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## IPA Correspondence

**To:** All IPA Firms

**From:** Auditor of State's Center for Audit Excellence

**Date:** May 28, 2026

**Subject:** Ohio Department of Children and Youth – Statewide Automated Child Welfare Information System (SACWIS) IT General Controls Testing and Reliance

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The Auditor of State's Data and Information Technology Audit group (DITA) performed general control testing over the Statewide Automated Child Welfare Information System (SACWIS) at the Ohio Department of Children and Youth for calendar year 2025. A memo detailing the testing performed is attached. Four verbal recommendations were identified during the testing.

Auditors should review the memo and include it as a working paper for projects where Foster Care passed through the Ohio Department of Children and Youth (ODCY) is tested as a major program.

Questions can be directed to [AOSFederal@ohioauditor.gov](mailto:AOSFederal@ohioauditor.gov).

## Interoffice Memorandum

**To:** Center for Audit Excellence

**From:** Steve Gibson, Assistant Chief Auditor, Data and Information Technology Audit

**Date:** May 11, 2026

**Subject:** Ohio Department of Children and Youth – Statewide Automated Child Welfare Information System (SACWIS) IT General Controls Testing and Reliance

The Data and Information Technology Audit group (DITA) performed general control testing over the Statewide Automated Child Welfare Information System (SACWIS) at the Ohio Department of Children and Youth for the calendar year 2025 period (1/1/25 through 12/31/25). SACWIS was not a significant application relative to the State of Ohio GAAP audit. However, this application is significant to many county audits performed by the local regions. During the planning phase of the audit, control risk was assessed at maximum. Therefore, we tested general controls over the Department’s IT environment, as they relate to the SACWIS system, to ensure relevant IT general controls were *placed in operation*.

The control areas listed below represent those tested at the Department of Children and Youth for calendar year 2025 related to their IT general controls environment as it pertains to SACWIS:

### Overall Operations of the IT Function

- IT Strategy (segregation of duties, clearly defined IT roles, training, knowledge, and skill of IT personnel, occurrence of IT management planning meetings, existence of long-range IT goals, strategy, and planning).

### Changes to Existing Applications

- Change Requests (documentation, tracking, and prioritization of program changes, periodic meetings/monitoring of the change management process).
- Testing of Program Changes (access to test environments, performance and approval of program change testing).
- Transfer Into the Live Environment (segregation of duties related to

- migration to production, management approval prior to migration)
- Documentation and Training (existence of technical documentation/procedures/training related to significant program changes).

### IT Security

- Security Management (existence of IT security policies, request and authorization process for access to IT equipment, networks, and data, review of inactive/unused accounts).
- System Level Access (network login parameters and password policies, existence and administration of firewalls).
- Application-Level Access (application access restrictions, segregation of duties)
- System Software and Utilities Access (access to network admin accounts, logical access to firewall rules).
- Physical Security (environmental controls and physical access controls in place at the department's data center).

### IT Operations

- System Administration and Maintenance (system performance monitoring)
- Backup (completion and monitoring of critical system backups, restores of critical systems/data)
- Disaster Recovery (existence of formal business continuity and disaster recovery planning process and procedures).

The tested controls and control procedures related to the IT general controls at the Department appear to be placed in operation, and the strength of these controls appears to allow reliance to be placed on the Department's IT general controls in line with the high control risk assessment.

For calendar year 2025, several verbal recommendations were issued to the Ohio Department of Children and Youth related to the following IT General Control objectives and topics:

- **Changes to Existing Applications** – No documentation available to ensure appropriate segregation of duties preventing programmers/developers from promoting code changes into the production environment.
- **IT Operations** – No policies/documentation available related to escalation procedures and resolution of SACWIS operational failures.
- **IT Operations** – Confirmation that access to the SACWIS batch processing scheduler was restricted to authorized and appropriate individuals based on the job duties was not provided.
- **IT Operations** – Evidence of disaster recovery testing related to the SACWIS application was provided; however, a copy of the disaster recovery plan was not available for review.