Information Security Now - 11

John Mitchell

The four pillars of information security are: confidentiality, integrity, availability and compliance. A good security manager will ensure a balance of these components across the enterprise, based on materiality and risk. The IT side of information security can be controlled pretty absolutely, but the people side can only be managed because people have free will and can choose whether, or not, to follow a particular policy, standard, or procedure. This difference between control and management needs to be understood when balancing the absolute against the discretionary in any security structure, process, or mechanism. People are both the strongest and weakest components in the security paradigm in that they have the ability to both detect security weaknesses and also to create them. Technology does not deliberately attempt to manipulate a process, although it may sometimes feel like that, people on the other hand have the ability to make poor systems work and good systems fail. So if security is only as strong as its weakest link, then once the security process is in place it is only likely to vary at the behest of a person. Technology may fail but it is not manipulative, so if I find an error in some software I know with a great degree of certainty that the error is there as a result of either human failure or deliberate manipulation. Which brings me neatly to the self assessment income tax software supplied by Her Majesty's Revenue and Customs (HMRC). I use this software to complete my tax declaration to HMRC and as they provide it I expect it to be suitable for its intended purpose. Not so. This year I detected three quite significant errors in the software. Initially it did not take any notice of any declared foreign income, which was quite surprising in view of the Government's publicity campaign to persuade us to declare such income. This was however, quite swiftly rectified. Next, the PDF copy of what I was submitting did not agree with what I had input. This is quite serious as it means that I do not a true record of what I have submitted. I have received a fulsome apology from HMRC for this, but the fault still remains un-rectified since I first reported it last September. Third, the actual tax year for payments made on account is incorrect. I have reported this too, but still have not received an acknowledgement despite sending three reminders. I used the Freedom of Information Act to ask how many software errors had been detected in the previous twelve months and how many remained outstanding? A commendably swift response revealed that 70 software errors had been reported of which twenty-five were still outstanding. Remember, this is live software being used by citizens to declare their earnings. During my correspondence with the help desk I asked that as I could not be certain that what I had entered was what they received, did they have a "work around" for me. Yes, they responded, I could submit a paper return! I pointed out that the deadline for paper submissions had past. Never mind, they responded, just attach a note explaining things and perhaps my local tax office would look kindly on me. This altruism was somewhat tarnished by the reminder that a late submission made me liable to a £100 fine, but it was unlikely that I would be charged interest on any late tax that I owed! So this is how it goes. You use software provided by the Government at your peril. It may contain known errors, but you will not be informed you of these. Their testing process is so poor that the software enters

production with numerous errors. You have a duty to submit an accurate and timely tax return, but cannot be sure of what you are submitting as the PDF copy provided by their software does not agree with what you have entered. When you raise issues you are told to drop the technology and revert to pen and paper, but what if you cannot drop the technology? If your company submits PAYE information to the Government then there is no option other than to use the technology as paper returns are no longer permitted. One hopes that the PAYE testing and change management procedures are more robust than those used by their self assessment colleagues.

My letter to the Chancellor on these issues remains unanswered, but I suspect that he has more pressing concerns at the moment than the integrity of his tax calculation software.

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