GARLAND
INTERNAL AUDIT

Municipal Court System Access Rights Audit Follow-up

Jed Johnson, CGAP
City Auditor

Major Contributor(s)

Roshan Pulikkiel
IT Auditor

Marla Hamilton
Staff Auditor

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Authorization

Internal Audit (IA) conducted a follow-up audit of Municipal Court System Access Rights Audit issued on November 25, 2013. This follow-up was conducted under the authority of Article VII, Section 5 of the Garland City Charter and in accordance with the Annual Audit Plan approved by the Garland City Council.

Objective

This is a follow-up to the "Municipal Court System Access Rights Audit" report issued on November 25, 2013. Our objective was to determine if the previous audit recommendations were implemented.

The original objective was to determine whether appropriate access rights controls and segregation of duties were in place for the users of Courts and CourtsPlus application.

Scope and Methodology

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 and 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.

In order to determine if previous recommendations were implemented, IA:
- Obtained and reviewed the following:
  - A copy of the Non-Disclosure Agreement (NDA) between the City and the Court vendor who supports the Court Applications and database to ensure completeness.
  - Copies of policies and procedures for the Courts and CourtsPlus Applications from the Court department to ensure internal controls are in place and appropriately communicated.
  - A copy of User Entitlement Review (UER) report for Courts and CourtsPlus Applications to ensure appropriate user access.
  - The operating system and database accounts policy and procedure to ensure periodic reviews of accounts in the Courts and CourtsPlus systems are included.
- Compared a list of active users in the Courts and CourtsPlus database to the City's Payroll database to determine if periodic reviews of user access were performed.

For data reliability purposes, IA determined that the system, application, database, processes and individuals involved did not change significantly from the previous audit. For data accuracy and completeness, IA received data from the application side as well as the source database. IA did a comparison of the source database to the payroll

database to check for completeness, accuracy and validity. Therefore, IA believes that data continues to be sufficiently reliable for the purposes of this report.

Overall Conclusion

IA's review of previous audit findings and recommendations revealed that four (4) recommendations were fully implemented and one (1) recommendation was partially implemented.

Background

The Municipal Court operation manages the administrative and judicial functions. The administrative area is managed by the Director which provides overall clerical and administrative functions, that include the processing of all Class C misdemeanor violations, violation of City ordinances, case management, and fine and penalty collections. The administrative section also supports the judiciary function.

The Judicial function has two full time judges, two part time judges, and a secretary. The Municipal Court has jurisdiction provided by general law for Municipal Courts. The Municipal Judge interprets and applies State laws and municipal ordinances within the corporate limits of the municipality. The Municipal Court Judge is a magistrate and has the authority to issue search and seizure warrants. The City Attorney supports this function by providing a prosecutor. The Municipal Judge is appointed by and reports to the City Council.

A defendant charged with a violation of a class C offense may choose from several options to dispose of his liability to the Court. These include:

- Uncontested cases and payment of the fines,
- Dismissal because of submission of material evidence,
- Contested cases with plea bargains,
- Defendant chooses not to respond.

The unresolved cases are subject to warrants, including additional court costs and penalties. The administration also helps the defendants, financially by helping them to setup a payment plan for the fines that they owe to the city. However if the payments of fines are not received in a timely manner, the defendants' accounts may be sent to the collection agency. The Municipal Court provides the DPS a list of juveniles who do not comply with the Judge's decisions, so that drivers' licenses will not be Issued or renewed, until the obligations to the Court are satisfied.

All the citations delivered to Municipal Court are scanned into the On Base imaging system from where the employees enter the relevant data into the database. Payments and documentations are electronically managed and retrieved, and IA applauds the Municipal management in having this efficient and effective paperless operations.

For the Municipal court Access rights follow up audit, we reviewed the user lists from the two applications that Municipal Courts uses to provide support for the Court operations. The Courts application was initially implemented in 1999 with the creation of CourtsPlus security module in 2010, for proper functioning of Court operations.

