



**New Jersey State Legislature
Office of Legislative Services
Office of the State Auditor**

EXECUTIVE SUMMARY

**DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF LAW**

July 1, 2014 to December 22, 2017

We found that the financial transactions included in our testing were related to the division's programs, were reasonable, and were recorded properly in the accounting systems. In making these determinations we identified areas where improvements can be made to testing of the disaster recovery plan, monitoring of the super user access, scanning the system for vulnerability, adherence to the department's Supplementary Code of Ethics and the State Ethics Commission requirements, the client billing process, and compliance with outside counsel guidelines.

AUDIT HIGHLIGHTS

- The division utilizes its billing and timekeeping system to record and process client billings for the services it provides. The system was not tested for disaster recovery general application system controls during our audit period. We were informed that the system was tested in sections, however, we were not provided with any reports of their test(s) conducted during our audit period.
- The functions of five individuals who had super user access to the division's billing and timekeeping system were neither segregated nor monitored.
- The Department of Law and Public Safety, Office of Attorney General (OAG) information technology unit last performed a network vulnerability assessment scan for the billing and timekeeping system in July 2016, in which a number of weaknesses were highlighted. The OAG did not provide us with a subsequent vulnerability scan to verify those weaknesses were corrected.
- No department officer or employee who is an attorney may engage in the private practice of law or provide other legal services without the prior approval of the Attorney General or his/her designee. We found 12 attorneys received wages from a labor union without the required prior approval by the department.
- The division provides legal representation and counsel to the departments, board offices, and commissions within state government. The client billing process between the division and client agencies needs improvement.
- The division will retain outside counsel to represent the state due to a variety of reasons including conflict of interest. Per the division's outside counsel guidelines, bills for more than 10 hours per day for each of the firm's attorneys are prohibited unless authorized in advance in writing by the division's management. We were only provided with the legal firm's letter referring to the division's approval of this allowance and not the actual documentation of the division's authorization. Those billings resulted in overpayment of \$11,900 and \$169,000.

AUDITEE RESPONSE

Although the department was not in complete agreement with some of the report's findings and recommendations, their response indicated a number of corrective actions that would address the types of concerns identified by the audit team.

For the complete audit report or to print this Executive Summary, click [here](#).