



STATE OF TENNESSEE COMPTROLLER OF THE TREASURY

Tennessee Bureau of Investigation

Performance Audit Report

October 2014

Justin P. Wilson
Comptroller of the Treasury



Department of Audit
Division of State Audit
Risk-Based Performance Audit Group

DEBORAH V. LOVELESS, CPA, CGFM
Director

KANDI B. THOMAS, CPA, CFE, CGFM
Assistant Director

TERESA L. KENNEDY, CPA
Audit Manager

Edwin J. Carter, Jr.
Sonja Yarbrough, CFE
In-Charge Auditors

Sam Alzoubi, CFE
Pinky Patel
Heather Roe
Staff Auditors

Amy Brack
Editor

Amanda Adams
Assistant Editor

Comptroller of the Treasury, Division of State Audit
1500 James K. Polk Building
Nashville, TN 37243-1402
(615) 401-7897

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STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF STATE AUDIT
SUITE 1500, JAMES K. POLK STATE OFFICE BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1402

PHONE (615) 401-7897
FAX (615) 532-2765

October 23, 2014

The Honorable Bill Haslam, Governor
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
Mark Gwyn, Director
Tennessee Bureau of Investigation
901 R.S. Gass Boulevard
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a performance audit of selected programs and activities of the Tennessee Bureau of Investigation for the period January 1, 2012, through April 30, 2014.

Our audit disclosed a finding that is detailed in the Objectives, Methodologies, and Conclusions section of this report. Management of the Tennessee Bureau of Investigation has responded to the audit finding; we have included the response following the finding. We will follow up on the audit to examine the application of the procedures instituted because of the audit finding.

We have reported one less significant matter involving internal control to the Tennessee Bureau of Investigation's management in a separate letter.

Sincerely,

Deborah V. Loveless, CPA
Director

DVL/ec
14/064

State of Tennessee

A u d i t H i g h l i g h t s

Comptroller of the Treasury

Division of State Audit

Performance Audit
Tennessee Bureau of Investigation
October 2014

AUDIT SCOPE

We have audited the Tennessee Bureau of Investigation for the period January 1, 2012, through April 30, 2014. Our audit scope included a review of internal control and compliance with laws and provisions of contracts and grant agreements in the Forensic Services Division, the Drug Investigation Division, and the Information Systems Division. Management of the Tennessee Bureau of Investigation is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, and provisions of contracts and grant agreements.

For our sample design, we used nonstatistical audit sampling, which was the most appropriate and cost-effective method for concluding on our audit objectives. Based on our professional judgment, review of authoritative sampling guidance, and careful consideration of underlying statistical concepts, we believe that nonstatistical sampling provides sufficient, appropriate audit evidence to support the conclusions in our report. We present more detailed information about our methodologies in the individual report sections.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

AUDIT FINDING

The Tennessee Bureau of Investigation's Information Systems Division did not establish adequate internal controls over internal computer applications, and the bureau's Human Resources Unit did not follow state information systems security policies

Based on our testwork, management of the Information Systems Division within the Tennessee Bureau of Investigation (the bureau) did not design and implement adequate information systems controls for internal computer applications and systems. Additionally, based on our testwork, the bureau's Human Resources management and staff did not follow state information systems security policies. While the conditions observed have the potential to affect bureau operations, we are not aware of any instances in which critical information was not available to law enforcement officers. The conditions mentioned in this finding were internal control issues and do not impact the reliability or security of bureau systems that are critical to law enforcement, nor do they impact information that is available to the public. The wording of this finding does not identify specific vulnerabilities that could allow someone to exploit the bureau's systems. Disclosing those vulnerabilities could present a potential security risk by providing readers with information that might be confidential, pursuant to Section 10-7-504(i), *Tennessee Code Annotated* (page 12).

Performance Audit Tennessee Bureau of Investigation

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Performance Audit Tennessee Bureau of Investigation

INTRODUCTION

POST-AUDIT AUTHORITY

This is the report on the performance audit of the Tennessee Bureau of Investigation. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which requires the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

BACKGROUND

The mission statement of the Tennessee Bureau of Investigation (the bureau) is to ensure “that guilt shall not escape nor innocence suffer.” The bureau is organized into six divisions that report to the Director: Administrative Services, Training, Criminal Investigation, Drug Investigation, Forensic Services, and Information Systems. The Executive Officer and the Internal Audit function also report to the Director. The bureau’s business unit code is 348.00.

