Texas Council for Developmental Disabilities

Internal Audit Follow Up Procedures Report over
Website Maintenance
Report Date: June 26, 2017
Issued: July 7, 2017

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The Audit Committee
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This report presents the results of the internal audit follow-up procedures performed for the Texas Council for Developmental Disabilities (TCDD) during the period June 8, 2017 through June 19, 2017 related to the findings from the 2016 Internal Audit Report over Website Maintenance dated June 21, 2016.

The objective of these follow up procedures was to validate that adequate corrective action has been taken in order to remediate the issues identified in the prior year Internal Audit Report over Website Maintenance.

To accomplish this objective, we conducted interviews with key personnel responsible for the Website Maintenance process. We also reviewed documentation and performed specific testing procedures to validate actions taken. Procedures were performed at the Texas Council for Developmental Disabilities office and an exit meeting was conducting on June 26, 2017.

The following report summarizes the findings identified, risks to the organization, recommendations for improvement and management's responses.

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Austin, Texas
July 7, 2017

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Background

In Fiscal Year 2016, an internal audit over the TCDD's Website Maintenance processes was completed. The internal audit report identified 6 findings with recommendations for improvement. The 2017 Internal Audit Plan included performing follow up procedures to validate that TCDD management has taken steps to address the prior internal audit findings.

Follow Up Objective and Scope

The follow up procedures focused on the remediation efforts taken by TCDD management to address the 6 findings included in the 2016 TCDD Internal Audit Report over Website Maintenance, and to validate that appropriate corrective action had been taken.

Executive Summary

The findings from the 2016 Website Maintenance Internal Audit Report include those items that were identified and are considered to be non-compliance issues with TCDD policies and procedures, rules and regulations required by law, or where there is a lack of procedures or internal controls in place to cover risks to TCDD. These issues could have significant financial or operational implications. Through our interviews, review of documentation, observations and testing we determined that four findings have been fully remediated, and two findings have been partially remediated.

Our procedures confirmed that new processes were in place and operating sufficiently to verify the prior findings had all been remediated. A summary of our results is provided in the table below.

Summary of Findings Status

Risk Rating	Findings	Remediated	Partially Remediated	Open
High	-	-	-	-
Moderate	3	2	1	-
Low	3	2	1	-
Total	6	4	2	-

We also determined that management has taken appropriate corrective action for the observations that were identified and communicated through the 2016 Internal Audit Report over Website Maintenance.

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Conclusion

Based on our evaluation, TCDD management responsible for Website Maintenance process made efforts to remediate the findings from the 2016 Internal Audit Report. However, additional efforts should be made to remediate the remaining two open findings.

TCDD should ensure that the newly implemented process for review and approval of software updates is consistently performed. All updates should be logged and approved within Trello as required by TCDD procedures. Additionally, TCDD should continue to use the new monthly and annual Trello checklists to evidence the monitoring of the vendor's compliance with the terms of their web hosting contract.

Detailed Follow Up Results, Recommendations and Management Response

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Detailed Results and Management Response

Our procedures included interviewing key personnel responsible for the Website Maintenance process to gain an understanding of the corrective actions taken in order to address the findings identified in the 2016 Internal Audit Report over Website Maintenance as well as examining existing documentation and communications and performing testing in order to validate those corrective actions. We evaluated the existing policies, procedures, and processes in their current state.

Finding 1 – Moderate – Tracking Content Changes:

TCDD does not have a standard process in place to log, track, and document approval for all content changes to its website. All changes must be approved by the Communications Director and the designated Content Approver, according to TCDD's authority matrix, prior to posting. Currently, TCDD staff use different methods to track, log and document approval of changes to the agency's website including Blog Post Worksheets, Trello cards and emails. However, TCDD does not have a standard process to track all website content changes in a single, centralized system. We identified a total of 68 content changes (24 changes were documented using the Blog Post Worksheet, 38 changes were documented using Trello cards, and six were not documented with either method) for the period of October 1, 2014 through March 31, 2016.

