

Cancer Prevention and Research Institute of Texas

IA #06-2019 Internal Audit Follow-Up Procedures Report
over Communications

Report Date: August 30, 2019

Issued: October 4, 2019

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The Oversight Committee
Cancer Prevention and Research Institute of Texas
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This report presents the results of the internal audit follow-up procedures performed for the Cancer Prevention and Research Institute of Texas (CPRIT) during the period July 8, 2019 through August 30, 2019 related to the findings from the Internal Audit Report over Communications dated April 30, 2018.

The objective of these follow-up procedures was to validate that adequate corrective action has been taken to remediate the issues identified in the 2018 Internal Audit Report over Communications.

To accomplish this objective, we conducted interviews with CPRIT personnel responsible for the communication process. We also reviewed documentation and performed specific testing procedures to validate actions taken. Procedures were performed at CPRIT's office, and completed on August 30, 2019.

The following report summarizes the findings identified, risks to the organization, recommendations for improvement and management's responses.

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October 4, 2019

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Background

In fiscal year 2018, an internal audit over CPRIT's communication process was completed. The internal audit report identified five areas of improvement within the communication process. Opportunities for improvement included documenting the timeliness and approval requirements of website content updates, the review and approval of social media posts, and ensuring Momentum (formerly Achievement) Reports are accurate and approved timely. The report also identified areas of improvement related to ensuring compliance with state website requirements and maintaining appropriate user access to MailChimp software.

The 2019 Internal Audit Plan included performing follow-up procedures to validate that CPRIT management has taken steps to address the five internal audit findings.

Follow-Up Objective and Scope

The follow-up procedures focused on the remediation efforts taken by CPRIT management to address the findings included in the 2018 Internal Audit Report over Communications, and to validate that appropriate corrective action had been taken.

We evaluated the corrective action for five internal audit findings identified in the 2018 Internal Audit Report over Communications. In addition, we evaluated corrective action taken by management to address the observations identified in the 2018 Internal Audit Report over Communications that were provided to management separately.

Executive Summary

The findings from the 2018 Internal Audit Report over Communications include those items that were identified and are considered to be non-compliance issues with CPRIT's policies and procedures, rules and regulations required by law, or where there is a lack of procedures or internal controls in place to cover risks to CPRIT. These issues could have significant financial or operational implications.

Through our interviews, review of documentation, observations and testing, we determined that of the five findings where corrective action was evaluated, two were fully remediated while two were partially remediated, and one finding remains open.

A summary of our results is provided in the table below.

Risk Rating	Total Findings	Remediated	Partially Remediated	Open
High	1	-	1	-
Moderate	4	2	2	-
Low	-	-	-	-
Total	5	2	3	-

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A summary of our results is provided in the table below. See the Appendix for an overview of the Assessment and Risk Ratings.

OVERALL ASSESSMENT	SATISFACTORY
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SCOPE AREA	RESULT	RATING
<p>Communications: Validate that adequate corrective action has been taken to remediate the issues identified in the 2018 Internal Audit Report over Communications.</p>	<p>We determined that CPRIT management made efforts to remediate the findings from the 2018 Internal Audit Report over Communications. However, management should continue their efforts to remediate the remaining open findings:</p> <ul style="list-style-type: none"> • Ensure website updates are completed timely • Ensure Momentum Reports are approved timely • Ensure compliance with state website requirements 	SATISFACTORY

Conclusion

Based on our evaluation, CPRIT has made satisfactory progress to remediate the findings from the 2018 Internal Audit Report over Communications. However, additional efforts should be made to remediate the remaining open findings. Specifically, CPRIT should ensure that the agency's website is in compliance with all state requirements.

Additionally, CPRIT should ensure timely processing of website updates as well as timely approvals of Momentum Reports.

Follow-up procedures should be conducted in Fiscal Year 2020 to validate the effectiveness of the remediation efforts taken to address the remaining open findings.

**Detailed Follow-Up Results, Findings,
Recommendations and Management
Response**

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Detailed Follow-Up Results, Recommendations and Management Response

Our procedures included interviewing key CPRIT personnel responsible for the communication process to gain an understanding of the corrective actions taken in order to address the open findings identified in the 2018 Internal Audit Report over Communications, as well as examining existing documentation and communications and performing testing in order to validate those corrective actions. We evaluated the existing policies, procedures, and processes in their current state.

Finding 1 – MODERATE – Website Content Updates: While CPRIT utilizes a ticketing system to track and monitor updates to website content, the protocols and workflow lack definition to include the required review of postings and the timing of the completion of the updates.

The existing workflow does not have criteria identified to define which updates to website content require a review by communications prior to posting or procedures to document the review and approval of website content updates. Currently, website content updates are requested by CPRIT personnel via the IT ticketing system. All website updates are completed by the Information Technology Manager and the completion is documented within the ticketing system. Although the Information Specialist is notified of all tickets requesting website updates, the updates are not consistently reviewed and approved by communications prior to posting.