The Executive Officer spearheads and implements special projects, as assigned by the Director, and ensures adherence to and coordinates training for the Title VI Implementation Plan. In addition, the Executive Officer manages the TBI’s Top Ten Most Wanted program and all media inquiries regarding the program.

The Internal Audit function provides independent, objective assurance and consulting services. Internal Audit also aids the bureau by evaluating and improving the integrity, efficiency, and effectiveness of financial and other management control systems.

The Administrative Services Division consists of the Professional Standards Unit, which is responsible for legal counsel for all divisions and units within the bureau, internal affairs investigations, and accreditation; the Human Resources Unit; the Public Information Office, which is the central point for communication between the bureau and the general public; and the Fiscal Services Unit.

The Training Division is responsible for ensuring that bureau personnel receive the training required to perform their duties safely and effectively. Division staff also coordinate the design, development, revision, and implementation of training programs and lesson plans. In addition, the division provides training to members of law enforcement throughout the state, including the TBI Basic Criminal Investigation School and the TBI State Academy. The division is also responsible for the bureau's Citizens' Academy, which allows Tennessee residents to learn more about the bureau's mission and daily work. Also included in the Training Division is the Uniformed Officer Unit, which is composed of 11 commissioned uniform law enforcement officers whose primary responsibilities are to provide security at the bureau's facilities.

The Criminal Investigation Division, the bureau's largest division, was created as a resource for District Attorneys General and state and local law enforcement agencies to call on for expertise in criminal investigations. The division is also responsible for investigating public corruption and criminal official misconduct. Within the division, the Field Investigation Unit handles a variety of cases from homicide to official misconduct of public officials. The Criminal Intelligence Unit is responsible for compiling, analyzing, and sharing intelligence statewide, with an emphasis on domestic and international terrorism, fugitive apprehension, gang activity, human trafficking, missing children, and the registration of sex offenders. The Medicaid Fraud Control Unit focuses on cases involving provider fraud and patient abuse and neglect, and the Technical Services Unit is responsible for deploying advanced technology to support the bureau's special agents and law enforcement officials statewide in the areas of digital forensics, electronic and technical surveillance, and cyber crimes related to children.

The Drug Investigation Division was created by Public Chapter 1069 in 1998 in response to legislative findings that indicated that approximately 80% of crime in Tennessee was drug-related and that no single agency, bureau, or division in Tennessee focused primarily on illegal drugs. The division's statutory mission is to "investigate, gather evidence and assist in the prosecution of criminal offenses involving controlled substances, narcotics, and other drugs," and in order to fulfill this mission, the division "shall have original jurisdiction over the investigation of all drugs." The division, which is composed of four Regional Field Investigative Units located in Knoxville, Chattanooga, Nashville, and Memphis, cooperates with local, state, and federal law enforcement agencies such as the Drug Enforcement Administration, the Federal Bureau of Investigation, and Tennessee's United States Attorney's offices. In addition, the division collaborates with law enforcement agencies on the Tennessee Methamphetamine and Pharmaceutical Task Force and the Governor's Task Force on Marijuana Eradication.

