Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIV E

<p style="color:red; text-align:center">**Final**</p>

April 16, 2025

Mr. William E. Jones, Chief Information Officer
Department of Innovation & Technology
Bobby Burgess Building
3630 Camp Circle, Suite 301
Georgia, 30032

RE: 2nd Follow-up Report on Audit of Oracle ITGC - DoIT-Audit Report No. IA-2023-0176-IT

Dear Mr. Jones:

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section 10A – Independent Internal Audit (I), the Office of Independent Internal Audit has completed a follow-up of the audit noted above. I have attached the Office of Independent Internal Audit's report on the status of management actions to address the findings contained in the referenced audit report. The conclusions in this follow-up report are limited to the status of the implementation and not the effectiveness of the action plans, which may be assessed in a future audit.

Status of Audit Findings

Based on our review of management responses to the findings, we concluded that all of the recommendations are CLOSED due to the migration to a new system (CV360). We will initiate a post implementation review of the new system (CV360) later this year to assess its effectiveness in addressing the issues identified in the old system and ensure that it meets the current operational needs.

Below is a summary of the status of management action plans that were previously open or partially closed.

Finding No.	Report Finding	Status of Management Action Plans as of April 2024	Status of Management Action Plans as of April 2025
1	Unauthorized Oracle Application Access by Newly Hired And Transferred Employees.	Closed.	
2	Untimely Deactivation of Terminated Employee Access on The Oracle Application	Closed.	
3	Untimely Deactivation of Former Employees 'Access to The Oracle Operating System.	Closed.	
4	**The Password Procedures for Oracle Application Do Not Comply with DoIT Password Security Policy**	Open	**Closed.**

5	The Oracle Database User Authentication Procedure Does Not Comply with The DoIT Password Policy.	Closed.	
6	Oracle Application User Access Review Procedures Need Improvement	Closed.	
7	**Superuser And Privileged Roles' Assignments Process Needs Improvement**	Partially Complete	**Closed.**
8	Untimely Review and Deactivation of Dormant Oracle Database User Accounts	Closed.	
9	**Oracle Sensitive Changes in Accountability and Audit Logs' Use Need Improvements**	Partially Complete	**Closed.**
10	**Backup And Restoration Process Collaboration with Business Units Needs Improvement**	Open	**Closed.**

Please contact me if you require additional information.

Sincerely,

Lavois Campbell

Lavois Campbell, CIA, CFE, CISA, CGA

Chief Audit Executive

Cc: Lorraine Cochran-Johnson, Chief Executive Officer
Robert Patrick, Board of Commissioners District 1
Michelle Long Spears, Board of Commissioners District 2
Nicole Massiah, Board of Commissioners District 3
Chakira Johnson, Board of Commissioners District 4
Mereda Davis Johnson, Board of Commissioners District 5
Ted Terry, Board of Commissioners Super District 6
LaDena Bolton, Board of Commissioners Super District 7
Tanja Christine Boyd-Witherspoon, Chairperson, Audit Oversight Committee
Adrienne T. McMillion, Vice -Chairperson, Audit Oversight Committee
Lisa Earls, Chairperson pro-tem, Audit Oversight Committee
Gloria G. Gray, Audit Oversight Committee
Harold Smith, Audit Oversight Committee
Dr. G. Leah Davis, CEO's Chief of Staff
Zachary L. Williams, Chief Operating Officer/ Executive Assistant
Felecia Green, Deputy CIO, Department of Innovation & Technology

Dekalb County Government		
Office of Independent Internal Audit		
Date: April 16, 2025		**Prepared by: Julie Ikioda**
Audit Findings Status Update Form		

Status Date	Report #	Report Title
4/16/25	IA -2020 - 005 -IT	Oracle ITGC Audit.

