



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
STATE AUDITOR

August 4, 2009

Information Systems Management Report

Larry L. Brown, Executive Director
Mississippi Department of Transportation
P. O. Box 1850
Jackson, Mississippi 39215-1850

Dear Mr. Brown:

The Office of the State Auditor has completed its limited assessment of the Information Systems (IS) general controls of the Information Systems Division of the Mississippi Department of Transportation (MDOT). This assessment focused on the adequacy of MDOT's information technology general controls (ITGC) which help to protect the integrity and security of its computer systems and was performed in conjunction with the audit of the State of Mississippi.

The following members of the Office of the State Auditor participated in this engagement: Toby Frazier, CISA (IS Audit Section Director), Mike Ferguson, CISA (Senior IS Auditor), and LaDonna Johnson, MBA (Senior IS Auditor).

Scope of Our Review

To support our general controls assessment, our procedures were performed through observations, discussions and testing of the information technology general controls (ITGC) of MDOT's Information Systems. Our fieldwork for these assessment procedures was begun on April 1, 2009. The scope of our Information Systems review included business environment risks, information processing technology risks in the following categories: integrity, reliability, availability, and access, managing problems and incidents, database security, operating system security, and network and server security.

Limitations

In planning and performing our limited assessment of MDOT's information systems, we considered MDOT's information technology general controls (ITGC) in order to determine our assessment procedures; however, this review was not for the purpose of expressing an opinion on the effectiveness of the internal control over information systems. Also, these procedures cannot and do not provide absolute assurance that all state legal requirements have been met. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures for this or other fiscal years to ensure compliance with legal requirements.

Standards for Reporting of Findings

As stated previously, our review was intended to be in support of the state financial audit of MDOT. Therefore, any exceptions (if noted) in ITGC are ultimately evaluated as to their impact on financial reporting by the entity.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over IS was for the limited purpose described in the fourth paragraph and would not necessarily identify all deficiencies in internal control over information systems that might be significant deficiencies or material weaknesses.

Summary

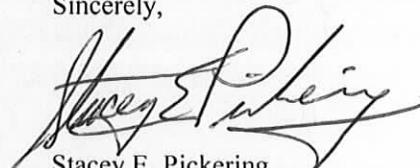
Our review of ITGC of MDOT's Information Systems Division, did not identify any deficiencies in the internal control over IS and its operation that we consider to be a material weakness, as defined above.

Acknowledgement

We appreciate the cooperation and courtesy extended by the officials and employees of the Mississippi Department of Transportation throughout this assessment. If you have any questions or need more information, please contact me.

This report is intended solely for the information and use of management, Members of the Legislature and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,



Stacey E. Pickering
State Auditor