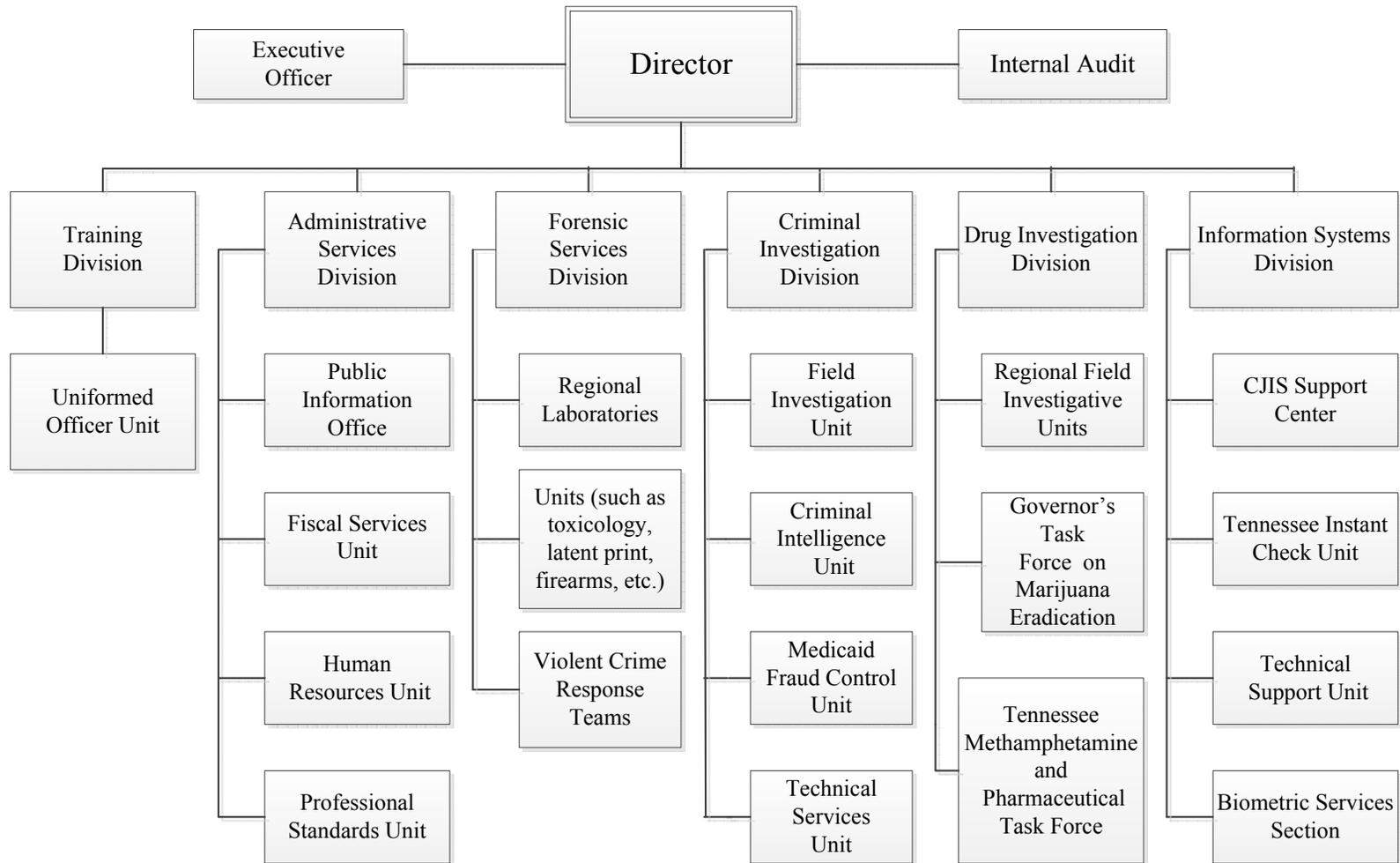
The Forensic Services Division provides forensic science services to any law enforcement agency or medical examiner in the state. The division consists of a central laboratory in Nashville and two regional laboratories in Memphis and Knoxville. Specialized units of these laboratories (such as toxicology, latent print, firearms, etc.) provide forensic analysis of biological, chemical, and physical evidence. There are also violent crime response teams that locate, collect, and document evidence at crime scenes, when requested. The division's labs are accredited through the American Society of Crime Laboratory Directors/Laboratory Accreditation Board.

The Information Systems Division encompasses a wide variety of complex systems that serve the bureau; local, state, and federal criminal justice agencies; and the public. Within the bureau, the division is responsible for services that augment the Forensic Services Division, the Criminal Investigation Division, the Drug Investigation Division, and the Administrative Services Division.

The Information Systems Division includes the Criminal Justice Information System (CJIS) Support Center, the Tennessee Instant Check Unit, the Technical Support Unit, and the Biometric Services Section. The CJIS Support Center supports law enforcement agency members of the Tennessee Information Enforcement System through the National Crime Information Center and the Tennessee Incident Based Reporting System databases. In addition, the CJIS Support Center is responsible for compiling, analyzing, and disseminating criminal justice statistics. The Tennessee Instant Check Unit operates the Tennessee Instant Check System to conduct background checks of any person seeking to purchase a firearm. The Technical Support Unit provides networking assistance, provides support for internal software systems, and manages all projects involving information technology. The Biometric Services Section is responsible for processing and maintaining all information related to the repository of fingerprint-based criminal records; for processing diversions and expungements of criminal records; and for processing applications for background checks.

