

ANOKA COUNTY

**INTERNAL AUDIT COMMITTEE AGENDA
and Meeting of the Anoka County Board of Commissioners****

Commissioners Look (Chair) and Schulte;
Brian Page; Rhonda Sivarajah

FOR THE DECEMBER 16, 2021 MEETING

8:30 a.m.

Room #710 – Government Center

1. Public Comment: Public comments are welcome at this time. In consideration of others wishing to speak, please limit comments to 2 minutes. Questions directed to the committee will not be answered immediately; however, whenever possible, all appropriate questions will be responded to in a timely and effective manner by county staff.
2. Approval of Agenda
3. Chairman's Remarks
4. Approval of Internal Audit Committee Meeting Minutes of October 5, 2021
5. Business
 - A. Office of the State Auditor to Present
 - B. Draft 2022 Audit Plan
 - C. Verbal Report on Current Audits
 - D. Other
 - E. Options for Next Meeting – TBD

*** Actions taken by this Committee do not bind the County Board. In addition to the County Commissioners appointed to this committee, additional County Commissioners may attend. Non-committee Commissioners may choose to participate in the discussions and/or ask questions, but they will not vote on any item, nor will they agree to take a specific action on business conducted by the committee. If their attendance and limited participation in the committee meeting is considered a meeting of the County Board, this shall serve as notice of a County Board meeting. This shall also serve as notice of a County Board Meeting for any committee comprised of four or more members of the board.*

**ANOKA COUNTY
INTERNAL AUDIT COMMITTEE REPORT**

FOR THE OCTOBER 12, 2021 COUNTY BOARD MEETING

The Internal Audit Committee meeting was held on Tuesday, October 5, 2021, in Room #710, Anoka County Government Center, Anoka, Minnesota.

Persons Present: **Committee Members** – Commissioner Matt Look, Chair; Commissioner Scott Schulte; Rhonda Sivarajah, County Administrator; Brian Page, Citizen Member;

Others Present – Jessica Leth, Manager Economic Assistance; Dylan Warkentin, Director of Community Corrections; Susan Vreeland, Director of Information Technology; Chuck Denninger, Internal Auditor; Joshua Kent, Manager Finance and Central Services

Not Present: **Committee Member** – Bob Thistle, Citizen Member

All items were approved by all committee members unless otherwise noted.

The report of the June 23, 2021 committee meeting was approved as written.

Information Items

1. Summary Report - Human Services Division – Limited Audit of User Access to State Computer Applications: Internal Audit conducted a limited audit of user computer access within the Human Services Division. Most of the computer applications used within this division were developed by the state and are hosted on state computer systems. Four state applications were selected for review. The processes for removing user access were reviewed and tested.

Access, electronic audit trails, and administration differ among the systems reviewed. One of the reasons these differ is that these applications have been developed over the last ten to thirty years; more recent information technology security features are not available in the older applications. The Minnesota Government Access (MGA) system used by Corrections requires the administrator to submit three different paper forms when trying to remove user access. The state does not allow the county's MGA administrator to view who the current users are in the application.

The SSIS system used by Social Services and the MGA system used by Corrections do not have an electronic audit trail to indicate who and when a user was added, modified, or deleted and who did the transaction. The lack of this feature makes it difficult for management to monitor and for department administrators to verify that former employees were removed from the state applications.

The Internal Audit Committee instructed the Internal Auditor to issue an audit report to the State of Minnesota focusing on some key internal control concerns within two of the state's computer applications that are used by Human Services.

2. The Internal Auditor provided a verbal report on other areas of audit work; there were no major concerns raised.
3. The next meeting of the Internal Audit Committee will be in December 2021.

The meeting was adjourned at 9:15 a.m.