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October 4, 2005

Dr. Peter Hughes, CPA
Director, Internal Audit
County of Orange
400 Civic Center Drive West
Building 12, Room 232
Santa Ana, CA 92701-4521

Dear Dr Hughes:

As requested in your letter of September 28, 2005 we have updated the Follow-Up Audit Tracking Document template you provided for the Management Letter on the Audit of the Statement of Assets Held by the County Treasury at December 31, 2004.

All eighteen findings have either been completed or are in process. Our conversion to one network operating system and email application – i.e., Microsoft Windows 2000/2003 and Exchange is nearing completion allowing for implementation of the findings related to network security.

We have already implemented the first phase of improvements to our internal controls surrounding the wire process as discussed in the material weakness reported in Finding 1. Changes to the security settings in Quantum now require Dual Authorization to change system defaults, the menu security editor, and Quantum user maintenance. Dual Authorization causes all security-related programs to display a Security Approval dialog box. A user who is set up as a security approver must enter their User Name and Password in this dialog box whenever Quantum users without security approver status attempt to run security-related programs. Upon completion of any changes to these three areas, a report listing all changes will be reviewed and initialed by the security approver.

In addition we expect the second phase of our enhancements to internal controls surrounding the wire process to be completed in mid-December with the implementation of an upgrade to our Treasury Management System software, Quantum version 4.3. This upgrade will be accomplished with the completion of the three- to six-month implementation process involving extensive testing of all of our business processes and

Dr. Peter Hughes, CPA
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the related reports generated by Quantum. The upgrade is considered a major change to the Quantum software and database structure. One area of the upgrade allows us to further restrict access to the various elements of the components and actions necessary before a wire transfer can be generated and released by Quantum.

It is unfortunate such a complex matter was elevated to reporting in the press. The distorted inaccuracies reported by the press did not discuss the fact there is indeed an extremely remote possibility of an Information Technology (IT) technician accomplishing such an act. Such a person would have to have an operating understanding of a number of very complex processes and options required to accomplish the creation and transmission of a wire. We do not provide our IT staff with training or access to the operational aspects of Quantum. Without the knowledge of how a wire and the related information is created and processed, it is useless to an IT staff to have the ability to change security.

If you have any questions concerning this response, please contact Paul Gorman, Deputy Treasurer, at 714-834-2288.

Very truly yours,

A handwritten signature in black ink that reads "John Moorlach". The signature is written in a cursive, flowing style.

John M. W. Moorlach, C.P.A., CFP®
Orange County Treasurer-Tax Collector

FOLLOW-UP AUDIT REPORT FORM

FOR MANAGEMENT LETTER AND CONFIDENTIAL SUPPLEMENT
ON THE AUDIT OF THE STATEMENT
OF ASSETS HELD BY THE COUNTY TREASURY AT
DECEMBER 31, 2004
AUDIT #2409, DATED AUGUST 30, 2005

INSTRUCTIONS	<ul style="list-style-type: none"> • Please complete the following form. • For each recommendation: <ul style="list-style-type: none"> ○ Describe the corrective actions taken and select the applicable implementation status (fully implemented, partially implemented, etc.). ○ Indicate the approximate date the recommendation was implemented or is expected to be implemented by. ○ For items not fully implemented, describe the planned corrective actions. ○ Identify who completed this response. • Please return this form to the Internal Audit Department by March 1, 2006.
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AUDITOR'S RECOMMENDATION	AUDITEE'S COMMENTS														
	AUDITEE'S RESPONSE	DESCRIPTION OF CORRECTIVE ACTIONS TAKEN OR PLANNED	IMPLEMENTATION STATUS (CHECK ONE)												
<p>Recommendation No. 1 (Confidential Finding) (Material Weakness)</p> <p>We recommend the Treasurer improve internal controls over the wire process to ensure that the individuals with system administrator rights can not override the internal controls of segregation of duties and allow themselves or someone else to enter, on-line approve and release a wire.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. This problem will be eliminated concurrent with the implementation of the newest software version of our Treasury Management System, Sungard Quantum (Quantum). Quantum version 4.3 will allow the users to set up a dual authorization process for any changes to the static data that supports wire transfers. Dual authorization will prevent any single individual from adding or</p>	<p>Completed by: _____</p> <p>Changes to the security settings in Quantum now require Dual Authorization to change system defaults, the menu security editor, and Quantum user maintenance. Dual Authorization causes all security-related programs to display a Security Approval dialog box. A user who is set up as a security approver must enter their User Name and Password in this dialog box whenever Quantum users without security approver status attempt to run security-related programs. Upon completion of any changes to these three areas, a report listing all changes will be reviewed and initialed by the security approver.</p> <p>In addition we expect the second phase of our enhancements to internal controls surrounding the wire process to be completed in mid-December with the implementation of an upgrade to our Treasury Management System software, Quantum version 4.3. This upgrade will be accomplished with</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Fully Implemented</td> <td style="width: 20%; text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Partially Implemented</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>In Process</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Not Yet Implemented</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td colspan="2">Implementation Date:</td> </tr> <tr> <td colspan="2" style="height: 40px;"> </td> </tr> </table>	Fully Implemented	<input type="checkbox"/>	Partially Implemented	<input checked="" type="checkbox"/>	In Process	<input checked="" type="checkbox"/>	Not Yet Implemented	<input type="checkbox"/>	Implementation Date:			
Fully Implemented	<input type="checkbox"/>														
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Implementation Date:															