An organization chart of the Tennessee Bureau of Investigation is on the following page.

Tennessee Bureau of Investigation Organization Chart (as of April 30, 2014)



AUDIT SCOPE

We have audited the Tennessee Bureau of Investigation (the bureau) for the period January 1, 2012, through April 30, 2014. Our audit scope included a review of internal control and compliance with laws and provisions of contracts and grant agreements in the Forensic Services Division, the Drug Investigation Division, and the Information Systems Division. Management of the bureau is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, and provisions of contracts and grant agreements.

For our sample design, we used nonstatistical audit sampling, which was the most appropriate and cost-effective method for concluding on our audit objectives. Based on our professional judgment, review of authoritative sampling guidance, and careful consideration of underlying statistical concepts, we believe that nonstatistical sampling provides sufficient, appropriate audit evidence to support the conclusions in our report. We present more detailed information about our methodologies in the individual report sections.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

PRIOR AUDIT FINDINGS

Section 8-4-109, *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The prior audit report was dated September 2009. A follow-up of all prior audit findings was conducted as part of the current audit. The current audit disclosed that the Tennessee Bureau of Investigation has corrected the previous audit findings concerning drug diversion, arrest dispositions, and information systems audits.

OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

FORENSIC SERVICES DIVISION

The Forensic Services Division is divided into the following units:

- **Evidence Receiving** – receives, inventories, distributes, and stores all evidence submitted to the laboratory.
- **Drug Chemistry** – analyzes any substance seized as a result of violation of laws regulating the sale, manufacture, distribution, and use of abusive-type drugs.
- **Toxicology** – analyzes blood and other body fluids for alcohol, drugs, or poisons: (1) obtained from persons arrested for traffic violations (such as driving under the influence) and (2) to assist medical examiners in death investigations.
- **Breath Alcohol** – administers and maintains Tennessee’s breath alcohol testing program. Scientists assigned to this unit certify and calibrate evidentiary breath alcohol instruments throughout the state.
- **Latent Print Examination** – analyzes physical evidence for invisible fingerprints and/or palm prints and compares latent prints developed with the inked impressions of suspects.
- **Firearms Identification** – determines if a bullet, cartridge case, or other ammunition component was fired from a particular weapon. The science of firearms identification extends beyond the comparison of bullets to include knowledge of the operation of all types of weapons; toolmark examination; the restoration of obliterated serial numbers on weapons and other evidence; the detection and characterization of gunpowder residue on garments; and the estimation of muzzle-to-garment distance.
- **Microanalysis** – is responsible for fire debris analysis; gunshot residue analysis; impression evidence comparisons; paint analysis and comparisons; glass analysis and comparisons; fiber comparisons; and explosives.
- **Serology/DNA (Deoxyribonucleic Acid)** – identifies and characterizes blood and other body fluids—liquid or dried, animal or human—that suggest a relation to the offense or persons involved in a crime. Additionally, this unit performs DNA profiling—identifying specific individuals by comparing biological samples left at a crime scene or from the body of a victim.

A forensic scientist must be skilled in applying the principles and techniques of the physical and natural sciences to the analysis of the many types of evidence that may be recovered during criminal investigations. The scientist must also be aware of the demands and constraints that are imposed by the judicial system. The procedures and techniques that are utilized in the crime laboratory must rest on a firm scientific foundation and satisfy the criteria of admissibility established by the courts. Because of this range of requirements, all forensic scientists of the

Tennessee Bureau of Investigation (the bureau) are commissioned by the Director as special agents; have successfully completed a minimum of 36 quarter hours in chemistry; earned a minimum of a baccalaureate degree in chemistry or a closely related scientific field; and are required to complete continuing professional education related to forensic science and crime scene investigation, such as judgmental shooting, ethics, bloodborne pathogens, and DNA training. During the fiscal year ended June 30, 2013, the Forensic Services Division conducted tests in 63,574 cases received from law enforcement agencies and medical examiners across the state.