Additionally, the requirements to post updates in a specific timeframe are inconsistently defined. Only when individuals include a posting deadline in the update request ticket are posting deadlines established.

We reviewed 50 out of 351 website updates that were completed during the period of September 1, 2016, through February 28, 2018, and identified the following:

- 5 out of 50 sample items tested had no documentation to demonstrate that the website content updates were completed timely. Timing of completion dates recorded in the ticketing system range from 78 to 418 days after requests were submitted. Additionally, 1 of the 5 changes was not completed accurately
- 2 out of 50 sample items tested were posted 1 and 6 days after the deadline indicated in the ticket.

Results: Finding partially remediated

We examined the CPRIT Website Content Maintenance Procedures and the Primary Agency Website Approval Matrix and verified that CPRIT has implemented procedures for the review, approval, and timeliness of content updates to the CPRIT website. The procedures include defined classifications of website updates by content type and approval requirements for each category. Completion time requirements are based on the requestor's designated maintenance priority level, and range from one day (for "High" maintenance priority) to five days (for "Low" maintenance priority).

For the total number of website update tickets created during the scope period, we analyzed the create date and closed date to determine whether website update requests were completed in a timely manner. We determined that for each month analyzed, greater than 50% of the tickets were not processed timely, within one, three or five days depending on the requestor's maintenance priority level.

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Management Response: CPRIT management agrees that the communications and IT staff must complete website update requests within the defined service levels. During the last review period, delays in implementing the requests were caused by the ongoing development of the agency's new website. The Information Specialist and Information Technology Manager are improving the response time on website update requests to meet the agreed upon service levels. However, there are still some existing requests that, due to their nature, can only be addressed through the website modifications, currently under development, that will be deployed in stages through the end of December 2019.

Responsible Party: Senior Communications Specialist, Information Specialist, Information Technology Manager
Implementation Date: January 31, 2020

Finding 2 – MODERATE – Social Media Posting: CPRIT does not have procedures in place for someone other than the preparer to review and approval of social media content before posting. Currently, CPRIT maintains three social media accounts, Facebook, Twitter and YouTube. All social media posts are prepared and posted by the Information Specialist without review and approval by supervisory communications staff.

Results: Finding remediated

We examined CPRIT Communications Social Media Process procedures and verified that CPRIT has implemented procedures that define the types of social media posts that require review and approval. In addition, we selected a sample of 30 out of 183 social media posts that were posted from September 1, 2018, through April 30, 2019, and verified that all posts were adequately reviewed and approved.

Finding 3 – MODERATE – Accuracy and Timeliness of Momentum (formerly Achievement) Reports: Through the preparation of the Achievement Report, CPRIT has identified that the agency inconsistently meets their internally established deadlines and requirements to draft, review, approve, and publish the report. Therefore, new procedures were implemented in February 2018 to address the preparation of the report. Through the dynamic process to draft, review and edit the report, the final review and approval of Achievement Reports is not consistently documented as part of the established workflow. Additionally, information included in Achievement Reports is not consistently accurate.

According to CPRIT's recently implemented internal timeline, Achievement Reports should be completed and approved before an Oversight Committee meeting. Prior to February 2018, the internal timeline for completion and approval of Achievement Reports was one week after the Oversight Committee meeting. We selected a sample of 3 out of 6 Achievement Reports that were posted during the period of September 1, 2016, through February 28, 2018, and identified the following exceptions:

- All 3 reports were not approved prior to CPRIT's internal deadline
- 2 reports contained inaccurate information, totaling 5 errors in the reports

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Results: Finding partially remediated

We examined source data for the November 2018 and February 2019 Momentum Reports issued during the period of September 1, 2018, through April 30, 2019, and verified that report information in both reports was complete and accurate. In addition, we reviewed email approvals to determine whether Momentum Reports were reviewed and approved prior to Oversight Committee Meetings. We determined that one out of the two Momentum Reports was not approved prior to CPRIT's internal deadline.

Management Response: CPRIT management agrees that the report's publication approval process should follow the documented timeline. Because of changes in the agency's reliance on the Momentum Report as a public information piece in favor of other newly created documents, the final stage of scheduled report approvals will consist of sign-off on its data accuracy by the Data Workgroup Chair (currently held by the Chief Prevention Officer). The Chief Executive Officer continues to approve the public release of the report, but this approval does not occur on a fixed schedule. The Senior Communications Specialist will document these procedural changes in the internal policies and procedures.

