



Texas Health and Human Services Office of Inspector General Audit and Inspections Division

Follow-Up Assessment on Previously Issued Audit Recommendations

Security Controls Over Confidential HHS Information at Aetna Better Health of Texas
AUD-23-017

August 4, 2023

Dear Stephanie Rogers:

The Texas Health and Human Services (HHS) Office of Inspector General Audit and Inspections Division (OIG Audit) conducted a follow-up assessment of the previously issued audit report titled "Security Controls Over Confidential HHS Information: Aetna Better Health of Texas" to determine the implementation status of audit recommendations previously issued by OIG Audit.

Based on the results of our assessment, OIG Audit determined that Aetna Better Health of Texas (Aetna) fully implemented all reported audit recommendations. As a result, OIG Audit did not reissue any recommendations from the previous audit. OIG Audit communicated less-significant observations to Aetna in a separate written communication.

OIG Audit thanks management at Aetna for their responsiveness, cooperation, and assistance during this assessment. The attachment to this letter contains additional details on the assessment.

Sincerely,

Kacy J. VerColen, CPA, CIGA
Chief of Audit and Inspections

Attachment

cc: Cecile Erwin Young, HHS Executive Commissioner
Sylvia Hernandez Kauffman, HHS Inspector General

Background

The previously issued audit report was published on August 24, 2020. The objectives of the original audit were to assess the design and effectiveness of (a) selected logical security controls over confidential HHS System information stored and processed by Aetna and (b) business continuity and disaster recovery planning for selected activities related to the delivery of managed care services to Medicaid and Children's Health Insurance Program (CHIP) members enrolled with Aetna.

The scope of the original audit covered the period from September 1, 2018, through February 29, 2020.


Attachment

Pursuant to Standard 9.61 of *Government Audit Standards* issued by the Comptroller General of the United States, certain information related to security configurations and vulnerabilities was omitted from the original report because the information was deemed to present potential risks related to public safety, security, or the disclosure of private or confidential data. Under the provisions of Texas Government Code Section 552.139, the omitted information is also exempt from the requirements of the Texas Public Information Act.

Figure 1 summarizes the implementation status of the recommendation included in the previously issued audit report, "Security Controls Over Confidential HHS Information: Aetna Better Health of Texas," [AUD-20-017](#), issued August 24, 2020.

A fully implemented recommendation was successfully implemented by Aetna using a process, system, or policy.

Figure 1: Implementation Status of the Audit Recommendation to Aetna

Implementation Status	Recommendation
 Fully Implemented	1 Aetna should ensure access to confidential HHS System information in its claims management application is managed in accordance with HHS Information Security Controls (IS-Controls) requirements.

Source: OIG Audit

Through its implementation of the audit recommendation, Aetna more effectively (a) protected confidential HHS information and (b) reduced its risk of noncompliance.

Objective, Scope, Methodology, Criteria, and Standards

Objective and Scope

The objective of this follow-up assessment was to determine the implementation status of OIG Audit's previously issued recommendation to Aetna, which included testing the effectiveness of management activities designed to remediate the identified recommendation.

The scope of the assessment was limited to reviewing the implementation status of the recommendation identified in the previously issued audit report.

Methodology

OIG Audit issued an engagement letter to Aetna on April 19, 2023, providing information about the upcoming assessment, and conducted testing from April 19, 2023, through July 18, 2023.

OIG Audit reviewed the previously issued audit report and performed a follow-up assessment of the reported finding, recommendation, and management response.

Data Reliability

OIG Audit assessed the reliability of Aetna's user account data by reviewing parameters of reports Aetna provided, tracing user information to Aetna human resources reports, and interviewing relevant Aetna personnel knowledgeable about the systems and data. OIG Audit determined that the data was sufficiently reliable for the purposes of this assessment.

Testing Methodology

To determine the effectiveness of the implemented audit recommendation, OIG Audit:

- Examined user account access to Aetna's internal network and claims management system.
- Determined whether access to Aetna's systems was limited to active users.
- Examined documentation of Aetna's reviews of user accounts, which Aetna conducted at least annually.

OIG Audit collected information for this assessment through interviews and electronic communications with Aetna management. Auditors assessed the effectiveness of management activities designed to remediate the findings from the original report and conducted testing for the recommendation Aetna management asserted had been fully implemented.

Criteria

OIG Audit used the following criteria to evaluate the information provided:

- HHS Information Security Controls (IS-Controls), v. 1.0 (2018) through v. 1.2.2 (2021)

Auditing Standards

Generally Accepted Government Auditing Standards

OIG Audit conducted the original audit in accordance with generally accepted government auditing standards (GAGAS) and performed the work in accordance with the IT Standards, Guidelines, and Tools as well as the Techniques for Audit and Assurance and Control Professionals published by ISACA (formerly known as the Information Systems Audit and Control Association).

In accordance with GAGAS, providing audit, investigative, and oversight-related services—such as periodic audit recommendation follow-up engagements and reports—does not involve a GAGAS engagement. OIG Audit planned and performed this follow-up assessment to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions included in this report based on the assessment objectives.