The bureau's crime labs are accredited by The American Society of Crime Laboratory Directors/Laboratory Accreditation Board (ASCLD/LAB), which specializes in the accreditation of public and private crime laboratories. The bureau's crime labs attained the accreditation to signify that they are committed to providing excellence in forensic analysis.

The objectives of our review of the Forensic Services Division were to

- determine whether the bureau's three forensic laboratories maintained their ASCLD/LAB Legacy Program accreditation;
- verify that forensic personnel met the minimum educational requirements established in bureau job specifications; and
- confirm that forensic personnel met continuing professional education requirements set by the bureau.

We interviewed key personnel, reviewed the Forensic Services Division's policies and procedures, and researched forensic testing standards to gain an understanding of the division and its operations. We also obtained and reviewed ASCLD/LAB certificates of accreditation for each regional crime lab for the period December 3, 2009, to December 2, 2014.

We obtained a list of 141 employees working at the Nashville, Knoxville, and Memphis laboratories as of January 31, 2014. We selected a nonstatistical random sample of 40 employees and reviewed their job descriptions, personnel files, and training records to determine if the employees had met the minimum educational requirements for their respective jobs for the period January 1, 2012, through January 31, 2014, and the continuing professional education requirements for calendar years 2012 and 2013. During the course of our testwork, we learned that administrative personnel do not have minimum educational requirements similar to the forensic scientists; therefore, we did not test administrative personnel for those requirements.

Based on our audit procedures, we determined that

- the bureau's laboratories were accredited under the ASCLD/LAB Legacy Program for the period December 3, 2009, to December 2, 2014;
- applicable forensic personnel met minimum educational requirements; and
- forensic personnel met the bureau's continuing professional education requirements.

DRUG INVESTIGATION DIVISION

To meet its statutory mission to investigate, gather evidence, and assist in the prosecution of drug-related offenses, the Drug Investigation Division includes several specialized task forces, two of which are the Tennessee Methamphetamine and Pharmaceutical Task Force and the Governor's Task Force on Marijuana Eradication (GTFME). The Tennessee Methamphetamine and Pharmaceutical Task Force is a partnership of federal, state, and local agencies collaborating to combat the illegal manufacture, distribution, and use of methamphetamine, as well as the illegal distribution, abuse, or unintended use of prescription drugs in Tennessee. Effective July 1, 2011, the Executive Board of the Tennessee Methamphetamine and Pharmaceutical Task Force implemented the Tennessee Authorized Central Storage (ACS) Container Program, which ensures the neutralization of hazardous material at methamphetamine lab scenes and the safe removal of the material to one of 12 containers placed throughout the state, until contractors approved by the U.S. Drug Enforcement Agency pick up, remove, and properly dispose of the hazardous waste.

The GTFME was created by Executive Order 51 in 1983 by Governor Lamar Alexander, and the Tennessee Bureau of Investigation (the bureau) is an integral member of this task force. Each year from May through October, various agents of the Drug Investigation Division, along with investigators from the Tennessee Alcoholic Beverage Commission, the Tennessee Highway Patrol, and the Tennessee National Guard, participate in outdoor operations to combat the cultivation of domestic marijuana. These investigators seek out and eradicate marijuana found growing in the state and arrest and prosecute individuals and groups who knowingly participate in cultivating marijuana.

Executive Order 51 requires the GTFME to submit an annual report of its activities and outcomes to the Governor. In addition, Section 38-6-207, *Tennessee Code Annotated*, requires the Drug Investigation Division to submit an annual report to the General Assembly that includes the number of investigations in progress by the division, investigations that resulted in arrests during the previous year, such arrests that resulted in convictions as well as the class of felony or misdemeanor, and the schedule of drug or drugs involved. This information must also be reported by race or ethnicity, where available.

The bureau's policies and procedures include chain of custody for confiscated drugs and evidence destruction. Also, the bureau uses the Commission on Accreditation for Law Enforcement Agencies (CALEA) standards, which are developed by public safety practitioners and are recognized internationally, for controls over storage facilities. These policies, procedures, and standards are critical in ensuring that evidence is properly stored and safeguarded during all stages of drug investigations until bureau personnel can safely destroy the evidence.