	<p>making changes to the critical information Quantum requires to send a wire transfer. Static data such as counterparty delivery instructions and bank account information will require dual authorization before an addition or change can be made. In addition, Management will implement an existing security feature that requires approval from a second person to make changes to Quantum's security settings. These two internal control enhancements will be part of a revised policy and new procedures to prevent individuals with system administrator rights from overriding existing controls and releasing wires themselves or enabling another user to do the same. The change in security and the upgrade to the new version is scheduled to be complete by December 31, 2005.</p>	<p>the completion of the three- to six-month implementation process involving extensive testing of all of our business processes and the related reports generated by Quantum. The upgrade is considered a major change to the Quantum software and database structure. One area of the upgrade allows us to further restrict access to the various elements of the components and actions necessary before a wire transfer can be generated and released by Quantum</p>	
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	AUDITEE'S RESPONSE	DESCRIPTION OF CORRECTIVE ACTIONS TAKEN OR PLANNED	IMPLEMENTATION STATUS (CHECK ONE)	
Recommendation No. 2 (Reportable Condition) We recommend the Treasurer ensure that the Chief Investment Officer cannot both approve, release, and transmit wire transfers.	Treasurer-Tax Collector Response: Concur. The Chief Investment Officer's access to approve wires has been removed.	Completed by: 7/29/05	Fully Implemented	<input checked="" type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 3 (Reportable Condition)</p> <p>We recommend the Treasurer terminate the Programmer/Systems Analyst II and Technical Systems Specialist ability to transmit wire transfers.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. The Programmer/Analyst and the Technical Systems Specialist were given the ability to transmit wire transfers during January 2005 when the Department was testing a new method of transmitting wire transfer data to Wells Fargo Bank. In the course of debugging, the two Systems people were given these rights on and off to facilitate troubleshooting. These rights have now been terminated.</p>	<p>Completed by: 7/29/05</p>	Fully Implemented	<input checked="" type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
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<p>Recommendation No. 4 (Reportable Condition)</p> <p>We recommend the Treasurer reassign the IT Manager's systems analyst duties for the Quantum and Back Office systems.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. The duties of IT Administration for Quantum and Back Office have been reassigned to two Systems Analysts. The overlap of duties occurred due to employee turnover, resulting in a shortage of manpower. The IT Manager was responsible for Quantum until additional employees were hired. A new Systems Analyst was hired on December 10, 2004 and has taken over this duty.</p>	<p>Completed by: 7/29/05</p>	Fully Implemented	<input checked="" type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
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<p>Recommendation No. 5 (Significant Issue)</p> <p>We recommend the Treasurer strengthen internal controls over granting system administrator access to the Treasurer's local area network.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. Concurrently with this audit, two IT trainees were helping replace the Treasurer desktop computers. It was necessary to grant system administration rights to properly install and configure the necessary software and related settings. One of the trainees has since been hired as an Information Systems Technician. The other trainee's administrator access has been removed. Requests for adding/deleting end users access to folders are documented through emails and/or User Access Request forms attached to the emails. These requests are saved for future reference. A new report listing the user access to Treasurer folders will be reviewed and signed off by Accounting/Compliance Manager quarterly. We expect this to be implemented by August 31, 2005.</p>	<p>Completed by: 8/31/05</p>	Fully Implemented	<input checked="" type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
