

Office of the Auditor General
Performance Audit Report

Trust Accounting and Payroll System
Department of Corrections and
Department of Technology, Management, and Budget

March 2016

The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

Article IV, Section 53 of the Michigan Constitution



Performance Audit

Trust Accounting and Payroll System (TAPS)

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

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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

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March 29, 2016

Ms. Heidi E. Washington, Director
Department of Corrections
Grandview Plaza Building
Lansing, Michigan
and
Mr. David B. Behen
Director, Department of Technology, Management, and Budget
Chief Information Officer, State of Michigan
Lewis Cass Building
Lansing, Michigan

Dear Ms. Washington and Mr. Behen:

I am pleased to provide this performance audit report on the Trust Accounting and Payroll System, Department of Corrections and Department of Technology, Management, and Budget.

We organize our findings and observations by audit objective. Your agencies provided preliminary responses to the recommendations at the end of our fieldwork. The *Michigan Compiled Laws* and administrative procedures require an audited agency to develop a plan to comply with the recommendations and submit it within 60 days of the date above to the Office of Internal Audit Services, State Budget Office. Within 30 days of receipt, the Office of Internal Audit Services is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

A handwritten signature in black ink that reads "Doug Ringler". The signature is written in a cursive style.

Doug Ringler
Auditor General

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AUDIT OBJECTIVES, CONCLUSIONS, FINDINGS, AND OBSERVATIONS

EFFECTIVENESS OF SECURITY AND ACCESS CONTROLS

BACKGROUND

Security* and access controls* limit or detect inappropriate access, which is important to ensure the availability, confidentiality, and integrity of data. Poor application security would not only compromise the Trust Accounting and Payroll System* (TAPS) but may also compromise the operating system*, database management system*, and other trusted network systems.

AUDIT OBJECTIVE

To assess the effectiveness* of the Department of Corrections' (DOC's) security and access controls over TAPS.

CONCLUSION

Moderately effective.

FACTORS IMPACTING CONCLUSION

- DOC and the Department of Technology, Management, and Budget (DTMB) established and implemented some security configurations* and access controls in accordance with State policy and best practices.
- Two reportable conditions* related to the need to improve TAPS user access controls (Finding #1) and password controls (Finding #2).

** See glossary at end of report for definition.*

FINDING #1

Improvements are needed to TAPS user access controls.

195 active TAPS accounts with update capability had not been used in over one year.

187 users did not appear to have a business need to access TAPS.

DOC did not fully implement user access controls over TAPS to help prevent or detect inappropriate access to TAPS data.

Our review of TAPS user access controls disclosed that DOC did not:

- a. Always promptly disable user accounts with update capability that no longer required access to TAPS.

We determined that 239 (45%) of the 537 active user accounts with update capability had not logged into TAPS in over 120 days. Of these 239 accounts, 195 had not been used in over one year and 12 belonged to users who no longer required access because they had retired or transferred to another State department. Accounts that no longer require access should be disabled to prevent improper access to TAPS. DTMB Technical Standard 1335.00.03 requires the system owner to review accounts every 120 days and deactivate accounts of terminated or transferred users.

DOC informed us that if a user did not access TAPS within 90 days, TAPS locks the user out of the system and the security administrator must unlock the account.

- b. Grant user access to TAPS based on the principle of least privilege*.

DOC granted update capability to 187 of the 537 active users associated with 35 job classifications that did not appear to have a business need to access TAPS. These classifications included nutritionist, chaplain, librarian, and teacher aide. DTMB Technical Standard 1335.00.03 requires the system owner to use the principle of least privilege, which limits users to only the access necessary to perform their jobs.

DOC informed us that it gave access to many of these users because the facilities need to have staff available to perform vital TAPS data entry in addition to their regular duties.

- c. Document and monitor user access rights to TAPS.

We judgmentally selected 7 users who were granted access to TAPS between October 2012 and June 2015 and requested a copy of each user's TAPS access form. DOC did not document the level of access granted for 5 (71%) of the 7 users.

* See glossary at end of report for definition.

Also, DOC did not conduct periodic reviews to ensure that each user's privileges are appropriate for his or her job responsibilities and that user accounts that no longer require access are disabled. DTMB Technical Standard 1335.00.03 requires the system owner to document the access privileges of users, periodically review access privileges, and disable and remove accounts that no longer require access.

- d. Configure TAPS to automatically lock a user account after five unsuccessful log-in attempts.