The objectives of our review of the Drug Investigation Division were to

- determine whether the division, including its task forces, was adequately staffed to accomplish its missions;

- confirm that the bureau's payments to ACS container truck drivers were accurate, properly approved, and in accordance with contract terms;
- verify that the division's annual report to the General Assembly for fiscal year 2013 included all the information required by Section 38-6-207, *Tennessee Code Annotated*;
- determine if the GTFME submitted annual reports to the Governor for calendar years 2012 and 2013, as required by Executive Order 51;
- confirm that the bureau was following chain of custody procedures for confiscated drugs and other evidence;
- verify that bureau personnel followed proper procedures for evidence destruction; and
- determine if the bureau's physical controls over storage facilities used to house drug seizures were adequate according to CALEA standards.

We interviewed key department personnel to gain an understanding of the Drug Investigation Division's operations, including controls over payments to the ACS container truck drivers. In addition, we spoke with the Special Agent In-Charge of the Drug Investigation Division to determine whether the division and its task forces were adequately staffed. We also performed a walkthrough of the evidence destruction process with Evidence Receiving Unit personnel.

We obtained a list of invoices paid to the ACS container truck drivers for the period January 1, 2012, through April 11, 2014. There were a total of 475 paid invoices in the amount of \$439,847.99. We selected a nonstatistical random sample of 25 paid invoices, totaling \$24,896.64, and ensured the invoice rate matched the contract rate. We also compared the total hours invoiced to supporting documentation and verified that the invoice was properly approved before payment.

We obtained the GTFME's annual report to the Governor and reviewed it for compliance with Executive Order 51. In addition, we reviewed the division's annual reports to the General Assembly to ensure compliance with Section 38-6-207, *Tennessee Code Annotated*.

For evidence rooms and storage facilities, we reviewed CALEA standards, as well as the bureau's policies and procedures. We then performed a walkthrough of the evidence vault and observed physical controls in place at bureau headquarters in Nashville. During our walkthrough, we noted that evidence is tracked electronically from the time it is delivered to the Evidence Receiving Unit. The unit enters the items' information into the computer system and transfers the items into the evidence vault. If the evidence is removed from the vault for any reason, electronic documentation is maintained to record who has physical possession of the evidence and why the item was removed from the vault.

We tested a nonstatistical haphazard sample of 60 items from the evidence list as of March 27, 2014, as well as a nonstatistical haphazard sample of 25 items from the evidence vault. For both samples, we examined the case management system to verify the chain of custody was documented for these items. For 31 of the 60 sample items, we verified the location

and confirmed the existence of these items in the vault. For the remaining 29 items not physically in the vault, we reviewed the reason the item was not in the vault and who had custody of the item in the case management system. Evidence was removed from the vault for reasons such as testing in the forensic lab, presenting at court for a case, or destruction. For the sample of 25 items, we also verified that the items were properly included on the evidence list.

Based on our audit procedures, we found that

- the division, including its task forces, was adequately staffed to accomplish its assigned missions;
- payments made to the ACS container truck drivers were accurate, properly approved, and in accordance with contract terms;
- the Drug Investigation Division's annual report to the General Assembly included required information as stated in Section 38-6-207, *Tennessee Code Annotated*;
- the GTFME submitted the annual report as required by Executive Order 51;
- the bureau properly maintained chain of custody for confiscated drugs and other evidence;
- the bureau followed proper evidence disposal procedures; and
- the physical controls over storage facilities used to house drug seizures appeared adequate and in compliance with CALEA standards and bureau policies and procedures.

INFORMATION SYSTEMS DIVISION

The Tennessee Bureau of Investigation (the bureau) relies on various information systems and applications to capture and maintain information that supports the bureau's law enforcement activities. These systems include

- **Case File Automated Information Management System**, the bureau's case file system;
- **Automated Fingerprint Information System**, which contains fingerprints and other biometric information;
- **Tennessee Information Enforcement System Message Switch**, which handles the routing, archiving, and logging of all Criminal Justice Information Services law enforcement messages;
- **Computerized Criminal History**, the Tennessee criminal history (rap sheet) database;
- **Laboratory Information Management System**, the bureau's crime lab information and test results system;

- **Tennessee Instant Check System**, the application used to conduct background checks for firearm transfers;
- **Tennessee Applicant Processing System**, the fingerprint-based background check system for those who wish to work with a vulnerable population or become licensed; and
- **Tennessee Sex Offender Registry**, which houses sex offender registration data.

