



Performance Audit

Trust Accounting and Payroll System (TAPS)

Department of Corrections (DOC) and Department of Technology, Management, and Budget (DTMB)

Report Number:
471-0526-15

Released:
March 2016

TAPS is an automated system for recording and processing prisoner funds held in trust by DOC. DTMB provides maintenance and operational support of TAPS. DOC uses TAPS to record prisoner monies, such as prisoner payroll, funds received from nonprison sources, and legal settlements. DOC also uses TAPS to record prisoner payments, such as purchases of personal items, medical copayments, prisoner debt payments, reimbursements to DOC, and victim restitution. As of June 2015, TAPS contained records for 43,650 prisoners with account balances totaling \$3.7 million. In June 2015, DOC processed 283,600 transactions through TAPS.

Audit Objective			Conclusion
Objective #1: To assess the effectiveness of DOC's security and access controls over TAPS.			Moderately effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
DOC did not fully implement user access controls over TAPS to help prevent or detect inappropriate access to TAPS data. DOC granted update capability to 187 users who did not appear to have a business need to access TAPS (<u>Finding #1</u>).		X	Agrees
DOC did not fully implement TAPS password controls to help ensure the authentication of users and the protection of TAPS data. Password complexity, change, and reuse rules were not enforced (<u>Finding #2</u>).		X	Agrees

Audit Objective			Conclusion
Objective #2: To assess the sufficiency of TAPS for processing prisoner accounts.			Sufficient with exceptions
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
DOC should improve its communication of the TAPS change control process to help ensure that TAPS meets user needs (<u>Finding #3</u>).		X	Agrees
DOC and DTMB did not establish interface design documentation, which could increase future maintenance costs and dependency on the knowledge held by key individuals (<u>Finding #4</u>).		X	Agrees
Observations Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Opportunities exist to improve TAPS efficiency (<u>Observation #1</u>).	Not applicable	Not applicable	Not applicable

Audit Objective			Conclusion
Objective #3: To assess the effectiveness of DOC and DTMB's efforts to ensure the accuracy of TAPS data.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable	Not applicable	Not applicable

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: www.audgen.michigan.gov

Office of the Auditor General
201 N. Washington Square, Sixth Floor
Lansing, Michigan 48913

Doug A. Ringler, CPA, CIA
Auditor General

Laura J. Hirst, CPA
Deputy Auditor General