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<p>Recommendation No. 6 (Confidential Finding) (Significant Issue)</p> <p>We recommend the Treasurer ensure that operating system security settings for the network comply with <u>Treasurer-Tax Collector Password Guidelines</u>, Section 6.h.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. In the past, the Department has maintained two network operating systems – Novell Netware and Windows. This setup has made network administration and configuration management more complex than a single operating system. The Treasurer-Tax Collector's Office is currently phasing out Novell Netware with the goal of maintaining Microsoft Windows 2000/2003 as its sole network operating system. In February 2005, the Netware file system was converted to Windows, and in September 2005, the Novell GroupWise email system will be converted to Microsoft Exchange. As soon as this project is completed, the Network Administrator will be directed to create and implement a more rigorous network policy. We expect the new policy to be implemented no later than December 31, 2005.</p>	<p>Completed by: _____</p> <p>Our conversion to one network operating system and email application – i.e., Microsoft Windows 2000/2003 and Exchange is nearing completion allowing for implementation of the findings related to network security.</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input checked="" type="checkbox"/>
			In Process	<input checked="" type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
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<p>Recommendation No. 7 (Confidential Finding) (Reportable Condition)</p> <p>We recommend the Treasurer ensure that password length comply with <u>Treasurer-Tax Collector Password Guidelines</u>, Section 6.h.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. As discussed above, we are currently in the process of phasing out Novell Netware and GroupWise. The end goal is one network operating system and email application – i.e., Microsoft Windows 2000/2003 and Exchange. We anticipate compliance with existing guidelines by September 30, 2005.</p>	<p>Completed by:</p> <p>Management expects to conform to a revised Treasurer-Tax Collector Password Guidelines policy by October 31, 2005. We anticipate implementation of the County recommended 8 digit password policy.</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input checked="" type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 8 (Confidential Finding) (Reportable Condition)</p> <p>We recommend the Treasurer ensure that a policy is developed and implemented to configure workstations to automatically log off after a period of inactivity.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. The current departmental policy is to configure user workstations to automatically log off after a short period of inactivity. Although this policy has been communicated to the users, it is not possible to rigorously enforce as users have the ability to change this control at will. In the present network operating system, the Network Administrator is not able to monitor changes in the automatic log-off configuration. As part of our new Windows network configuration, management will implement a permanent solution by controlling this option at the network level thereby eliminating the users' ability to change the automatic log-off. We expect to develop and implement the new policy by December 31, 2005. An interim solution will be immediately</p>	<p>Completed by: _____</p> <p>Our conversion to one network operating system and email application – i.e., Microsoft Windows 2000/2003 and Exchange is nearing completion allowing for implementation of the findings related to network security. We expect to be completed well within our original time estimate.</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input checked="" type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

