



EXECUTIVE SUMMARY

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TAXPAYER UNREMITTED LIABILITY INVENTORY PLOTTING SYSTEM
(TULIPS)
AND THE GENERIC TAX SYSTEM (GENTS)
April 23, 2018 to August 31, 2020

Overall, we found that the Division of Taxation (division) has appropriate general and application controls in place to ensure the confidentiality, integrity, and availability of the TULIPS and GENTS applications and their data. However, we noted areas for improvement in controls and processes that require management's attention regarding logical access, change control, and contingency planning.

AUDIT HIGHLIGHTS

- Our audit disclosed 18 instances where a user separated from service did not have their access removed immediately, as required by the *Statewide Information Security Manual*, with an average of 872 days between separation and suspension of the user's access. This could leave a window where the separated user could potentially access the TULIPS and/or GENTS applications.
- The employee access form could not be located for 8 of 14 users who were provided access to TULIPS and/or GENTS during the audit period with an approval authority for more than \$100,000 in refund or credit areas. This prevented us from verifying that their access was properly entered and approved.
- We tested all 22 open TULIPS or GENTS application change requests and found that 4 were not approved by an appropriate officer of the committee responsible for approving changes, and 17 of the 18 remaining change requests were authorized and approved by the same individual. In addition, the division did not have formally documented change control procedures.
- The division has both the technical and operational aspects of their contingency planning that are either outdated or missing.

AUDITEE RESPONSE

The division generally concurs with our findings and recommendations.

For the complete audit report click [here](#).