



## STATE OF WASHINGTON

April 20, 2021

The Honorable Pat McCarthy  
Washington State Auditor  
P.O. Box 40021  
Olympia, WA 98504-0021

Dear Auditor McCarthy:

Thank you for the opportunity to review and respond to the State Auditor's Office (SAO) performance audit on the Unemployment Tax and Benefits (UTAB) system's application and general information technology (IT) controls. The Employment Security Department (ESD) and Office of Financial Management (OFM) worked together to provide this response.

We appreciate the SAO's focus on whether selected application controls were adequately designed and implemented to provide reasonable assurance of complete, accurate, secure and available data related to the department's UTAB system.

We agree that making sure our IT systems provide reasonable assurance of security, availability and processing integrity is vital to our operations. Protecting and improving these systems are of paramount interest to us.

We appreciate the areas the SAO identified where ESD could make improvements and we are committed to address those matters. As noted in the report, because public disclosure of tests performed and the related results could increase the risk to the department's IT security, it is kept confidential under RCW 42.56.420. Likewise, we are limiting the distribution of our action plan to the SAO and the Governor's Office.

Please thank your team for their collaborative approach throughout this performance audit.

Sincerely,

Cami Feek  
Acting Commissioner  
Employment Security Department

David Schumacher  
Director  
Office of Financial Management

cc: Jamila Thomas, Chief of Staff, Office of the Governor  
Kelly Wicker, Deputy Chief of Staff, Office of the Governor  
Keith Phillips, Director of Executive Policy Office, Office of the Governor  
Patricia Lashway, Deputy Director, Office of Financial Management  
Christine Bezanson, Director, Results Washington, Office of the Governor  
Tammy Firkins, Performance Audit Liaison, Results Washington, Office of the Governor  
Scott Frank, Director of Performance Audit, Office of the Washington State Auditor  
Phil Castle, Interim Deputy Commissioner, Employment Security Department