



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

April 9, 2015

Information Systems Management Report

Dr. Mary Currier, State Health Officer
Mississippi Department of Health
570 East Woodrow Wilson Drive
Jackson, Mississippi 39216

Dear Dr. Currier:

The Office of the State Auditor has completed its limited assessment of the Information Systems (IS) general controls and selected application controls of the Mississippi State Department of Health (MSDH). This assessment focused on the adequacy of the MSDH 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: David Ashley, MBA, ME, CISA, CISM, CBCP, CRISC (IS Audit Director) and LaDonna Johnson, MBA, CISA (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 Mississippi State Department of Health's Information Systems. The scope of our Information Systems review included information processing technology risks in the following categories: integrity, reliability, availability and access, managing problems and incidents.

Limitations

In planning and performing our limited assessment of Mississippi State Department of Health's information systems, we considered Mississippi State Department of Health'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.

Internal Controls Over Information Systems

As stated previously, our review was intended to be in support of the federal audit of the Mississippi State Department of Health. Therefore, any exceptions in ITGC are ultimately evaluated as to their impact on federal reporting by the entity.

A deficiency in internal control 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 and correct misstatements or noncompliance on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility, that a material misstatement of the entity's financial statements or material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of the internal controls over IS was for the limited purpose described in the fourth paragraph and was not designed to identify all deficiencies in internal control over information systems that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our review we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance

As part of obtaining reasonable assurance about whether selected IS general controls of the Mississippi State Department of Health are functioning as designed, we performed assessments of compliance with industry best practices. However, providing an opinion on compliance with these practices was not an objective of our assessment and accordingly, we do not express such an opinion.

Purpose of this Report

The purpose of this report is solely to describe the scope of our general controls assessment of the Mississippi State Department of Health's Information Systems and the results of that assessment. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

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

Sincerely,



Patrick Dendy, CPA
Director, Department of Audit

End of Report