After five attempts, TAPS automatically logs off, but a user is allowed to immediately reopen TAPS and continue his or her log-in attempts. DTMB Technical Standard 1335.00.03 requires a system to automatically lock a user account for 30 minutes or until unlocked by a system administrator.

DOC informed us that it was not aware that TAPS was not updated for the access control requirement when DOC's Offender Management Network Information System* (OMNI) was upgraded. Therefore, DOC did not take the necessary actions to implement the control.

RECOMMENDATION

We recommend that DOC fully implement user access controls over TAPS to help prevent or detect inappropriate access to TAPS data.

AGENCY PRELIMINARY RESPONSE

DOC provided us with the following response:

DOC agrees and will comply by revising its security policy to include periodic account monitoring to ensure timely account deactivations and appropriate user privileges by job responsibility and business need. DOC will also fully implement access control requirements for TAPS regarding unsuccessful log-in attempts.

* See glossary at end of report for definition.

FINDING #2

Improvements are needed to TAPS password controls.

Password complexity, change, and reuse rules were not enforced.

DOC did not fully implement TAPS password controls to help ensure the authentication of users and the protection of TAPS data.

Our review disclosed that DOC did not:

- a. Enforce password complexity rules.

DTMB Technical Standard 1335.00.03 requires that passwords be a minimum of eight characters in length and contain a combination of uppercase, lowercase, numeric, and special characters.

- b. Enforce password change rules.

DTMB Technical Standard 1335.00.03 requires users to change at least four characters of their password when new passwords are created.

- c. Enforce password reuse rules.

DTMB Technical Standard 1335.00.03 requires that passwords not be reused for ten generations.

DOC informed us that it was unaware that TAPS was not updated for the password configuration policy requirements when OMNI was upgraded. Therefore, DOC did not take the necessary actions to implement changes to TAPS password rules.

RECOMMENDATION

We recommend that DOC fully implement TAPS password controls to help ensure the authentication of users and the protection of TAPS data.

AGENCY PRELIMINARY RESPONSE

DOC provided us with the following response:

DOC agrees and will comply by working with DTMB to fully implement current password configuration requirements for TAPS.

SUFFICIENCY OF TAPS FOR PROCESSING PRISONER ACCOUNTS

BACKGROUND

When a prisoner* enters a correctional facility, DOC establishes a trust account in TAPS. Funds credited to the trust account are available to the prisoner for personal use as outlined by DOC policy directives.

DOC uses TAPS to record prisoner monies, prisoner payments, and legal disbursements. TAPS source data includes prisoner payroll, interface files for deposits from families and commissary goods, order forms for catalog purchases, and court orders for victim restitution payments.

Business office staff within DOC's Correctional Facilities Administration process the TAPS transactions.

AUDIT OBJECTIVE

To assess the sufficiency of TAPS for processing prisoner accounts.

CONCLUSION

Sufficient with exceptions.

FACTORS IMPACTING CONCLUSION

- DOC and DTMB established and implemented some change control* procedures.
- DOC and DTMB established and implemented some interface process procedures.
- DTMB properly processed interface files according to schedule.
- Two reportable conditions related improving communication of the change control process (Finding #3) and establishing interface design documentation (Finding #4).
- Observation* related to opportunities to improve TAPS efficiency* (Observation #1).

* See glossary at end of report for definition.

FINDING #3

Improved communication of the TAPS change control process is needed.

DOC should improve its communication of the TAPS change control process to help ensure that TAPS meets user needs.

The Federal Information System Controls Audit Manual* (FISCAM) states that users should have access to and knowledge of the change control process, including software change requests.

DOC's Automated Data Systems Section (ADSS) established procedures for users to submit change requests for addressing TAPS deficiencies and requesting system enhancements. However, 31 (97%) of 32 primary regional business offices' users informed us that they were not aware of the change control process. As a result, ADSS was unaware of and, therefore, could not evaluate potential TAPS enhancements identified by the users and appropriately prioritize them relative to any other DOC information system projects. For example, business office users informed us that a modification of TAPS to ensure that it always calculates prisoner debt transactions accurately would reduce users' time spent on responding to prisoners' questions concerning their accounts and making manual adjustments to the prisoners' accounts.

DOC informed us that TAPS users have the ability to e-mail change requests to ADSS; however, ADSS did not effectively communicate the e-mail address to which users should submit change requests.

RECOMMENDATION

We recommend that DOC improve its communication of the TAPS change control process.