In addition to the bureau's internal computer systems and applications, office employees use Edison, the state's accounting system. Upon an employee's separation from the bureau, the Human Resources Unit is responsible for starting the process to remove the employee's access to Edison.

The objectives of our review of the Information Systems Division were to

- determine if the bureau properly reported any instances of fraud to the Comptroller's Office, in accordance with Section 8-4-119, *Tennessee Code Annotated*;
- confirm that the Human Resources Unit followed state information systems security policies regarding computer access;
- verify that the Information Systems Division followed information systems' industry best practices regarding computer access; and
- gain an understanding of the Information Systems Division's general internal controls over bureau computer systems and determine if the bureau had incorporated recommendations from industry guidance into its internal control structure.

We interviewed key department personnel to gain an understanding of the Information Systems and Human Resources operations, and to gain an understanding of the bureau's internal controls over employee separations. We also reviewed policies and procedures related to employee separations and termination of computer access.

We performed testwork on a population of 62 employees who separated from the bureau and 27 employees who were placed on special leave during the period January 1, 2012, through March 7, 2014, for compliance with applicable state policies and industry best practices over computer access, as well as requirements for fraud reporting contained in Section 8-4-119, *Tennessee Code Annotated*. Under this statute, agencies must report any instances of fraud or abuse to the Comptroller of the Treasury.

We also conducted interviews with Information Systems personnel to gain an understanding of the general controls over the bureau's computer systems. Additionally, we researched best practices and industry standards for information systems internal controls.

Based on our audit procedures, we found that

- no instances of employee fraud were identified during our audit period;

- the bureau does not have adequate policies and procedures governing computer access (see finding 1);
- with regard to computer access, Information Systems Division management did not follow information systems' industry best practices (see finding 1);
- with regard to computer access, Human Resources Unit management did not adhere to state information systems security policies (see finding 1);
- Human Resources Unit management did not ensure the bureau's out-processing policy was consistently applied to all separating employees (see finding 1); and
- the Information Systems Division did not incorporate certain recommendations from industry guidance into its internal control structure (see finding 1), and one additional minor exception was noted.

Finding 1 – The Tennessee Bureau of Investigation's Information Systems Division did not establish adequate internal controls over internal computer applications, and the bureau's Human Resources Unit did not follow state information systems security policies

Finding

Based on our testwork, management of the Information Systems Division within the Tennessee Bureau of Investigation (the bureau) did not design and implement adequate information systems controls for internal computer applications and systems. We observed two conditions that were in violation of industry-accepted best practices. Additionally, based on our testwork, the bureau's Human Resources management and staff did not follow state information systems security policies.

The wording of this finding does not identify specific vulnerabilities that could allow someone to exploit the bureau's systems. Disclosing those vulnerabilities could present a potential security risk by providing readers with information that might be confidential, pursuant to Section 10-7-504(i), *Tennessee Code Annotated*. We provided bureau management with detailed information regarding the specific vulnerabilities we identified, as well as our recommendations for improvement.

We also reviewed the bureau's annual risk assessment and determined that management had identified and assessed the risks for the errors described above in its formal risk assessment; however, the controls identified may not be sufficient to address the risks identified in this finding.

While the conditions observed have the potential to affect bureau operations, we are not aware of any instances in which critical information was not available to law enforcement officers. The conditions mentioned in this finding were internal control issues and do not impact the reliability or security of bureau systems that are critical to law enforcement, nor do they impact information that is available to the public.

Recommendation

The Director of the Tennessee Bureau of Investigation, the Chief Information Officer, and the Director of Human Resources should ensure that the conditions we identified are remedied through procedures that encompass all aspects of effective controls. Management should also continue to identify and assess the risks associated with this finding in the bureau's annual risk assessment.

Management's Comment

We concur with the finding. We have addressed each of the conditions related to this finding. We are developing and implementing controls to ensure that these issues are addressed. These controls will be added to the annual risk assessment and reviewed as necessary to ensure the issues are being addressed.