



**New Jersey State Legislature  
Office of Legislative Services  
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**EXECUTIVE SUMMARY**

**DEPARTMENT OF THE TREASURY  
DIVISION OF REVENUE AND ENTERPRISE SERVICES  
INFORMATION TECHNOLOGY SYSTEMS  
February 6, 2017 to June 20, 2018**

The division has implemented adequate controls and processes over change management, system backup and recovery, contingency planning and disaster recovery, system security, and data integrity. In making this determination we noted certain control weaknesses requiring management's attention.

**AUDIT HIGHLIGHTS**

- There are 225 of 608 accounts with Active Directory access that have not been logged into, and 126 accounts have non-expiring passwords. These conditions, if compromised, could allow an individual to gain unauthorized access to or perform unauthorized or inappropriate activities on entity systems or data. The division should create a policy and procedure for the regular review of Active Directory access to reduce the risk of unnecessary access and create a separation policy for those with vendor access and properly remove their credentials within Active Directory in a timely manner.
- Due to insufficient input controls with the Set-Off of Individual Liability (SOIL) system, the system currently does not identify when an agency sends social security number (SSN) entries that contain invalid numbers. The potential set-off of refunds will not occur if the master file does not have accurate SSNs.
- Currently, the SOIL system utilizes a paper card system to correspond with the agencies. Automating this archaic card system would reduce the workload significantly and save the time and money required for printing and delivering these cards.

**AUDITEE RESPONSE**

The division concurs with our findings and recommendations.

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