AGENCY PRELIMINARY RESPONSE

DOC provided us with the following response:

DOC agrees and will comply by revising its computer usage policy to include details on how to make DOC application change requests, posting a notice on the DOC internal Sharepoint website, and instructing users to report problems or improvements for any DOC applications when sending computer availability notifications to users.

* See glossary at end of report for definition.

FINDING #4

Interface design documentation is necessary.

DOC and DTMB did not establish interface design documentation, which could increase future maintenance costs and dependency on the knowledge held by key individuals.

FISCAM states that organizations should establish interface design documentation, such as defined responsibilities, data mappings, and controls for ensuring the accuracy and completeness of the interface.

TAPS interfaces with OMNI and three private vendor systems to exchange data related to the receipt or disbursement of prisoner funds. We reviewed the 3 inbound interfaces that updated TAPS and noted that DOC and DTMB did not document:

- The parties responsible for data handling, error handling, and reconciliation procedures.
- How the interfaced files updated TAPS data tables.
- The controls in place to ensure the accuracy and completeness of data received from other systems. Neither DOC nor DTMB reconciled the record counts of the 3 inbound interfaces that updated TAPS data to ensure that all records were processed. However, DOC reconciled control totals for the 2 inbound interfaces that updated a prisoner fund balance.

DTMB informed us that documentation was not created when DOC interfaced TAPS with the private vendor systems in February 2009.

RECOMMENDATION

We recommend that DOC and DTMB establish interface design documentation.

AGENCY PRELIMINARY RESPONSE

DOC and DTMB provided us with the following response:

DOC and DTMB agree and complied by establishing interface design documentation, which will help to ensure the accuracy and completeness of all TAPS interfaces.

OBSERVATION #1

Opportunities exist to improve TAPS efficiency.

In February 2002, DOC implemented TAPS to process transactions for the receipt and disbursement of prisoner funds. We interviewed 30 business office staff and identified opportunities for improving the efficiency of the business office staff who use TAPS.

Business office staff input detailed prisoner purchase transactions into TAPS. Staff also input associated summary level transactions into the Michigan Administrative Information Network* (MAIN), which we estimated requires 6,400 staff hours annually. This equates to 3.1 full-time staff at an estimated cost of \$257,000. Also, program staff input payroll data, such as prisoner name, days worked, daily pay rate, and monthly wage amount, into either spreadsheets or word processing documents. After the business offices receive the electronic files, business office staff input the prisoner payroll transactions into TAPS. We estimated that business office staff spend 2,400 hours annually entering prisoner payroll transactions into TAPS. This equates to 1.2 full-time staff at an estimated cost of \$97,000. Eliminating the need for dual entry of data could allow DOC to utilize its resources on other projects.

DOC and DTMB informed us that, during fiscal year 2015, they evaluated the possibility of interfaces between TAPS and the system that is being developed to replace MAIN (SIGMA). DOC determined that the process to create and maintain the interfaces would be labor intensive; therefore, it did not determine the cost to upgrade TAPS.

DOC and DTMB should consider the feasibility of upgrading or modifying TAPS to eliminate duplication and improve the efficiency of processing prisoner transactions.

* See glossary at end of report for definition.

EFFECTIVENESS OF EFFORTS TO ENSURE THE ACCURACY OF TAPS DATA

BACKGROUND

DOC acts in a fiduciary capacity to maintain accounts on behalf of the prisoners in its correctional facilities. DOC uses TAPS to record prisoner receipts, prisoner payments, and legal disbursements. TAPS transactions are subjected to automated edit checks during processing, such as offender and caseload limits, availability of prisoner funds, and validity of data. Also, TAPS is designed to calculate the amounts of certain TAPS transactions during processing, such as taxes, victim restitution, and court-ordered payments.

AUDIT OBJECTIVE

To assess the effectiveness of DOC and DTMB's efforts to ensure the accuracy of TAPS data.

CONCLUSION

Effective.

FACTORS IMPACTING CONCLUSION

- TAPS data contained valid values and amounts in accordance with established parameters.
- TAPS accurately calculated debt transactions for 39 (98%) of 40 selected prisoners.
- TAPS accurately calculated tax withholding amounts from prisoner trust accounts.
- We identified no irregularities or unusual trends in TAPS data.
- No findings related to this audit objective.

SYSTEM DESCRIPTION

In February 2002, DOC implemented TAPS as an automated system for recording and processing prisoner funds held in trust by DOC. 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; and legal disbursements including taxes, reimbursements to DOC, victim restitution, and court-ordered payments.

