

Members of City Council
City of Suffolk, Virginia

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Suffolk, Virginia ("the City"), as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered City's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of City's internal control.

During our audit, we noted an opportunity for strengthening internal controls and operating efficiencies. This letter does not affect our report on the financial statements of the City.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with City personnel and we will be pleased to discuss in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

Information Technology (IT)

- During our review of logical access controls, we noted the City's access provisioning controls did not appear to be working effectively during the audit period. Management could not identify the User Access Request forms for two (2) of the 25 new employees tested. Additionally, six (6) of the 25 employees tested were missing the employee signature (initials) as evidence of their acknowledgement to comply with the IT Policy.

We recommend the City ensure that access request forms be completed for all users requesting access to its systems. Additionally, user access forms should be signed by the employees to acknowledge their review and willingness to abide by the City's IT policies.

- During our review of logical access controls, we noted the City currently does not follow a set schedule to perform periodic access reviews. Instead, the City's current practice is to initiate a user access review if IT becomes aware of a specific situation that calls for this type of review.

We recommend the City establish a formal process for performing periodic user access reviews of rights for financial applications. This review should include consideration of whether any users with system administrator responsibilities for financial applications also have end user processing responsibilities within the application. If this manner of access is needed for these users to perform certain job functions, a monitoring control should be implemented to monitor for unauthorized granting of system access.

This communication is intended solely for the information and use of management, City Council, and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.



Richmond, Virginia
December 6, 2016