- For six of the 68 content changes tested, TCDD was unable to provide any supporting documentation to demonstrate that content changes were properly logged, monitored, reviewed to ensure the content is in compliance with TCDD's style guidelines and standards, reviewed to ensure the content was accessible to screen readers, and approved.
- For 32 of the 68 content changes, there was no evidence of the Communication Director's approval of the content change. The Communications Director creates the Blog Post Worksheet or Article Worksheet once the appropriate department's Director has approved the content change. However, there is no formal documentation of the Department Director's or the Communications Director's approval of the content change.
- For another 32 of the 68, there was no evidence that the posted content was reviewed to ensure the posted content followed the style standards and guidelines of TCDD. The Communications Director performs a thorough edit of all content prior to posting to ensure that the content follows the style standards and guidance of TCDD prior to the content being posted to the website. However, the review is not formally documented.

Status: Finding remediated

We interviewed the Communications Director regarding the newly implemented process for logging and approval of content changes and reviewed supporting documenting such as Trello cards. We determined that TCDD utilizes Trello to log and approve website content changes.

Additionally, we reviewed 8 of the 17 blog posts that were published from December 1, 2016 through May 31, 2017 and verified that they were adequately logged and approved by the Communications Director within Trello.

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Finding 2 – Moderate – Website Access Administration:
TCDD does not have standardized processes to administer user access rights to the website. The administrative user account "tcddwebadmin" used by the former Webmaster is still active and utilized by both the Communications Director and the current Webmaster. All Council members and TCDD staff utilized the same, shared user ID and password to access the Council website, which contains the Council roster with names, addresses and phone numbers. Additionally, user access requests and their approval are not tracked and documented.

Status: Finding remediated
We interviewed the Communications Director regarding current user access to TCDD websites and reviewed system screenshots of user access listings. We determined that the Council website is no longer in use; therefore, shared councilmembers' accounts were removed. TCDD utilizes the former Council website as a new Grants website. We evaluated user access to the Public and the new Grants website and verified that access is appropriate and adequately reviewed by the Communications Director on quarterly basis. In addition, we verified that the shared "tcddwebadmin" account was removed.

Finding 3 – Moderate – Software Updates and Testing:
TCDD does not have a process in place to log, test and approve software updates and/or patches prior to installation. TCDD and their website host, MIS Sciences Corporation, are in the process of creating a testing environment which will be used to test software updates and patches prior to applying them to the live website. Currently, TCDD staff only apply updates to website plugins currently in use. Any major updates or plugin installations will be evaluated when the test environment is complete and available for use. We identified a total of 107 plugin updates for the period of October 1, 2014 through March 31, 2016.

Status: Finding partially remediated
We interviewed the Communications Director to gain an understanding of the newly implemented process to log, test and approve software changes. In addition, we performed a walkthrough of the testing environment and reviewed supporting documentation such as Trello cards. We determined that plug-in updates are logged and approved by the Communications Director within Trello. In addition, we verified that TCDD created a testing environment which is used to test plug-in updates prior to applying them to the live website.

We reviewed all 14 plug-in updates that occurred from January 3, 2017 through May 31, 2017. Two of the 14 updates did not have evidence of the required approval by the Communications Director. These two updates occurred on February 23, 2017 and May 4, 2017.

TCDD Management Response: Management agrees that this finding was partially remediated. To ensure that approvals for future plug-in updates are documented, a new checklist item has been added that directs the Communications Director to document in Trello approvals that occurred verbally, via email, etc. Since this item will not be checked until the Communications Director adds this documentation, the incomplete checklist will cue us to complete the task and therefore the entire checklist.

Responsible Party: Communications Director
Implementation Date: June 28, 2017

Finding 4 – Low – Informal Review of Links to Third-Party Sites:

Review and approval of links to third-party sites posted on the TCDD website is not consistently documented. The designated Content Approver, according to TCDD's authority matrix, and the Communications Director review all links to ensure the content on the linked website is relevant and appropriate. The Communications Director includes blog post related links in the Blog Post Worksheet document evidencing his review of the links for appropriateness. However, the review is not consistently documented for all third-party links. In addition, there is no tracking and periodic monitoring of third-party links to ensure that the content remains relevant and appropriate.