Business office staff within DOC's Correctional Facilities Administration process the TAPS transactions. The staff are located in the Jackson Region Business Office, Kinross Region Business Office, and correctional facilities' business offices. The regional business offices are responsible for processing the TAPS transactions except for those transactions that they delegate to the correctional facilities' business offices located within their respective region. In June 2015, DOC processed 283,600 transactions through TAPS. As of June 2015, TAPS contained records for 43,650 prisoners with account balances totaling \$3.7 million.

DOC and DTMB are jointly responsible for the maintenance and operation of TAPS. Staff within DOC's Budget and Operations Administration are responsible for TAPS security, access, development, and maintenance. DOC is responsible for identifying, authorizing, and monitoring changes to TAPS. DTMB's Customer Services implements the changes to TAPS. Also, DTMB schedules and monitors interface processing.

AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

AUDIT SCOPE

To examine the information processing and other records related to TAPS. 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, 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.

Except as described in the methodology, our audit did not include TAPS general controls* and output controls or a review of the operations and records included within the scope of our performance audit of Prisoner Accounts, Prisoner Store Programs, and Prisoner Benefit Funds, Department of Corrections (471-0380-14), located at www.audgen.michigan.gov/finalpdfs/14_15/r471038014.pdf. Accordingly, we do not express any conclusions related to TAPS general controls, output controls, or processes not included within the scope and methodology of this audit.

PERIOD

Our audit procedures, which included a preliminary survey, audit fieldwork, report preparation, analysis of agency responses, and quality assurance, generally covered the period October 1, 2012 through June 30, 2015.

METHODOLOGY

We conducted a preliminary survey of TAPS to formulate a basis for defining our audit objectives and scope. During our preliminary survey, we:

- Interviewed DOC and DTMB management and staff to obtain an understanding of TAPS.
- Reviewed applicable State laws, DOC policy directives, and DTMB policies and procedures.
- Obtained an understanding of DOC's:
 - Processes for granting and monitoring user access to TAPS.
 - Processes for recording prisoner receipts and payments.
- Observed DOC staff process TAPS transactions.
- Obtained an understanding of TAPS edits and validations.

* See glossary at end of report for definition.

- Obtained an understanding of DOC and DTMB's process for change controls.
- Reviewed system documentation, including contracts and security agreements between DOC and third party vendors.

OBJECTIVE #1

To assess the effectiveness of DOC's security and access controls over TAPS.

To accomplish our first objective, we:

- Obtained a list of TAPS users and tested for:
 - Active accounts assigned to users no longer employed by the State.
 - Active accounts that had not logged into TAPS in at least 120 days.
 - Appropriateness of access profiles assigned to users.
 - DOC monitoring of users with multiple active TAPS accounts.
- Randomly selected 45 of 1,760 active users to determine whether DOC:
 - Maintained user access forms and security agreements and approved the access forms.
 - Granted access to the TAPS profiles requested on the access forms.
- Interviewed DOC management to obtain an understanding of TAPS segregation of duties*.
- Tested the configuration of TAPS passwords against DOC and DTMB policy and industry best practices.

OBJECTIVE #2

To assess the sufficiency of TAPS for processing prisoner accounts.

To accomplish our second objective, we:

- Interviewed DOC management and staff to determine if TAPS functionality assisted in minimizing the use of DOC resources.

* See glossary at end of report for definition.

- Interviewed DOC management and staff to identify TAPS transactions manually entered by DOC staff into other systems.
- Reviewed various TAPS payroll datasets and determined whether DOC utilized the TAPS payroll module.
- Identified manual TAPS transactions and determined whether DOC management considered an automated process for those transactions.
- Interviewed business office staff within DOC's Correctional Facilities Administration to determine the process for communicating TAPS change orders to DOC's Budget and Operations Administration and DTMB.
- Reviewed TAPS interface logs and determined if DTMB processed the interface files in a timely manner.
- Interviewed DOC and DTMB management and staff to determine the interface reconciliation process.

OBJECTIVE #3

To assess the effectiveness of DOC and DTMB's efforts to ensure the accuracy of TAPS data.

