



**New Jersey State Legislature
Office of Legislative Services
Office of the State Auditor**

**Department of Human Services
Division of Family Development
Office of Child Support Services
New Jersey Kids Deserve Support (NJKiDS)
Computerized System**

November 16, 2015 to November 30, 2017

**Stephen M. Eells
State Auditor**

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Enclosed is our report on the audit of the Department of Human Services, Division of Family Development, Office of Child Support Services, New Jersey Kids Deserve Support (NJKiDS) Computerized System for the period of November 16, 2015 to November 30, 2017. If you would like a personal briefing, please call me at (609) 847-3470.

A handwritten signature in black ink, appearing to read "Stephen M. Eells".

Stephen M. Eells
State Auditor
March 1, 2018

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Scope

We have completed an audit of the Department of Human Services (DHS), Division of Family Development (DFD), Office of Child Support Services (OCSS), New Jersey Kids Deserve Support (NJKiDS) computerized system for the period November 16, 2015 to November 30, 2017. Our audit evaluated selected general and application controls related to tracking of all child support case activity through the life of a child support case with this federally certified support enforcement system. The selected controls included change management, system backup and recovery, contingency planning and disaster recovery, system security, and data integrity which included data origination, data input, data processing, and data output.

Objectives

The objective of our audit was to determine the adequacy of selected general and application controls for change management, system backup and recovery, contingency planning and disaster recovery, system security, and data integrity which included data origination, data input, data processing and data output.

This audit was conducted pursuant to the State Auditor's responsibilities as set forth in Article VII, Section I, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

Methodology

Our audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Additional guidance for the conduct of the audit was taken from the *Control Objectives for Information Technology (COBIT) v.5* published by ISACA, the *Federal Information System Controls Audit Manual (FISCAM)* issued by the United States Government Accountability Office (GAO), and other relevant publications related to IT control best practices.

In preparation for our testing, we studied applicable state and federal legislation and policies and procedures of the DHS, DFD, OCSS. Provisions we considered significant were documented, and compliance with those requirements was verified by interview, observation, and tests of controls. In addition, we obtained and reviewed system administration, security, and user manuals. Functions we considered significant were documented and implementation of those features was verified. We also interviewed agency personnel to obtain an understanding of the internal controls.

A nonstatistical sampling approach was used. Our tests were designed to provide conclusions about the adequacy of selected general and application controls in place over change management, system backup and recovery, contingency planning and disaster recovery, system security, and data integrity.

Conclusions

The OCSS management and staff take administering and securing the computerized system very seriously and have implemented adequate controls and processes in place over change management, system backup and recovery, contingency planning and disaster recovery, system security, and data integrity for the NJKiDS computerized system.

Background

New Jersey Kids Deserve Support (NJKiDS) is the federally mandated statewide automated case management system that tracks all child support case activity through the life of a child support case. It offers customer/client support through web calls for the customer service website as well as authorized web portal users. Over 2,500 child support professionals in 65 offices utilize this system to carry out all federally required functions of the child support program in compliance with all federal and state laws, rules, and regulations. The NJKiDS Unit ensures the functionality of this computerized system meets all federal certification and program requirements, as well as all federal legal requirements under Title IV, Part D, Section 454 of the Social Security Act. It was implemented statewide in October 2009 and developed by the vendor, Protech Solutions. It is managed by the state (DHS, DFD, OCSS) and jointly maintained with the vendor.