January 12, 2018

By electronic and first class mail

Brian Reilly
Office of the State Comptroller
110 State Street, 11th Floor
Albany, New York 12236

> Re: *ITS Response to Follow-up OSC Report on the Effectiveness of the
>   IT Transformation, 2017-F-19*

Dear Mr. Reilly:

The Office of Information Technology Services ("ITS") has received and reviewed "Effectiveness of the Information Technology Transformation Report, 2017-F-19," the follow-up report of the findings, observations and recommendations of the Office of the State Comptroller ("OSC") related to its audit of the effectiveness of IT transformation. ITS writes to provide its response to the two OSC recommendations that OSC believes remain partially implemented.

ITS Response to OSC's Recommendation One

OSC recommends that ITS should enhance its cooperation with authorized State oversight inquiries by providing auditor-requested documents directly to OSC rather than centrally through its Office of Internal Audit and by allowing OSC to interview ITS employees without the presence of an ITS audit liaison.

ITS disagrees with this recommendation. ITS collects, records and provides information to OSC through its Office of Internal Audit to ensure that everyone in the agency has a centralized point of contact and that OSC receives information and documents in a cohesive, organized manner. ITS's leadership and internal procedures recognize the importance of and support prompt responses to OSC requests for information. Further, having a liaison from ITS's Office of Internal Audit present during interviews is fully aligned with this approach, and consistent with U.S. Government Accountability Office (GAO) protocols that govern GAO's work with executive branch agencies. "GAO expects" that an agency

will "designate a point of contact who is knowledgeable about the agency's relevant programs and organization and is able to facilitate GAO's ability to complete its work in a timely manner."

ITS Response to OSC Recommendation Two

OSC observed that some risk remediation projects identified in a 2016 risk assessment have not yet been completed or budgeted, and recommends that ITS complete them.

ITS disagrees with this recommendation. ITS continues to progress planned initiatives and work with agency partners to mitigate risks identified in the 2016 risk assessment. Having prioritized the recommendations using a risk-based methodology, ITS has completed and validated many remediation efforts, and ensured the employment of appropriate mitigation measures in instances where full-scale remediation could not occur. In addition, the Chief Information Security Officer, the Chief Technology Officer and Chief Operations Officer have scoped and developed critical projects that will address many of the subject risks, and the agency plans to begin implementation of projects in the coming fiscal year.

Please do not hesitate to contact the ITS Director of Internal Audit, Rajni Chawla, at (518) 457-5465, should you require anything further.

Very truly yours,

Robert Samson
NYS Chief Information Officer

RS/amd