide the ability for users to generate a transaction-level report of permits and bills issued. In order to comply with city code reporting requirements, we recommend that the Atlanta Fire & Rescue Department enter transactions into Oracle or work with AIM to develop a report to provide to finance.

Incompatible duties allow potential errors or fraud to go undetected. Two staff members in Atlanta Fire Rescue share the incompatible duties of creating and mailing permits and invoices, collecting payments, and recording payments. No one individual should be responsible for all aspects of a transaction, in this case billing, collecting, and recording, because fraud or error could occur and remain undetected. Further, the department accepts cash payments, which increases the risk of fraud.

We recommend that Atlanta Fire Rescue stop accepting payments for permits. The Department of Finance should be responsible for collecting permit revenue. Atlanta Fire and Rescue should further separate the permitting and invoicing functions so that no single individual controls custody of assets, record keeping, authorization, and reconciliation.

AIM can strengthen system controls. Our review of the password settings indicated that not all comply with the citywide password policy. We also identified four active users who were terminated employees and six users whose job responsibilities did not appear to require system access. Strong passwords and periodic review of user access help to ensure the integrity of system data.

We recommend that the Atlanta Information Management Department change the password settings in the Fire Safety Permit System to comply with its citywide password policy. We also recommend that AIM periodically review user access, confirming with management that access privileges are appropriate. We recommend that AIM establish a process to remove terminated users from the Fire Safety Permit System as they leave city employment.

Parks and Recreation Should Strengthen Controls Over Accounts Receivable

The Department of Parks and Recreation reports receivables to the Department of Finance, as required by city code. As of September 2015, the department's outstanding receivables totaled approximately \$334,000, representing about 13% of average annual revenue. This amount could be understated because participants are allowed to attend programs for which they are not enrolled. Because enrollment triggers the billing process, these participants may not be billed. Our comparison of attendance and enrollment lists for eight programs across all recreational facilities on three randomly selected days found one facility lacked attendance lists for the summer program on our selected date. When attendance lists were available, 2% of program participants had not enrolled.

We also found that the ActiveNet system's password settings do not fully comply with AIM policy and that the department had no systematic review for user access or terminated employees. Controlling access to records is a key preventive control for ensuring data integrity.

Weakness in billing controls could allow parks receivables to be understated. According to department staff, it is possible for participants to attend programs such as summer camps and afterschool programs without enrolling. Program enrollment triggers the department's billing process, so allowing attendance without enrollment could mean that the participants aren't billed for the program. The department offers programs for reduced or waived

fees for eligible participants, but the amount should still be billed and waived fees recorded and tracked.

We randomly selected three days between January 1 and August 31, 2015, and compared enrollment lists to attendance lists for all programs operating on those days. Of the 2,869 program participants, 66 (2.3%) attended without enrollment. Staff at two of the 21 facilities failed to track attendance for a program on a day that we sampled. Department staff said that occasional internet outages affect records at some facilities because attendance is recorded in an online application.

We recommend that the Department of Parks and Recreation regularly reconcile attendance with enrollment lists to ensure all participants are billed. Additionally, we recommend the department manually track attendance when systems outages occur and enter attendance into the system.

The Department of Parks and Recreation reports receivables to the Department of Finance, as required by code. Section 2-962 of the city code requires departments to report to the chief financial officer all bills issued for collection on the day of issuance. Parks submits daily receipts to the finance department, which includes accounts receivable. According to parks staff, managers are expected to generate bi-weekly receivables aging reports for their programs to follow-up on outstanding payments. The parks department does not generate a department-wide receivables report on a regular basis.

As of September 21, 2015, the department's accounts receivables totaled \$333,580, about 13% of annual revenue. Over two-thirds of the receivables were more than 90 days past due (see Exhibit 3). About 20% of the outstanding balance was due from the Georgia Department of Family & Children Services' CAPS program.

Exhibit 3 ActiveNet Accounts Receivable Aging

	Credit on Account	Current	Days				Total	Balance
			0 to 30	31 to 60	61 to 90	Over 90		
Daycare	-\$4,075	\$23,079	\$13,935	\$11,781	\$11,254	\$142,991	\$203,041	\$198,966
Facilities	-\$176	\$27,908	\$8,326	\$2,069	\$1,928	\$30,035	\$70,266	\$70,090
Memberships	-\$35	\$536	\$629	\$442	\$259	\$13,926	\$15,791	\$15,756
Other	-\$10	\$0	\$0	\$0	\$0	\$384	\$384	\$374
POS	-\$20	\$0	\$126	\$6	\$6	\$1,291	\$1,429	\$1,409
Registration	-\$128	\$1,420	\$2,245	\$1,013	\$647	\$37,345	\$42,669	\$42,541
Total	-\$4,444	\$52,942	\$25,261	\$15,312	\$14,093	\$225,971	\$333,580	\$329,135
Percentage		15.9%	7.6%	4.6%	4.2%	67.7%		

Source: Department of Parks and Recreation ActiveNet system as of September 21, 2015

Parks can strengthen system controls. The department, rather than the Atlanta Information Management department, manages the ActiveNet system. Our review of the password settings found that not all comply with AIM’s citywide password policy due to limitations within ActiveNet. We also identified 10 active user accounts belonging to terminated employees. Department staff acknowledged that they do not routinely review system access and user roles to ensure that terminated users are removed promptly and users have only the access needed to do their jobs. Strong passwords and periodic review of user access help to ensure the integrity of system data.