The Courts application is used for issuing warrants and viewing Court data. The Courts application is available to other City departments for inquiry and research purposes. The Court staff is using the CourtsPlus application to process Court proceedings and payments. The CourtsPlus application is used specifically by the Municipal Court and Marshalls only.

Audit Follow-up

This follow-up audit was not intended to be a detailed study of every relevant system, procedure and transaction. Accordingly, the Follow-up section presented in this report may not be all-inclusive of areas where improvement might be needed.

The following results for each finding are as follows:

Finding # 1

Condition (The way it is)
The City does not have a Non-disclosure agreement (NDA) for the Court vendor who supports the Court applications and database.

Recommendation
IT should obtain a signed NDA from the vendor pertaining to vendor support access for the Municipal Court applications and database.

Management Response
Concur

Action Plan
IT personnel will review the current contract with the vendor. If the contract does not contain the NDA verbiage, IT will have the vendor sign the City of Garland standard Non-Disclosure Agreement.

Implementation Date
November 30, 2013

Follow-up
IA obtained the NDA from the IT department and found that the document was complete and sufficient as per the City of Garland's requirement.

Implementation
Fully Implemented.

Finding # 2

Condition (The way it is)
From the prior Municipal Court operations audit performed in FY2008, the operations policies and procedures have not been finalized.

Recommendation
Municipal Court management should ensure that written Department policies and procedures are provided for Court operations and user access provisioning.

Management Response
Concur

Action Plan
Court policy and procedures are under development and should be completed by January 2014.

Implementation Date
January 2014

Follow-up
IA obtained copies of policies and procedures for the Courts and CourtsPlus Applications from the Court department. IA found the policies and procedures to be sufficient.

Implementation
Fully Implemented.

Finding # 3

Condition (The way it is)
The user access entitlement review is scheduled annually by the IT Department. User access reports are distributed to all Managing Directors for review and sign-off for appropriate access. The current process included the Courthouse application, but not the CourtsPlus application for Municipal Court staff.

Recommendation
IT should expand the annual user access entitlement review to include user access granted for the CourtsPlus application.

Management Response
Concur

Action Plan
IT staff will research and determine requirements necessary to establish a new User Entitlement Report for Courts Plus.

Implementation Date
Research will be completed by IT personnel by December 31, 2013. A User Entitlement Report will be created for Managing Director review by April 1, 2014.

Follow-up
IA obtained a copy of the User Entitlement Report submitted to the Courts director. IA confirmed that the report contained users and their roles for the Courts as well as the CourtsPlus applications.

Implementation
Fully Implemented.

Finding # 4

Condition (The way it is)
System user accounts and application user accounts were found to be active on the server for terminated users that were no longer needed.

Recommendation

Management should ensure:
    A. IT should create a policy and procedure for a periodic review of operating system and database accounts for City systems.
    B. A periodic review of operating system and database accounts should be performed to ensure they are disabled when no longer needed.

Management Response
Concur. Unix server accounts were not disabled due to lack of documentation for IT to do so. All application accounts were either disabled or retired so that the user could no longer log into the application for use. In all cases, the Unix password was changed so the account could not be used by the user.

Action Plan
Documentation has been updated so that system analyst will disable the UNIX and/or server accounts as well as change the password. IT will follow the already documented User Account Creation and Change Policy.

Implementation Date
April 1, 2014

Follow-up
A. IA obtained and reviewed the operating system and database accounts policy and procedure from the IT department. IA confirmed that the database and UNIX/LINUX server documentation was included in their Standard Operating Procedures (SOPs) for creation, deletion and modification of User IDs   B. IA obtained a list of all Application IDs and Database IDs and their current Security Groups (Active) or "Retired" and compared it with the list of all Garland employees from payroll. IA found two (2) active User IDs in database and application side and one (1) active User ID in the application side. Upon notification, IT deactivated all of them.

Implementation
A. Fully Implemented   B. Partially Implemented

Additional Consideration

This additional consideration has been redacted as confidential under Section 552.139, Texas Government Code.