



OFFICE OF THE
City Auditor

Property Assessment Data Follow Up

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The Office of the City Auditor conducted
this project in accordance with the
*International Standards for the
Professional Practice of Internal Auditing*

Property Assessment Data Follow-up

1. Introduction

This is a follow-up review to determine the status of the two recommendations contained in the Property Assessment Data Report of December 5, 2005. The primary objective of that review was to ensure that appropriate security of property assessment data was in place.

The original report contained action plans to address the recommendations by January 2007. The results of this follow-up determined that of the two recommendations in the report, one has been completed and one is in progress with full implementation expected by June 2008.

2. Summary of Original Report

The Assessment and Taxation Branch collects and stores electronic data on all property and businesses in order for it to prepare the annual property and business assessments. Some of this information is confidential and proprietary and as a result should be restricted only to those individuals requiring access. The original audit determined that the Branch had in place some controls to restrict access however the ability to monitor data access was limited. If a breach were to occur, there were no controls to determine which individuals accessed the information.

3. Scope and Methodology

This follow-up was limited to reviewing the action taken to address the recommendations contained in our original report. The review was undertaken using our standard follow-up processes starting with a review of documented action or results of actions – this was done primarily through discussions with Assessment and Taxation Management and, where required, validation of information provided to demonstrate the actions taken. Information Technology (IT) Branch was also contacted as they were also involved in implementing the recommendations.

4. Summary Results

4.1. Recommendation 1 - Complete

The OCA recommends that the Assessment and Taxation Branch evaluate access logging as a tool to facilitate investigation of suspected data security breaches

The Assessment and Taxation Branch Applications Unit in conjunction with IT implemented the system changes to enable access logging. We observed and tested that the Assessment and Taxation Branch has successfully implemented access logging. As a result, the Branch now has the ability to track when users access the system thus enhancing the controls in place.

4.2. Recommendation 2 - In Progress

The OCA recommends that the Assessment and Taxation Branch evaluate data download logging as a tool to facilitate investigation of suspected data security breaches.

The Assessment and Taxation Branch Applications Unit in conjunction with IT Branch is in the process of implementing a software package, Oracle Discoverer, which will limit specific assessment data tables to only those individuals who require the information. In addition this software has the ability to set governors on the amount of data that is downloaded in order to limit unauthorized mass downloading of information. Currently this pilot has a limited roll out within the Branch and still requires a full branch roll out to all assessment data users. The Assessment and Taxation Branch has recommitted itself to a revised action plan for the outstanding recommendation and anticipates completion by June 2008. The OCA will continue to follow the progress of the recommendation. A summary of the revised implementation plan and management comments is contained in Appendix A.

5. Conclusion

The OCA's original recommendations were intended to strengthen the controls around proprietary and sensitive assessment data. Management stated that their action plans to address our recommendations would be complete by January, 2007. The Assessment and Taxation Branch in conjunction with the IT Branch have taken efforts to implement our recommendations. One recommendation is now complete and the other recommendation remains in progress. The OCA will continue to follow the progress of the outstanding recommendation.

We thank all City staff who participated in this review for their support, cooperation and feedback.

Appendix A – Status of Outstanding Recommendations

Original Recommendation 2	Original Management Response
<p>The OCA recommends that Assessment and Taxation Branch evaluate data download logging as a tool to facilitate investigation of suspected data security breaches.</p>	<p>Comments: The Assessment and Taxation Branch will review software that will track downloading of City data. In conjunction with IT Branch, identify other possible City applications. Once a solution is identified, complete IT evaluation for system compatibility and certification.</p> <p>Planned Implementation: This may be dependant on IT resources and Oracle upgrade, but is expected to be complete by January 2007.</p> <p>Responsible Party: Applications Unit in the Branch in conjunction with IT and the City Assessor.</p>

Follow-up Review – Implementation Status - Updated Management Response:		
X In progress	Not implemented	No longer applicable
<p>Comments: The Assessment and Taxation Branch in conjunction with the IT Branch researched several options to implement this recommendation. It was decided to implement a solution following a regular software upgrade of Oracle, which provided the most economical solution requiring no budget funds from the Assessment and Taxation Branch. This software upgrade included the “Oracle Discoverer” (web enabled) enterprise solution, which is the foundation required to address the recommendation. This upgrade is complete and we are now in the final stages of full implementation. The technical description below describes the steps required for completion:</p> <ul style="list-style-type: none"> • Code Conversion - The Branch has two staff that are currently converting SQL scripts (old computer code) to “Oracle Discoverer”. Completion of the code conversion is expected by end of February, 2008. • The IT Branch is expected to complete any additional changes to the system following the code conversion by the end of March, 2008. • Staff Training - A training program will be developed and delivered to staff. <p>Planned Implementation: June 2008</p> <p>Responsible Party: Applications Coordinator - Assessment and Taxation</p>		