

SUMMARY

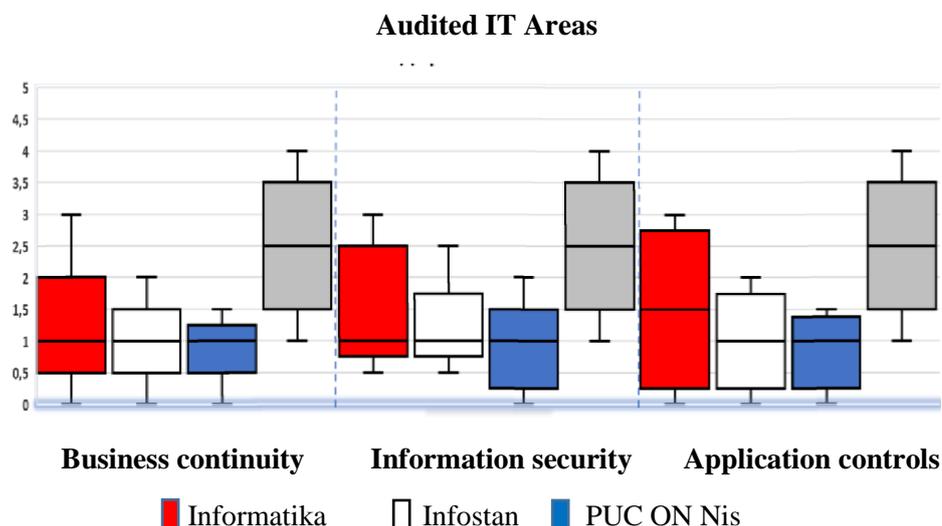
Performance audit report

“Management of Information Systems in Public Enterprises for Unified Billing”

IMPROVEMENT OF INFORMATION SYSTEMS MANAGEMENT IN PUC FOR UNIFIED BILLING NECESSARY TO PREVENT THE CONSEQUENCES OF ADVERSE EVENTS

In the previously conducted financial and compliance audits, discrepancies were found in the records of participants in the unified billing system. Unified calculation and billing of utilities is based on a unified processing and billing of several hundred different services for hundreds of thousands of users with each user having their own set of services. Control of an individual bill is not possible without the participation of the users themselves and therefore the complaint process has been developed. Public utility companies participating in the system should reconcile their records.

Our intention was to assess the quality of information system management by determining how controls work and whether they prevent, detect and eliminate inefficiencies in the management of information systems of public companies for unified billing of utilities in the three largest cities in the Republic of Serbia.



Assessing the maturity of the IT resource management process

Many tasks are done in a well-established way that is often not documented, so the action depends on the person performing it. This may lead to differences in behavior that put the business continuity of the company at additional risk.

Reducing operating risk that depends on the information system is possible through better organization of security management, better communication and response to such incidents.

Although there is sufficient expertise and decades of experience, it is necessary to innovate the application controls due to the growing needs of users as well as due to new legal obligations. The exchange of the data of the participants in the system does not have all the necessary protection mechanisms and the lack of automated reconciliation of records creates room for frequent errors.

Recommendations

The State Audit Institution has issued recommendations to PC "Informatika" Novi Sad, PUC "Infostan tehnologije" Belgrade and PUC "Objedinjena naplata" Niš to:

- Adopt a Business Continuity Plan;
- Include IT risks in the Register;
- Assess the impact of risk on operation;
- Draft an Emergency Plan;
- Draft a Disaster recovery plan;
- Establish an incident management process;
- Establish a process for informing and training employees about cyber threats;
- Preventively perform regular inspection of journals on IS equipment;
- Provide systems for electronic reconciliation of records with utility service providers;
- Provide hash mechanisms for protection of data transmitted through communication channels;
- Provide security mechanisms that will ensure that the application processes only the data entered using the application;
- Enable the selection of the date of the last change from the previous reporting period when generating a report;
- Draft an assessment of the impact of processing on personal data and a plan for the implementation of pseudonymization of personal data of users.