



# AUDIT SUMMARY

Office of the Treasurer  
State Data Center General Controls

www.cga.ct.gov/apa

As of May 2022

## BACKGROUND



The State Treasurer is one of six state constitutional officers and is responsible for all state financial resources, including monetary receipts, disbursements, investment holdings, and bonding. The Treasurer is also the custodian of the state's pension obligations, debt service, second injury fund, and unclaimed property escheatments.

The Office of the Treasurer's IT group oversees all aspects of the agency's computer operations, including desktop support, networking and connectivity, systems access, and coordinating and maintaining servers and information systems thereon. While some such systems are owned and operated by vendors and third parties (e.g., online bank account access), this group supports many in-house platforms. Overall, the IT group administers a critical function for the agency, facilitating much, if not all, of its operations.

## ABOUT THE AUDIT

We have audited certain operations of the Office of the Treasurer in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to internal controls as of May 2022. The objectives of our audit were to evaluate the:

1. Office's internal controls over significant information technology functions;
2. Office's compliance with policies and procedures internal to the office or promulgated by other state agencies; and
3. Effectiveness and efficiency of certain management practices and operations.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those 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.

[Link to full report](#)

**4 Total Findings**

Our audit identified internal control deficiencies; instances of apparent non-compliance with policies and procedures; and a need for improvement in management practices and procedures that we deemed to be reportable.

## NOTEWORTHY FINDINGS



### Findings



### Recommendations

**1**

Our walkthrough and inspection of server storage space disclosed several unlocked server racks. We also found that the office's compensating controls did not appear to otherwise reduce this risk.

The Office of the Treasurer should strengthen internal controls to ensure that it locks computer server racks at all times to protect hardware from unauthorized access or modification.

**2**

The present composition of the Office of the Treasurer's IT personnel has reached a critical level. Current staff, which includes several retirement-eligible individuals, will be unable to provide continuous and reliable support to other Office of the Treasurer staff in the future.

The Office of the Treasurer should maintain adequate information technology staffing levels to ensure continued and stable operations and provide knowledge retention and succession planning.

**3**

The Office of the Treasurer did not classify its information systems and data.

The Office of the Treasurer should conduct a comprehensive data classification assessment in accordance with Office of Policy and Management policy.

**4**

The Office of the Treasurer maintains formal, written descriptions and guides of its major information systems. However, the office is missing some or all documentation for its other systems and functions, including its older and internally developed applications.

The Office of the Treasurer should finish codifying and documenting its information technology procedures and systems to minimize the risk of knowledge loss and to improve training outcomes.