	implemented by initially configuring all newly deployed workstations to log off after 5 minutes of inactivity.		
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<p>Recommendation No. 9 (Confidential Finding) (Significant Issue)</p> <p>We recommend the Treasurer enable the operating system audit log function to record key system activity, such as failed log on attempts and changes to security settings.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. The operating system audit log function will be turned on as part of the new network operating system implementation. In addition, management will explore employing intrusion detection and prevention software. We expect this security enhancement to be completed by December 31, 2005.</p>	<p>Completed by: _____</p> <p>Our conversion to one network operating system and email application – i.e., Microsoft Windows 2000/2003 and Exchange is nearing completion allowing for implementation of the findings related to network security. We expect to be completed well within our original time estimate.</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input checked="" type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 10 (Confidential Finding) (Significant Issue)</p> <p>Once the audit logging has been enabled, we recommend the Treasurer's LAN manager review the log daily for security violation activity and the IT manager review the log monthly for changes to security policies.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. When the new network security policy is implemented, it will include a procedure to review any violations or changes to the Department's security policy. The documented daily review will be instituted before December 31, 2005.</p>	<p>Completed by: _____</p> <p>Our conversion to one network operating system and email application – i.e., Microsoft Windows 2000/2003 and Exchange is nearing completion allowing for implementation of the findings related to network security. We expect to be completed well within our original time estimate.</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input checked="" type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 11 (Reportable Condition)</p> <p>We recommend the Treasurer require that IT Manager review all changes to Windows policy settings and document their review with initials and date.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. In the past, the Department has maintained two network operating systems – Novell Netware and Windows. This setup has made network administration and configuration management more complex than a single system. The Treasurer-Tax Collector's Office is currently phasing out Novell Netware with the goal of maintaining Microsoft Windows 2000/2003 as its sole network operating system. In February 2005, the Netware file system was converted to Windows, and in September 2005, the Novell GroupWise email system will be converted to Microsoft Exchange. As soon as this project is completed, we will set up a procedure to review the operating system policies. There have been no changes to the default Windows operating system policy since January 2004. A documented monthly review will be in place by December 31, 2005.</p>	<p>Completed by: _____</p> <p>Our conversion to one network operating system and email application – i.e., Microsoft Windows 2000/2003 and Exchange is nearing completion allowing for implementation of the findings related to network security. We expect to be completed well within our original time estimate.</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input checked="" type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 12 (Reportable Condition)</p> <p>We recommend the Treasurer continue to work with the Quantum vendor until the Q-risk design no longer requires administrator rights.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. The Department has relayed the problem and a request for resolution to the vendor. The vendor has not yet made a commitment as to when this will be fixed.</p>	<p>Completed by: _____</p> <p>We are in communication with Sungard concerning this issue and have not received a firm commitment as to when this will be fixed.</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
			Not Yet Implemented	<input checked="" type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 13 (Reportable Condition)</p> <p>We recommend the Treasurer ensure that the Treasurer's System Risk Analysis is updated annually.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. An updated Treasurer's System Risk Analysis will be completed before September 30, 2005.</p>	<p>Completed by: 9/30/05</p>	Fully Implemented	<input checked="" type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
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<p>Recommendation No. 14 (Reportable Condition)</p> <p>We recommend the Treasurer ensure that adequate internal controls are established for the purpose of classifying information resources.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. The Department has started the process of classifying and monitoring access to information resources. We anticipate completion of this exercise by December 31, 2005.</p>	<p>Completed by: _____</p> <p>No change to initial response.</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input checked="" type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 15 (Reportable Condition)</p> <p>We recommend the Treasurer require Information Systems staff to log the transfer and removal of backup tapes from the server room.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. Backup server tapes are taken from the server room directly to the Quality Assurance room where documentation is completed before sending them offsite to the Data Center, and eventually to permanent offsite storage with Iron Mountain. The tapes are accompanied by documentation listing the container, the date and the sender's name. In addition to this documentation, a Tape Drop-Off and Pick Up Log were recently introduced to record the backup tapes' drop-off date/time and pick-up date/time. This additional step in the process provides additional control and accountability by requiring the person dropping off the tapes and the person picking up the tapes to initial the log.</p>	<p>Completed by: 07/31/05</p>	Fully Implemented	<input checked="" type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 16 (Reportable Condition)</p> <p>We recommend the Treasurer require Information Systems staff to ensure visitors to sensitive IT areas sign/log in and out.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. The server rooms are kept locked and visitors are required to be escorted by authorized personnel. By July 31, 2005 the Department will implement and maintain a log for all visitors to sign in/out.</p>	<p>Completed by: 7/31/05</p>	Fully Implemented	<input checked="" type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 17 (Reportable Condition)</p> <p>We recommend the Treasurer document procedures for sanitation of equipment and media prior to disposal or reuse.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. The Department currently reformats the computers (FDISK) before disposal. Written documentation of this process will be completed by December 31, 2005.</p>	<p>Completed by: _____</p> <p>We expect to be completed by December 31, 2005</p>	Fully Implemented	<input type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input checked="" type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	

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<p>Recommendation No. 18 (Reportable Condition)</p> <p>We recommend the reviewers of the "Master File Audit Report" document their review with their initials and date of review.</p>	<p>Treasurer-Tax Collector Response:</p> <p>Concur. A daily Master File Audit Report is now being printed, reviewed, and signed by the IT Group.</p>	<p>Completed by: 6/27/05</p>	Fully Implemented	<input checked="" type="checkbox"/>
			Partially Implemented	<input type="checkbox"/>
			In Process	<input type="checkbox"/>
			Not Yet Implemented	<input type="checkbox"/>
			Implementation Date:	