Contact Person	Title	Phone No.	Email Address
Felecia Alston Green	Deputy CIO	470-330-5371	flalston@dekalbcountyga.gov

Activity	Accountability		Schedule	
Follow Up	**Responsible Area**	**Repeat Finding**	**Anticipated Completion Date/Date Adjustments will be made**	
	Access Control	N/A	**Closed**	

Finding		Finding Detail
No.	4	**Finding Detail**
Date	9/9/22	
Finding		THE PASSWORD PROCEDURES FOR ORACLE APPLICATION DO NOT COMPLY WITH DoIT PASSWORD SECURITY POLICY
Recommendations		We recommend that the DoIT management implement password parameters for the Oracle application that align with the County's "Password Security Policy" as it relates to password construction, complexity, and history.
Management Response		We will investigate the feasibility of implementing password parameters that align more closely with the County's policy. Out of the box, Oracle doesn't offer a password expiration parameter but allows for personalization to implement this feature. When we move to the Cloud version of this application, we will be able to align policy requirements.

1st OIIA Assessment-April 2024		Management Status Update & OIIA Comments
X	Open	When the new FMIS System goes live third quarter 2024 we will be able to implement passwords with greater complexity, and more in line with business, IT and audit standards.
	Management/Agency Assumes Risk	
	Partially Complete	
	Complete Pending Verification by OIIA	
	Closed	

2nd OIIA Assessment -Apr 16, 2025		Management Status Update & OIIA Comments
	Open	**Management Response:**
	Management/Agency Assumes Risk	We have migrated from FMIS to CV360.
	Partially Complete	**OIIA Comments:**
	Complete Pending Verification by OIIA	The finding is **CLOSED** due to significant change in the system.
X	**Closed**	

Dekalb County Government
Office of Independent Internal Audit

Date:	April 16, 2025	Prepared by: Julie Ikioda

Audit Findings Status Update Form		

Status Date	Report #	Report Title
4/16/25	IA -2020 - 005 -IT	Oracle ITGC Audit.

Contact Person	Title	Phone No.	Email Address
Felecia Alston Green	Deputy CIO	470-330-5371	flalston@dekalbcountyga.gov

Activity	Accountability		Schedule
	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
Follow Up	Access Control	N/A	**Closed**

Finding		Finding Detail
No.	7	
Date	9/9/22	
Finding		SUPERUSER AND PRIVILEGED ROLES' ASSIGNMENTS PROCESS NEEDS IMPROVEMENT.
Recommendations		We recommend that management of the DoIT collaborate with the different user program areas management to establish a: 1. Formal user access matrix for guidance while giving users access and for access updates. 2. Standard operating procedure for the review of users' access and high-risk roles on the Oracle application modules. The procedure should capture the frequency and duration of the reviews, required information/report, criteria for review, the follow-up process, and the responsibilities of the various stakeholders. 3. Procedure for routine training of the reviewing officers to ensure that accurate and appropriate accounts and role reviews are performed.
Management Response		Similar to Finding 1 and 6, these are all part of the same process. DoIT will coordinate with the business units to obtain and document data owner approval for the requested access. We will also help coordinate process updates to accommodate.

1st OIIA Assessment-April 2024		Management Status Update & OIIA Comments
	Open	We've implemented a policy to regularly audit both dormant accounts and super user access. Every quarter, super user owners receive a report detailing access privileges. They're responsible for reviewing this and initiating helpdesk tickets to eliminate unnecessary access. Simultaneously, the IT department conducts reviews of all employees and consultants with access rights. Additionally, EBS accounts undergo periodic scrutiny, ensuring that access is promptly revoked for any dormant accounts.
	Management/Agency Assumes Risk	
	Partially Complete	
X	Complete Pending Verification by OIIA	
	Closed	

2nd OIIA Assessment -Apr 16, 2025		Management Status Update & OIIA Comments
	Open	**Management Response:** We have migrated from FMIS to CV360.
	Management/Agency Assumes Risk	
	Partially Complete	
	Complete Pending Verification by OIIA	**OIIA Comments:**
X	**Closed**	The finding is **CLOSED** due to significant change in the system.

