



CITY OF ATLANTA

City Auditor's Office
Leslie Ward, City Auditor
404.330.6452

December 2009

Why We Did This Audit

We undertook this audit because the city's financial auditor noted control deficiencies related to watershed management's customer information system in the management letters accompanying the city's fiscal year 2007 and 2008 audited financial statements. We also wanted to follow up on the extent to which the new system addresses billing and collections problems we noted in previous audits.

What We Recommended

To achieve the intended benefits of the enQuesta system, the Commissioner of Watershed Management should:

- Determine why some system requirements were not implemented and whether the vendor can be held accountable.
- Document business reasons for choosing not to implement some requirements.
- Develop in-house expertise on the extraction and analysis of data from the enQuesta application.

To strengthen controls intended to protect sensitive data, the Commissioner of Watershed Management should:

- Develop departmental or city expertise in system security and IT governance.
- Ensure that watershed staff reviews all user accounts and enforce the established password policies.
- Ensure that watershed staff review all user accounts to remove IDs belonging to terminated users and unneeded generic IDs
- Enforce system settings to limit remote logon using the root account.
- Establish a policy that governs the periodic review and recertification of users, and removal of terminated users.
- Establish a policy that limits and monitors vendor access to production.
- Establish a formal change control policy that governs watershed management's responsibilities.

For more information regarding this report, contact Damien Berahzer at 404-330-6806 or dberahzer@atlantaga.gov.

Performance Audit:

Department of Watershed Management Customer Information System

What We Found

EnQuesta provides most of the features watershed management specified in its implementation contract. We tested a judgmental sample of 97 requirements; 90 requirements were met and 7 requirements were not implemented. The system does not produce some financial information. While the commissioner agreed with our previous audit recommendation to calculate and report current collection rate once the new system was implemented, the system as configured does not generate a current collection rate. The department has not yet used some of the features it specified that could improve customer service.

System aging reports could overstate the extent of delinquencies. While collections staff told us the aging reports classify delinquent accounts by the number of days late, the reports actually calculate the number of days since the date the bill was issued. Thus an account is considered 30 days delinquent when the bill is unpaid 13 days after it is due. The aging report also classifies penalties as 90 days past due regardless of when the penalty amount posted to the account.

Key system settings failed to enforce watershed management's security policy, allowing users to set passwords that were shorter than required and for some users to keep the same passwords indefinitely. Some unsecured system protocols and several users can access enQuesta through the operating system's root account, creating a situation where watershed management cannot determine who is performing privileged functions. Several former employees retained system access, and the department allows system access through generic accounts not assigned to an individual. Finally, the department has not established a formal change control policy for the enQuesta application and over relies on its contractor for system security and change management.