

Management Letter - IT Environment

Government of Guam

Year ended September 30, 2023





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Edward Birn
Director
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In planning and performing our audit of the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government of Guam (GovGuam) as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of GovGuam's internal control. Accordingly, we do not express an opinion on the effectiveness of GovGuam's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified other matters that we wish to bring to your attention.

User Access Management

Comment: In February 2020, the Office of Technology (OTECH) published written policies and procedures for user access management, including user access creation, removal, and review processes. However, policies and procedures for user access management were not implemented in fiscal year 2023. The following deficiencies stated in the prior years are reiterated:

- Section 1.2 of OTECH User Access Control Management Policy requires that existing user accounts and access rights be reviewed at least annually to detect dormant accounts and accounts with unauthorized privileges. A review was not performed during FY2023.
- Certain employees have multiple accounts.
- A standard naming convention is not followed when creating system user accounts in the DRT TPS.

Recommendation: We recommend OTECH adhere to implementation of the stated policies and detailed procedures for user access management controls, including user creation, removal and periodic access review.

User Access Management, continued

Auditee response: Due to retirements and transfers, OTECH does not currently have analysts with expertise in managing the user account audits on the IBM system on a regular basis. However, OTECH expects to have analysts on board before the end of the fiscal year.

The End User Operations and Enterprise Services divisions will coordinate to develop SOPs for an annual user access review.

This is expected to be completed by September 30, 2025.

Lack of Effective Fire Suppressant

Comment: The OTECH Data center did not maintain fire extinguishers or fire suppressants sufficient to cover the data center. While this finding does not have a direct impact on the financial statements, this is a best practice that should be considered.

This matter is a reiteration of a deficiency reported in the prior years.

Recommendation: We recommend that OTECH verify that fire suppressants are sufficient to cover the data center and that such are adequately inspected.

Auditee response: OTECH staff have been identified to upgrade the fire suppression within the data center server room.

Permit, inspection and installation will be completed by September 30, 2025.

This communication is intended solely for the information and use of management and the Government of Guam, others within the organization, and the Guam Office of Public Accountability, and is not intended to be and should not be used by anyone other than these specified parties.

We would be please to discuss the above matter or to respond to any questions, at your convenience.

Ernst + Young LLP