The department has not required its third-party vendor for ActiveNet to provide a Service Organization Controls (SOC) report. SOC Reports, performed by an independent external auditor, examine controls at a service organization related to one or more of the following objectives: financial reporting, security, availability, processing integrity, confidentiality, and privacy. Requiring a SOC report would give parks assurance that the vendor met required control objectives.

We recommend that the Department of Parks and Recreation increase the strength of other password settings to compensate for system limitations. We recommend that the department remove identified terminated users and develop a process to remove terminated users. We also recommend that the department periodically review user access and roles to ensure that permissions within the system are consistent with job duties.

Recommendations

We recommend the Atlanta Fire Rescue Department:

1. Enter transactions into Oracle or work with AIM to develop a report to provide to finance.
2. Stop accepting payments for permits. Transferring this function to Finance would separate the custody of assets from the authorization and record keeping functions.
3. Further separate the permitting and invoicing functions so that no single individual may issue a permit and adjust an invoice.

We recommend the Department of Parks and Recreation:

4. Reconcile attendance with enrollment lists regularly to ensure all participants are billed.
5. Track attendance manually when systems outages occur and enter attendance into the system.
6. Increase the strength of other password settings to compensate for system limitations.
7. Remove identified terminated users and develop a process to remove terminated users.
8. Review user access and roles periodically to ensure that permissions within the system are consistent with job duties.

We recommend the Department of Finance:

9. Manage the collection of fire safety permit revenue.

We recommend Atlanta Information Management:

10. Change the password settings in the Fire Safety Permit System to comply with its citywide password policy.
11. Review user access periodically, confirming with management that access privileges are appropriate, and remove terminated users from the Fire Safety Permit System as they leave city employment.

Appendix

Management Review and Response to Audit Recommendations

Report # 15.05	Accounts Receivable (Atlanta Fire Rescue and Parks and Recreation)		Date: MAY 2017
Recommendation Responses – Atlanta Fire Rescue			
Rec. #1	We recommend that Atlanta Fire Rescue enter transactions into Oracle or work with AIM to develop a report to provide to Finance.	Agree	
<p><u>Proposed Action:</u> AFR is working with AIM and a consultant to address automation, records management, and fiscal reporting.</p> <p><u>Implementation Timeframe:</u> March 31, 2018</p> <p><u>Comments:</u></p> <p><u>Responsible Person:</u> Ingrid Dixon</p>			
Rec. #2	We recommend that Atlanta Fire Rescue stop accepting payments for permits and transfer this function to Finance, in order to separate the custody of assets from authorization and recordkeeping functions.	Agree	
<p><u>Proposed Action:</u> AFR is working with Finance and AIM to implement accounts receivable processes based on those used by Finance.</p> <p><u>Implementation Timeframe:</u> March 31, 2018</p> <p><u>Comments:</u></p> <p><u>Responsible Person:</u> Ingrid Dixon</p>			
Rec. #3	Atlanta Fire Rescue should separate permitting and invoicing functions so that no individual may both issue a permit and adjust an invoice	Agree	
<p><u>Proposed Action:</u> AFR has discontinued inspectors' collection of revenue, requires more timely submission and posting of revenue, and is working with AIM to improve software security and controls over user access.</p> <p><u>Implementation Timeframe:</u> March 31, 2018</p> <p><u>Comments:</u></p> <p><u>Responsible Person:</u> Ingrid Dixon</p>			

Rec. # 4	Parks and Recreation should reconcile attendance with enrollment regularly to ensure all participants are billed.	Agree
<p><u>Proposed Action:</u> Create a process whereby a Recreation Program Supervisor (RPS) will conduct a monthly review of a sample of weekly Rosters against attendance records in an effort to ensure all children that are participating in a program are correctly recorded and billed. In addition, the department's Management Services Office (MSO) will conduct an independent review on a quarterly basis of a sample of weekly rosters. These added practices will help to strengthen the controls in the current process (Please see comments). Any variance(s) should be used as an opportunity to work with staff members to improve the overall practice.</p> <p><u>Implementation Timeframe:</u> End of February 2016.</p> <p><u>Comments:</u> In the current system, the center staff uses the system generated attendance sheet to determine who is and who is not enrolled. If a child needs to be "penciled in" on a sign-in sheet because they were not enrolled in that particular week, staff then goes back into the system and enrolls the child so that the appropriate receivables are created. This creates retroactive billing for the week in question.</p> <p><u>Responsible Person:</u> Lucas Causey, Lauren James, and Recreation Program Supervisors.</p>		
Rec. # 5	Parks and Recreation should track attendance manually when systems outages occur and enter attendance into the system.	Agree
<p><u>Proposed Action:</u> The department will track attendance manually when the system outages occur using a physical sign-in sheet, and enter any attendance information if the system is restored the same day.</p> <p><u>Implementation Timeframe:</u> End of January 2016.</p> <p><u>Comments:</u> Individual sites always track attendance manually through sign-in sheets generated by ActiveNet. This process already parallels the entry of attendance into the system. However, it is only possible to enter Afterschool and Camp attendance the "same day". For example, one cannot put Monday's attendance in on a Tuesday, meaning the attendance metric is a time sensitive "Membership Scan" process, which must be completed the same day. The time stamp is hard coded. A manager may, in the case of a localized internet outage rather than a system outage, contact their supervisor in order to have the attendance entered into the system from a remote location.</p> <p><u>Responsible Person:</u> Lucas Causey, Lauren James, and Recreation Program Supervisors.</p>		
Rec. # 6	Parks and Recreation should increase the strength of other password settings to compensate for system limitations.	Agree
<p><u>Proposed Action:</u> System Administrators have decreased password failed tries from 5 to 3. System Users will also be required to change passwords every 60 days as opposed to 90 days.</p> <p><u>Implementation Timeframe:</u> Completed.</p> <p><u>Comments:</u> This strengthening of password settings will compensate for other system limitations regarding stronger passwords.</p> <p><u>Responsible Person:</u> Lucas Causey.</p>		

