



Summary

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Public entities rely heavily on information technology (IT) to achieve their missions and business objectives. As such, IT controls are an integral part of entity internal control systems. The Auditor General evaluates the effectiveness of entity controls over IT as a part of financial and operational audits. IT audit findings included in our financial and operational audit reports issued during the 2008-09 fiscal year are summarized below:

- In 87 audit reports, we disclosed 613 IT audit findings involving 80 public entities. These findings related to entity IT controls that were deficient or needed improvement. Of the 613 IT audit findings, 144 findings, or approximately 23 percent, were also included in audit reports for the same entities from previous fiscal years. Nineteen of the findings had been included in more than one previous audit report for the same entity.
- The most prevalent IT audit findings disclosed that improvements were needed in controls over access to entity data and IT resources and described deficiencies in entity IT security management.
- The nature and extent of the IT audit findings disclosed in our audits and the percentage of repeated findings are indicative of the need for entity management, those charged with governance, and other stakeholders to place increased emphasis on improving the security and control over data and IT resources.