FINDINGS/RECOMMENDATIONS – 3
Repeated – 2

Implemented – 3

Payroll Certifications Not Received and Approved as Required (Repeated-2011)

16-71. **The auditors recommend IDOT review its current process and consider any changes necessary to ensure weekly payroll certifications are received and approved in accordance with federal requirements and IDOT's procedures**.

Finding: IDOT did not obtain certified payrolls in accordance with its established internal control procedures for the Highway Planning and Construction Cluster (Highway Planning) program. Certified payrolls were not received timely, were not date stamped, and approvals were not documented appropriately. Five payrolls were not provided to the auditors on the date of testing.

In discussing these conditions with IDOT officials, they stated the Bureau of Construction published Construction Memorandum 14 in April 2016, but has not fully implemented it yet.

Response: The Department agrees with the finding. Documented progress has been made to correct the audit finding. Further consultation with district construction staff is necessary to attain full implementation. This will happen via each district's spring Project Implementation meeting and through field visits by the Project Review Engineers in the Bureau of Construction.

Updated Response: Implemented.

Deficiencies in Revoking Access and Listing Program Changes to Information Systems (Repeated-2012)

16-73. **The auditors recommend IDOT implement procedures to ensure access to its information systems is adequately secured and changes identified in system access reviews are made on a timely basis. The auditors also recommend IDOT implement procedures to ensure all information systems can generate a list of program changes from the information systems and applications or implement other procedures to establish the completeness and accuracy of the listing of program changes.**

Finding: IDOT does not have adequate user access and program change management controls over the IDOT Integrated Transportation Project Management system. Auditors identified seven individuals whose access rights to the Fiscal Operations and Administration System should have been revoked. Also, the Department was unable to generate a list of changes made to its information systems from each respective system or application.

In discussing these conditions with IDOT officials, they stated the user IDs were retained to be used in the future and the mainframe environment does not provide the capability to log or track changes made to production programs.

Response: The Department agrees with the finding. Starting March 1, 2017, the RACF Coordinator or other authorized BIP staff are attaching an e-mail from DoIT (which confirms that the requested change from IDOT has been completed and put into production) to the SharePoint list item. This enables IDOT to have a complete record of the RACF requests and completion of the request from DoIT. This also allows the SharePoint site to generate a report containing a complete list of changes made to its information systems from each respective information system or application.

When RACF accounts are requested to be removed, the IDOT RACF Coordinator takes over those accounts and disables the individual from using the account for RACF access. The RACF ID is kept for up to 90 days for subsequent reassignment.

Updated Response: Implemented.

Summary of Repeated Recommendations

Origin: 2011 – 1;   2012 – 1.

Currently Classified as Implemented

16-71.   The auditors recommend IDOT review its current process and consider any changes necessary to ensure weekly payroll certifications are received and approved in accordance with federal requirements and IDOT's procedures. (2011)

16-73.   The auditors recommend IDOT implement procedures to ensure access to its information systems is adequately secured and changes identified in system access reviews are made on a timely basis. The auditors also recommend IDOT implement procedures to ensure all information systems can generate a list of program changes from the information systems and applications or implement other procedures to establish the completeness and accuracy of the listing of program changes. (2012)