Rec. # 7	Parks and Recreation should remove identified terminated users and develop a process to periodically remove terminated users.	Agree
<p><u>Proposed Action:</u> Terminated users who were identified have already been removed. The System Administrator will periodically reconcile between list of current employees and active system users to remove any individuals that may have been missed by the current control method (See Comments).</p> <p><u>Implementation Timeframe:</u> End of January 2016.</p> <p><u>Comments:</u> DPR supervisors are expected to communicate with System Administrators regarding any employee who is on leave or terminated so that their profile can be disabled.</p> <p><u>Responsible Person:</u> Lucas Causey.</p>		
Rec. # 8	Parks and Recreation should review user access and roles periodically to ensure that permissions within the system are consistent with job duties.	Agree
<p><u>Proposed Action:</u> The department will conduct reviews of user access and roles on a periodic basis to ensure appropriate users have proper access and roles.</p> <p><u>Implementation Timeframe:</u> End of February 2016.</p> <p><u>Comments:</u> The system administrator(s) will not only review user access and roles but also work with the Office of Recreation to ensure all staff members obtain the most appropriate system rights and credentials.</p> <p><u>Responsible Person:</u> Lucas Causey.</p>		
Recommendation Response – Department of Finance		
Rec. #9	We recommend the Department of Finance manage the collection of fire safety permit revenue.	Agree
<p><u>Proposed Action:</u> The Department of Finance agrees with the recommendation that we should be responsible for collecting permit revenue on behalf of Atlanta Fire & Rescue. Atlanta Fire & Rescue and DOF-Revenue have been working collaboratively since the 1st quarter of 2016 to implement a cashiering module through Infor (Hansen) to grant access to the Department of Finance to accept and post permit payments directly to the new Hansen cashiering module, which will interface with Oracle. The cashiering module will allow Atlanta Fire & Rescue to stop accepting payments for permits and transition this responsibility to the Department of Finance. We expect full implementation to occur by end of December 2016.</p> <p><u>Implementation Timeframe:</u> End of December 2017</p> <p><u>Responsible Person:</u> Office of Revenue</p>		

Recommendation Responses – Chief Information Officer

Rec. #10	We recommend that the Atlanta Information Management Department change the password settings in the Fire Safety Permit System to comply with its citywide password policy.	Agree
<p><u>Proposed Action:</u> AIM will work with the application owner to ensure the Fire Safety Permit System is in compliance by adjusting the complexity and password reuse to meet policy requirements by December 31st 2015. The application will be included in the existing biannual user access review which includes a review of the password configuration.</p> <p><u>Implementation Timeframe:</u> Q3 2016</p> <p><u>Comments:</u> Password parameters for the Fire Safety Permit System were modified to satisfy complexity and password reuse prior to December 11th, 2015. The same is reviewed biannually to verify compliance.</p> <p><u>Responsible Person:</u> DCIO Ben Graham</p>		
Rec. #11	We recommend that AIM periodically review user access, confirming with management that access privileges are appropriate. We recommend that AIM establish a process to remove terminated users from the Fire Safety Permit System as they leave city employment.	Agree
<p><u>Proposed Action:</u> AIM will ensure that the Fire Safety Permit System undergoes a biannual user access review to confirm active users are currently City employees and the same users' privileges are appropriate for their current user roles. Application administrators would receive the biweekly termination list originating from ERP to facilitate timely removal of terminated and retired employees.</p> <p><u>Implementation Timeframe:</u> Q3 2016</p> <p><u>Comments:</u> As of Q3 2016, application administrator reviews current accounts against the biweekly termination list originated from Oracle. Starting Q2 FY17 biannual and quarterly reviews will be conducted for the Fire Safety Permit System to confirm assigned users are currently employed and are assigned access commensurate with their duties. Password configuration will also be checked for compliance.</p> <p><u>Responsible Person:</u> DCIO Ben Graham</p>		