Dekalb County Government				
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Date: April 16, 2025			**Prepared by: Julie Ikioda**	
Audit Findings Status Update Form				
Status Date	**Report #**	**Report Title**		
4/16/25	IA -2020 - 005 -IT	Oracle ITGC Audit.		
Contact Person	**Title**		**Phone No.**	**Email Address**
Felecia Alston Green	Deputy CIO		470-330-5371	flalston@dekalbcountyga.gov
Activity	**Accountability**		**Schedule**	
Follow Up	**Responsible Area**	**Repeat Finding**	**Anticipated Completion Date/Date Adjustments will be made**	
	Computer Operations	N/A	**Closed**	

Finding		**Finding Detail**
No.	**9**	**Finding Detail**
Date	**9/9/22**	
Finding		**ORACLE SENSITIVE CHANGES ACCOUNTABILITY AND AUDIT LOGS' USE NEED IMPROVEMENTS**
Recommendations		We recommend that the DoIT management: 1. Establish procedures to help ensure database user accounts are assigned permissions based on their job responsibilities. 2. Review users on the OS groups to ensure their permissions align with users' job responsibilities. 3. Implement actions to capture the audit trail of activities on sensitive County data in Oracle (e.g., data manipulation and data definition activities) by users' accounts.
Management Response		DoIT does concur with the recommendation

1st OIIA Assessment-April 2024		**Management Status Update & OIIA Comments**
	Open	All OS and database accounts were reviewed and assigned based on job responsibilities and are periodically audited. We implemented procedure whereby DBAs will use individual login and not system accounts for an audit log improvements.
	Management/Agency Assumes Risk	
X	Partially Complete	
	Complete Pending Verification by OIIA	
	Closed	
2nd OIIA Assessment -Apr 16, 2025		**Management Status Update & OIIA Comments**
	Open	**Management Response:** We have migrated from FMIS to CV360. **OIIA Comments:** The finding is **CLOSED** due to significant change in the system.
	Management/Agency Assumes Risk	
	Partially Complete	
	Complete Pending Verification by OIIA	
X	**Closed**	

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4/16/25	IA -2020 - 005 -IT	Oracle ITGC Audit.	

Contact Person	Title	Phone No.	Email Address
Felecia Alston Green	Deputy CIO	470-330-5371	flalston@dekalbcountyga.gov

Activity	Accountability		Schedule
	Responsible Area	**Repeat Finding**	**Anticipated Completion Date/Date Adjustments will be made**
Follow Up	Backup and Recovery		
		N/A	**Closed**

Finding		Finding Detail	
No.	10		
Date	9/9/22		

Finding	BACKUP AND RESTORATION PROCESS COLLABORATION WITH BUSINESS UNITS NEEDS IMPROVEMENT.
Recommendations	We recommend that the DoIT management work with P&C and Finance management to: 1. Enhance collaboration between DoIT and the process owners, leadership, and business managers to ensure the backup and recovery strategies, including RTO and RPO that DoIT implements are effective in supporting the business needs. 2. Develop formal documentation that indicates the service level expectations regarding data and maximum downtime after a disaster or disruption that could impact Oracle- dependent operations. Additionally, the expectations should be reviewed at least annually and upon significant changes to the business objectives and processes supported by the application.
Management Response	Backup and restoration processes have been developed to meet best practices related to continuity of operations and disaster requirements. DoIT looks at all systems and their priority, and the magnitude of an event that requires restoration and/or recovery. The department's subject matter experts are functional experts. The IT staff are the technical experts. Collaborative discussions occur as business requirements, technical requirements, legal requirements, and/or other requirements dictate. The Oracle FMIS system is of top priority, and all parties are aware of its mission criticality. DoIT will continue to collaborate to ensure that we remain at the forefront of best practices, and as we continue to initially lift and shift this solution into a cloud infrastructure, and then modernize the solution by moving to its latest native cloud version – we must adapt to ensure minimal disruptions occur, under any circumstances.

1st OIIA Assessment-April 2024		Management Status Update & OIIA Comments
x	Open	All OS and database accounts were reviewed and assigned based on job responsibilities and are periodically audited. We implemented procedure whereby DBAs will use individual login and not system accounts for an audit log improvements.
	Management/Agency Assumes Risk	
	Partially Complete	
	Complete Pending Verification by OIIA	
	Closed	

2nd OIIA Assessment -Apr 16, 2025		Management Status Update & OIIA Comments
	Open	**Management Response:** We have migrated from FMIS to CV360.
	Management/Agency Assumes Risk	
	Partially Complete	**OIIA Comments:**
	Complete Pending Verification by OIIA	The finding is **CLOSED** due to significant change in the system.
X	**Closed**	