

Prompt

Please roll a dice, use a deck of cards, or in some other way try to pseudo-randomize your choice of which of these six findings from the OLCC audit to consider in your post. Addressing a range of findings will increase the instructive value of the discussion board.

1. Interface reconciliation processes non-existent (p 13)
2. Test data in Marijuana Licensing System production environment (p 13)
3. User account management processes lacking (p 14)
4. Information technology security plan is insufficient (p 15)
5. OLCC does not adequately manage device configurations (p 16)
6. Disaster recovery planning insufficient (p 19)

With your selected finding in mind, answer the following questions in your post. You may have to extrapolate or even speculate, the answers are not always included in the report. The key here is to provide answers that demonstrate the concepts. Having the details right on the risks and controls is good but students are not all experts in these matters. That's ok!

Which of the audit objectives from the report is addressed in this finding? Explain the connection. Hint: two are listed on Page 5: an easy answer. :)

What risk did the finding relate to? You don't have to quantify the risk, just state what could happen and why it matters.

Identify a control that was "tested" to arrive at this finding.

What kind(s) of testing was done? Design? Operation? Substantive testing? Explain in a way that makes it clear what the difference is between these types of tests.

1. Interface reconciliation processes non-existent (p 13)

The finding most closely addresses the second audit objective: "sufficient computer controls over the Cannabis Tracking System and Marijuana Licensing System." The lack of reconciliation processes means data might not be accurately transferred between systems, undermining control effectiveness. The risk is that data discrepancies between the systems could allow licensees to operate with expired licenses or without proper tracking, leading to non-compliance or illegal activities. Having multiple parties check and correct a single system is good in theory but only if all their efforts are compiled correctly. Since the three parties need to manually sync occasionally to each separate system, their information has many opportunities to be dirty data, outdated data, or overridden lost data. The control tested was the interface between the Marijuana Licensing System and the Cannabis Tracking System. Design testing checked if the interface was designed to transfer data accurately, while substantive testing ensured actual data transfers were complete and accurate.

Hi Brittney, good post!

Your findings' evidence seems to be based on tests of user account management processes. These tests included evaluating how user accounts are granted, suspended, and closed. The criteria used to determine the deficiency in the control were the existence of documented procedures and proper tracking of user accounts, including their management during and after license expiration. The auditors observed that the system lacked proper account handling, meaning the processes for managing user accounts were not fully developed or consistently applied. Additionally, the system was weak, making it difficult to track and correct accounts that did not follow regulations.