Item # 38

ADDITIONAL MATERIAL
Regular Meeting
December 1, 2020

SUBMITTED AT THE REQUEST OF

COUNTY ADMINISTRATION

BERTHA W. HENRY, County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7362 • FAX 954-357-7360

MEMORANDUM

DATE: November 23, 2020

TO: Mayor, Vice-Mayor, and Board of County Commissioners

FROM: Bertha W. Henry, County Administrator

SUBJECT: Additional Information to Follow-up Review of Audit of Contractor Licensing Enforcement, Building Code Services Division

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The Environmental Protection and Growth Management Department, Building Code Services Division, and Enterprise Technology Services have reviewed the Follow-up Review of the Audit of Contractor Licensing Enforcement, Building Code Services Division.

The following is additional information and Management's responses to the Auditor's findings that three (3) recommendations were not implemented and four (4) recommendations were partially implemented:

Finding 3: *"Central Examining Boards should comply with the Code of Ordinances and the number of Boards should be evaluated. "*

Recommendation 3A: *"Ensure Central Examining Board meetings operate in compliance with Broward County Code of Ordinances."*

Auditor's Implementation Status 3A: Partially Implemented: Despite meeting the required number of times, the Central Examining Boards do not have the required number of members.

Management Response 3A: Building Code Services Division continues to take a proactive role in the recruitment of qualified potential Central Examining Board members to be considered for appointment by either the Board of County Commissioners or the League of Cities. In an effort to recruit new members, staff have been actively working with different Professional Associations, the League of Cities and the County's Intergovernmental Affairs and Boards Section.

Recommendation 3B: *"Consider reducing the number of Central Examining Boards."*

Auditor's Implementation Status 3B: Not Implemented. The Central Examining Boards did not support this recommendation.

Management Response 3B: As previously indicated, the number of Central Examining Boards (CEBs) is mandated by the County Charter. Changing the number of CEB will require potential amendments to the County Charter. Please note that the

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CEBs have been unsupportive of staff's request to approach the Charter Review Commission with this suggestion to amend the Charter.

Finding 8: *"Access to County data should be restricted based on job responsibilities, duties should be segregated and adequately monitored."*

Recommendation 8A: *"Ensure user roles are appropriately designed for the intended job functions, activity or transaction in accordance with the principle of least privilege. Management should also ensure appropriate segregation of duties are enforced. "*

Recommendation 8B: *"Ensure privileged user access is restricted based on job responsibilities and ensure that the following job functions are segregated:*

i. User administration
ii. Application development
iii. Business transactions

Auditor's Implementation Status 8A: Not implemented. Posse user access groups have not been appropriately designed in accordance with the principle of least privilege and to ensure segregation of duties are enforced. We continue to recommend that management ensure users roles are appropriately designed for the intended job function, activity or transaction in accordance with the principle of least privilege. Management should also ensure appropriate segregation of duties are enforced.

Auditor's Implementation Status 8B: Not implemented. Privileged user access has not been restricted based on job responsibilities and to ensure that job functions are appropriately segregated.

Management Response 8A and 8B: While Posse user access groups have not been restricted based on job responsibilities and to ensure that job functions are segregated, Management has implemented mitigating controls.

Specifically, Management performs random audits using the BCS Adjusted Fee report for quality control purposes (i.e. renewal fee adjustments, returned check adjustments) to identify transaction types that may pose a risk or identify staff training concerns. Moreover, staff implemented the use of an automated report that highlights when transaction types that may pose a risk occur. This report is sent to management on a weekly basis. Management will also look into creating new audit reports to ensure that we continue to monitor and identify high risk transactions.

Furthermore, Management will identify and document job functions/duties for each job classification so that the Posse Support Group can address the POSSE access groups in accordance with the Auditor's recommendations of appropriate segregation.

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Recommendation 8C: *"Implement appropriate procedures to monitor high risk activity, such as changes to use access, jobs and objects within the application and ensure that:*

iii. System logs (history file, admin log) can be modified by the individuals the logs are intended to monitor

> **Auditor's Implementation Status 8Ciii:** Partially Implemented. Unix system logs (history file, admin log) can be modified by the individuals the logs are intended to monitor.

> **Management Response 8Ciii:** The ETS Unix team has been researching for a viable solution to the issue of preventing the deletion of a user's history file. At this time, no viable solution has been found. The ETS Unix team is continuing to research and seek a solution to ensure the history file audit integrity is maintained. Additionally, the issue has been escalated to the vendor (Oracle) for guidance on ensuring file security/auditability.

Recommendation 8D: *"Ensure user access to Posse is reviewed at least annually. Management should:*

i. "Ensure reports utilized to communicate user access for review by management are suitable for that purpose, and"

ii. Ensure individuals authorizing access to POSSE have sufficient knowledge to understand and periodically review employee access rights based on job responsibilities and segregation of duties requirements.

> **Auditor's Implementation Status 8D:** Partially Implemented. Because of the issue noted in "OFI 8 Recommendation A", management does not have a full understanding of aggregate access granted when employees must have multiple groups assigned to perform their basic job functions in POSSE.

> **Management Response 8D:** Please refer to the follow-up responses in 8A and 8B.

Finding 15: *"Incident management policies and procedures should be followed and segregation of duties enforced."*

> **Recommendation 15A.** *"Ensure appropriate procedures are in place to resolve incidents according to timelines established by departmental policies and procedures. Such procedures should require documentation and management's approval of any exceptions. "*

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Auditor's Implementation Status 15A: Partially Implemented. Appropriate procedures are in place to resolve incidents according to timelines established by departmental policies and procedures; however, we noted one of the 2 incidents reviewed was still in "assigned" status since July 30, 2020 and there is no indication that the issue has been resolved or that work was performed to address the incident. This incident was 49 days late as of September 24, 2020.

Management Response to 15A. It should be noted that due to the volume and priority level assessments, not all incidents will be addressed in the established timelines. Notwithstanding, ETS has established resolution target time frames based on severity levels. Specifically, ETS Staff are responsible for resolving at least 90% of incidents within the target resolution time. POSSE incidents are managed by two IT groups (ETS and Permitting and Licensing). On average, ETS manages over 500 POSSE incidents/year. Occasionally more complicated incidents are referred to the Permitting and Licensing IT Team for further analysis and resolution as they may require vendor interaction. The Permitting and Licensing IT group has adopted ETS' established Incident Service Level resolution targets and the team will continue to closely monitor and resolve incidents in a timely manner.

Furthermore, it should be noted that as of the date of this response, there are no open POSSE incidents for the Contractor Licensing Enforcement Section of the Building Code Services Division and the one incident referred to in the review has been resolved.

Should you have any questions or require additional information, please do not hesitate to contact me.

BH

c: Bob Melton, County Auditor
   Monica Cepero, Deputy County Administrator
   Kimm Campbell, Assistant County Administrator
   Kevin Kelleher, Assistant County Administrator
   Leonard Vialpando, Director, Environmental Protection and Growth Management Department
   Hip Cruz, Director, Building Code Services Division
   George Tablack, Chief Financial Officer
   Howell Herring, Chief Information Officer
   Andrew Meyers, County Attorney