Results: Finding remediated

We interviewed the Communications Director regarding the approval of third-party links and examined supporting documentation such as Trello cards and blog posts. We determined that third-party links are included in the blog post word document and are approved as a part of review and approval of content changes by the Communications Director within Trello. The blog post document with third-party links is attached to the corresponding Trello card.

We reviewed 8 of the 17 blog posts that were published from December 1, 2016 through May 31, 2017 and verified that third-party links included in blog posts were adequately reviewed and approved by the Communications Director within Trello.

Finding 5 – Low – Lack of Review over Accessibility Testing:

TCDD does not have a process to document the review over website content for accessibility performed by the Webmaster. It is the Webmaster's responsibility to ensure that all content posted on the website is accessible to screen readers. This includes the HTML or text on the website, the print version of blog posts, and any graphics posted to the website. The Webmaster uses an online tester called WebAIM Color Contrast Checker to ensure there is sufficient color contrast between the text and the background. The Webmaster verifies that the HTML is marked up properly to ensure screen readers can process the text and ensures that the HTML is compatible with different browsers. TCDD does not have a process in place to verify that proper testing and review were performed by the Webmaster.

Status: Finding remediated

We interviewed the Communications Director regarding approval of accessibility testing and reviewed supporting documentation such as Trello cards and accessibility reports. We determined that accessibility testing reports performed by the Web Administrator are approved as a part of the review and approval of content changes by the Communications Director within Trello. In addition, we determined that accessibility reports are attached to corresponding Trello cards.

We reviewed 8 of the 17 blog posts that were published from December 1, 2016 through May 31, 2017 and verified that accessibility reports were adequately reviewed and approved by the Communications Director within Trello.

Finding 6 – Low – Compliance Monitoring of Website Administration Contract:
TCDD does not formally monitor MIS Sciences Corporation to ensure the vendor is in compliance with the service-level and performance terms in their contract. TCDD does not receive periodic reports from the vendor to ensure the vendor is providing services within the prescribed parameters of their contract, such as uptime, backups, and security/threat prevention and analysis. TCDD also does not review the SSAE 16 report for MIS Services Corporation's datacenter to ensure that the vendor is in compliance with contract terms and conditions.

The following services are currently not being performed by MIS:
- Reporting Web Statistics: MIS Sciences Corporation does not provide TCDD with periodic reports of website statistics as required in their contract. Website statistical analysis is performed in-house by TCDD staff using Google Analytics.
- Hosting of disabilitytx.org: The contract requires MIS Sciences Corporation to host, at no additional cost, a website with the URL of disabilitytx.org. TCDD currently pays another website hosting vendor to host the disabilitytx.org website, and intends to move the hosting to MIS in the future.
- Site Accessibility Analysis: MIS Sciences Corporation does not review and provide TCDD feedback of content accessibility. Accessibility analysis and testing is currently performed in-house by TCDD staff.

