Alberta Community and Social Services

There are no new recommendations to the department in this report. The department has six outstanding recommendations, four of which have been outstanding for more than three years. Three are ready for assessment. We repeat one recommendation to the department—see below.

We examined a change made during the year to the Assured Income for the Severely Handicapped (AISH) program payment date and assessed its impact on the public reporting of program expenses for the fiscal year ended March 31, 2020. We found the department's original AISH benefit costs, as well as Income Support Program benefits, was not in accordance with Public Sector Accounting Standards, which the department corrected—see page 138.

Status of Recommendations

as of November 2020

0   Implemented

0   New Recommendations

6   Outstanding Recommendations

> ❯ **3** Ready for Assessment

> ❯ **3** Not Ready for Assessment

4   Outstanding Recommendations Older than Three Years

REPEATED Recommendation

User Access Control
REPEATED Recommendation:
Improve user access controls for all its information systems

Original: *Report of the Auditor General of Alberta—October 2014*, no. 18, page 151

We again recommend that the Department of Community and Social Services improve access control processes for all its information systems to ensure:

- user access to application systems and data is properly authorized
- user access is disabled promptly when employees leave their employment or role

Findings

Department

Matters from prior audits

Context

In our October 2014 report,[7] we recommended that the department improve access control processes for all its information systems.

System access controls are a cornerstone of data security. They ensure only authorized employees have access to systems, thereby improving the integrity of the systems and applications including the data in them. Effective access controls typically include procedures such as formal access requests and approvals, timely access removal and periodic monitoring, and appropriate segregation of duties.

Access to the Government of Alberta domain is required for many in-scope applications. It is prudent to ensure terminated employees' user access is removed from in-scope applications to mitigate the risks that individuals who are rehired in different positions do not have access to applications they no longer require. Having active accounts for terminated employees increases the risk of access by unauthorized users and demonstrates that access reviews may not be occurring regularly.

We repeat this recommendation because of unsatisfactory results from our testing.

Current findings

Key findings

- We found terminated employee user accounts with access to in-scope applications, some of these user accounts had access to the Government of Alberta domain.

We found the department still does not have appropriate controls in place to periodically review users' access to in-scope applications, and it did not remove all terminated employee user's access promptly after termination.

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[7]   *Report of the Auditor General—October 2014*, no. 18, page 15

Our testing of terminated employees during the year found a number still had active user accounts, including some with access to the Government of Alberta domain. The department has resolved all access issues with these accounts.

Consequences of not taking action

Unauthorized individuals may access the department's systems and applications and may change or manipulate critical personal, business and financial information. Unauthorized access to financial systems could impair the integrity of financial reporting and results.

Outstanding Recommendations as of November 2020

Recommendation	When	Status
DEPARTMENT USER ACCESS CONTROL: **Improve access control processes** We again recommend that the Department of Community and Social Services improve access control processes for all its information systems to ensure: • user access to application systems and data is properly authorized • user access is disabled promptly when employees leave their employment or role	Repeated November 2020 p. 56 ❯ **October 2014, no. 18, p. 151**	**Not Ready for Assessment**
DEPARTMENT INCOME SUPPORT FOR ALBERTANS: **Improve eligibility processes** We recommend the Department of Community and Social Services improve its processes to approve client eligibility, assess the client's needs and employability, and monitor compliance with client service plans.	December 2019, p. 10	**Not Ready for Assessment**
DEPARTMENT INCOME SUPPORT FOR ALBERTANS: **Improve performance management processes** We recommend that the Department of Community and Social Services improve its processes to measure and report on the Income Support program's performance.	December 2019, p. 12	**Not Ready for Assessment**

Outstanding Recommendations as of November 2020

Recommendation	When	Status
DEPARTMENT SYSTEMS TO MANAGE THE ASSURED INCOME FOR THE SEVERELY HANDICAPPED (AISH) PROGRAM: **Improve program accessibility** We recommend that the Department of Community and Social Services ensure its application processes are user friendly.	**October 2016, no. 5, p. 35**	**Ready for Assessment**
DEPARTMENT SYSTEMS TO MANAGE THE AISH PROGRAM: **Set service standards and improve eligibility procedures and guidelines** We recommend that the Department of Community and Social Services: • set service standards for application processing times and regularly monitor against these standards • improve procedures and guidelines to ensure staff apply policy in a consistent manner	**October 2016, no. 6, p. 38**	**Ready for Assessment**
DEPARTMENT SYSTEMS TO MANAGE THE AISH PROGRAM: **Improve reporting on efficiency** We recommend that the Department of Community and Social Services improve its processes to measure, monitor and report on the efficiency of the AISH program	**October 2016, no. 7, p. 42**	**Ready for Assessment**