Responsible Party: Senior Communications Specialist

Implementation Date: February 28, 2020

Finding 4 – HIGH – CPRIT Website Compliance: In February 2018 CPRIT's Senior Program Manager for Prevention, Staff Attorney and Information Specialist conducted an annual website review to assess compliance with applicable state requirements and identified that CPRIT is not in compliance with the following requirements:

- 1 TAC 206.54(a) & 13 TAC 3.4(3) - Requirement to include meta data tags on all publications
- 1 TAC 206.54(b) - Requirement to include TRAIL meta data on the homepage
- 13 TAC 3.4(2)(a) - Requirement for accessibility of publications
- 13 TAC 3.2(b) - Requirement for posting the date that each publication is produced or distributed
- 1 TAC 206.51 - Requirement for translation of the website
- 1 TAC 206.50(c) - Requirement for maintaining an alternative version page with equivalent information or functionality
- 1 TAC 206.50(d) - Requirement for accessibility testing
- 1 TAC 206.55(d) - Requirement for address of the web page with high-value data set.

CPRIT personnel identified the non-compliance prior to this audit and are actively working on addressing these issues with the ongoing implementation of the new agency website.

Results: Finding partially remediated

We examined supporting invoice and accessibility testing documentation and verified CPRIT utilizes a third party cloud-based service, to perform automated accessibility testing and quality assurance scanning to ensure compliance with 1 TAC 206.50.

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Management Response: CPRIT management agrees that the findings from its internal annual website compliance review must be remediated and that the fiscal year 2019 assessment report must be completed. The upcoming deployment of modifications to the agency's website will address almost all of the remaining compliance issues with the exception of language translation.

Responsible Party: Senior Communications Specialist, Information Specialist, Information Technology Manager

Implementation Date: January 31, 2020

Finding 5 – MODERATE – Inappropriate User Access: In order to obtain MailChimp billing information for the monthly P-Card reconciliation, the Purchaser has "modify" access to this application used for processing listserv communications. As a result, the Purchaser has the ability to edit the contact list maintained in MailChimp as well as create and send listserv communications to subscribers, legislators, grantees whose email contact information is maintained in MailChimp contact lists.

Results: Finding remediated

We obtained and reviewed screenshots of CPRIT's LastPass system and verified that CPRIT personnel removed the Purchaser's inappropriate user access to the MailChimp software. We verified that the Purchaser currently has read-only access for all shared files and that MailChimp was removed from service using the Account Management settings. Additionally, we evaluated CPRIT employee user access to the MailChimp software and verified that user access is appropriate based on employees' positions and job responsibilities.

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The appendix defines the approach and classifications utilized by Internal Audit to assess the residual risk of the area under review, the priority of the findings identified, and the overall assessment of the procedures performed.

Report Ratings

The report rating encompasses the entire scope of the engagement and expresses the aggregate impact of the exceptions identified during our test work on one or more of the following objectives:

- Operating or program objectives and goals conform with those of the agency
- Agency objectives and goals are being met
- The activity under review is functioning in a manner which ensures:
 - Reliability and integrity of financial and operational information
 - Effectiveness and efficiency of operations and programs
 - Safeguarding of assets
 - Compliance with laws, regulations, policies, procedures and contracts

The following ratings are used to articulate the overall magnitude of the impact on the established criteria:

Strong

The area under review meets the expected level. No high risk rated findings and only a few moderate or low findings were identified.

Satisfactory

The area under review does not consistently meet the expected level. Several findings were identified and require routine efforts to correct, but do not significantly impair the control environment.

Unsatisfactory

The area under review is weak and frequently falls below expected levels. Numerous findings were identified that require substantial effort to correct.

The appendix defines the approach and classifications utilized by Internal Audit to assess the residual risk of the area under review, the priority of the findings identified, and the overall assessment of the procedures performed.

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Risk Ratings

Residual risk is the risk derived from the environment after considering the mitigating effect of internal controls. The area under audit has been assessed from a residual risk level utilizing the following risk management classification system.

High

High risk findings have qualitative factors that include, but are not limited to:

- Events that threaten the agency's achievement of strategic objectives or continued existence
- Impact of the finding could be felt outside of the agency or beyond a single function or department
- Potential material impact to operations or the agency's finances
- Remediation requires significant involvement from senior agency management

Moderate

Moderate risk findings have qualitative factors that include, but are not limited to:

- Events that could threaten financial or operational objectives of the agency
- Impact could be felt outside of the agency or across more than one function of the agency
- Noticeable and possibly material impact to the operations or finances of the agency
- Remediation efforts that will require the direct involvement of functional leader(s)
- May require senior agency management to be updated

Low

Low risk findings have qualitative factors that include, but are not limited to:

- Events that do not directly threaten the agency's strategic priorities
- Impact is limited to a single function within the agency
- Minimal financial or operational impact to the organization
- Require functional leader(s) to be kept updated, or have other controls that help to mitigate the related risk