

Management Letter - IT Environment

Government of Guam

Year ended September 30, 2024



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April 23, 2026

Edward Birn
Director, Department of Administration
Government of Guam

In planning and performing our audit of the financial statements of the governmental activities, business-type 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, 2024, 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 Controls

Comments:

1. 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 2024. 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 fiscal year 2024.

User Access Management Controls, continued

Comments, continued:

- Certain employees have multiple accounts.
 - A standard naming convention is not followed when creating system user accounts in the DRT TPS.
2. For 6 out of 6 samples of new PHPro user accounts, no User Account Request Forms were provided to evidence the approval of new user access creation. Accordingly, we were unable to conclude on the operating effectiveness of user access creation controls.
 3. For 9 out of 9 samples of separated employees, no User Account Request Forms were provided to evidence PHPro user access termination. Accordingly, we were unable to conclude on the operating effectiveness of user access termination controls. In addition, for 5 samples of disabled PHPro user accounts, such were untimely disabled beyond the employee's separation date as follows:

PHPro User Name	Separation Date	Status as of 12/2/25
BCCPAULJAI	5/28/2024	ENABLED
BOSCAMAJO	5/3/2024	ENABLED
BCCCAMAMI	4/7/2024	ENABLED
BESNAUTCA	2/19/2024	ENABLED
BESFERNGRA	9/6/2024	ENABLED

4. We noted that there is no regular user access review being performed on PHPro system user access.
5. For 5 programmer accounts and 5 system administrator accounts, we did not receive documentation as to the appropriateness of privileged access. Accordingly, we were unable to conclude whether privileged access to PHPro is restricted to authorized individuals.

Recommendation:

We recommend GovGuam management consider reviewing the implementation of existing policies and procedures over User Access Management controls, including regular user access review and privileged access monitoring, to address the risk of inappropriate access and ensure system access remains appropriate.

Change Management Controls

Comment:

During our audit, we noted deficiencies in the implementation of Change Management policies and procedures. For 25 out of 25 sample system changes to PHPro, we did not receive supporting documentation evidencing required approvals and testing prior to implementation into production environment. Accordingly, we were unable to conclude on the operating effectiveness of Change Management controls.

Recommendation:

We recommend GovGuam management consider reviewing the implementation of existing policies and procedures over Change Management controls, including requirements over classification of changes and the corresponding approval and testing of prior to implementing changes into the production environment.

Lack of Effective Fire Suppressant

Comment:

During our audit, we noted that 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 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.

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

At this time, we would like to thank all the staff and management of GovGuam for their cooperation extended to us during the course of our audit. We would be pleased to discuss the above matters or to respond to any questions, at your convenience.

Very truly yours,