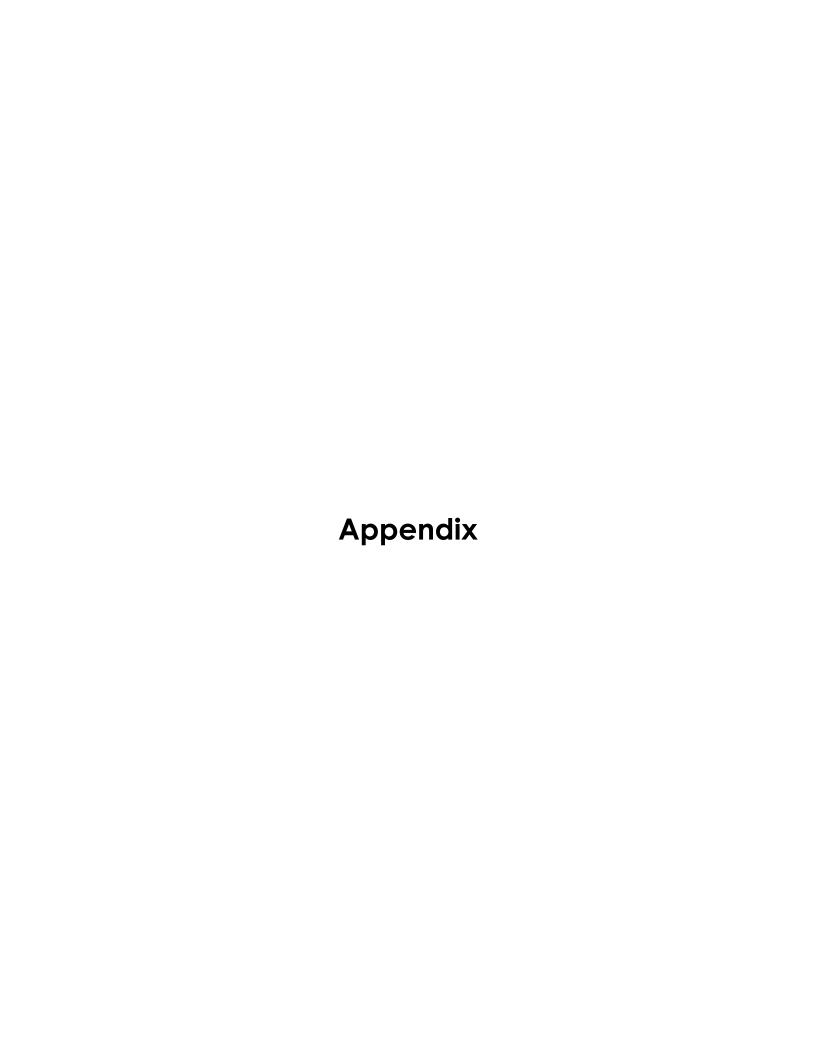**Status: Finding partially remediated**
We interviewed the Communications Director and reviewed supporting documentation to determine that TCDD has created annual and monthly Trello checklists to document the review of the vendor's SOC reports and ensure vendor compliance with the web hosting contract. These checklists were implemented June 13, 2017. Full implementation has not occurred, as only one monthly Trello checklist was completed by TCDD staff.

We verified that the vendor is hosting disabilitytx.org website by reviewing the supporting documentation such as vendor email confirmation and by visiting the website. We reviewed the contract and verified that reporting of web statistics was removed from the contract.

TCDD Management Response: Management agrees that this finding was partially remediated. Calendar alerts have been created to ensure monthly and annual reports are requested and received from the vendor. Also, checklists have been developed to ensure the reports are reviewed and issues are addressed, as appropriate. TCDD performed these tasks for June and will continue to perform the tasks going forward.

Responsible Party: Communications Director
Implementation Date: July 5, 2017

Appendix

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Internal Audit Follow Up Procedures Report over Prior Year Website
Administration Findings
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Risk Ratings

Residual risk is the risk derived from the environment after considering the mitigating effect of internal controls. The area under audit has been assessed from a residual risk level utilizing the following risk management classification system.

High

High risk findings have qualitative factors that include, but are not limited to:

- Events that threaten the TCDD's achievement of strategic objectives or continued existence
- Impact of the finding could be felt outside of TCDD or beyond a single function or department

- Potential material impact to operations or the TCDD's finances
- Remediation requires significant involvement from senior TCDD management
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Moderate

Moderate risk findings have qualitative factors that include, but are not limited to:

- Events that could threaten financial or operational objectives of TCDD
- Impact could be felt outside of TCDD or across more than one function of TCDD

- Noticeable and possibly material impact to the operations or finances of TCDD
- Remediation efforts that will require the direct involvement of functional leader(s)
- May require senior TCDD management to be updated

Low

Low risk findings have qualitative factors that include, but are not limited to:

- Events that do not directly threaten TCDD's strategic priorities
- Impact is limited to a single function within TCDD

- Minimal financial or operational impact to the organization
- Require functional leader(s) to be kept updated, or have other controls that help to mitigate the related risk