To accomplish our third objective, we:

- Reviewed various datasets to determine the validity of data stored in TAPS.
- Judgmentally selected 40 of 16,946 prisoners with debt transactions between November 2014 and February 2015 to determine whether TAPS accurately withdrew funds from a prisoner's trust account in accordance with DOC policy and any court orders.
- Identified prisoners subject to prisoner tax withholding and determined whether TAPS accurately withdrew funds from a prisoner's trust account in accordance with DOC policy and Internal Revenue Service regulations.
- Performed data analysis using TAPS data to identify irregularities and trends, such as:
 - Discretionary transactions processed before mandatory transactions.
 - Prisoner transactions exceeded offender and caseload limits.
 - Prisoner transactions resulted in a negative trust account balance.

We assessed the reliability of TAPS by performing electronic testing of required data elements, reviewing existing information about the data and the system that produced it, and interviewing agency officials knowledgeable about the data. In addition, we traced selected data to source documents. We determined that the data was sufficiently reliable for the purposes of this report.

CONCLUSIONS

We base our conclusions on our audit efforts and the resulting material conditions* and reportable conditions.

When selecting activities or programs for audit, we direct our efforts based on risk and opportunities to improve State government operations. Consequently, we prepare our performance audit reports on an exception basis.

AGENCY RESPONSES

Our audit report contains 4 findings and 4 corresponding recommendations. DOC and DTMB's preliminary response indicates that they agree with all of the recommendations.

The agency preliminary response that follows each recommendation in our report was taken from the agencies' written comments and oral discussion at the end of our audit fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100) require an audited agency to develop a plan to comply with the recommendations and submit it within 60 days after release of the audit report to the Office of Internal Audit Services, State Budget Office. Within 30 days of receipt, the Office of Internal Audit Services is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

* See glossary at end of report for definition.

GLOSSARY OF ABBREVIATIONS AND TERMS

access controls	Controls that protect data from unauthorized modification, loss, or disclosure by restricting access and detecting inappropriate access attempts.
ADSS	Automated Data Systems Section.
change controls	Controls that ensure that program, system, or infrastructure modifications are properly authorized, tested, documented, and monitored.
configuration	The way a system is set up. Configuration can refer to either hardware or software or the combination of both.
database management system	Software that uses a standard method of cataloging, retrieving, and running queries on data. The database management system manages incoming data, organizes the data, and provides ways for the data to be modified or extracted by users or other programs.
DOC	Department of Corrections.
DTMB	Department of Technology, Management, and Budget.
effectiveness	Success in achieving mission and goals.
efficiency	Achieving the most outputs and the most outcomes practical with the minimum amount of resources.
Federal Information System Controls Audit Manual (FISCAM)	A methodology published by the U.S. Government Accountability Office (GAO) for performing information system control audits of federal and other governmental entities in accordance with <i>Government Auditing Standards</i> .
general controls	The structure, policies, and procedures that apply to an entity's overall computer operations. These controls include an entitywide security program, access controls, application development and change controls, segregation of duties, system software controls, and service continuity controls.

material condition	A matter that, in the auditor's judgment, is more severe than a reportable condition and could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program.
Michigan Administrative Information Network (MAIN)	The State's automated administrative management system that supports accounting, purchasing, and other financial management activities.
observation	A commentary that highlights certain details or events that may be of interest to users of the report. An observation differs from an audit finding in that it may not include the attributes (condition, effect, criteria, cause, and recommendation) that are presented in an audit finding.
Offender Management Network Information System (OMNI)	An information processing system that DOC uses to store and manage offender data.
operating system	The essential program in a computer that manages all the other programs and maintains disk files, runs applications, and handles devices such as the mouse and printer.
performance audit	An audit that provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.
principle of least privilege	The practice of limiting access to the minimal level that will allow normal functioning. Applied to employees, the principle of least privilege translates to giving people the lowest level of user access rights that they can have and still do their jobs. The principle is also applied to things other than people, including programs and processes.
prisoner	A person serving a term of incarceration under the jurisdiction of DOC.
reportable condition	A matter that, in the auditor's judgment, is less severe than a material condition and falls within any of the following categories: an opportunity for improvement within the context of the audit objectives; a deficiency in internal control that is significant within

the context of the audit objectives; all instances of fraud; illegal acts unless they are inconsequential within the context of the audit objectives; significant violations of provisions of contracts or grant agreements; and significant abuse that has occurred or is likely to have occurred.

security

Safeguarding an entity's data from unauthorized access or modification to ensure its availability, confidentiality, and integrity.

segregation of duties

Separation of the management or execution of certain duties or areas of responsibility to prevent or reduce opportunities for unauthorized modification or misuse of data or service.

Trust Accounting and Payroll System (TAPS)

An automated system for recording and processing prisoner funds held in trust by DOC.

