

# NORTHWEST FLORIDA STATE COLLEGE

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## Operational Audit



## BOARD OF TRUSTEES AND PRESIDENTS

Members of the Board of Trustees and Presidents who served during the 2009-10 fiscal year are listed below:

	<u>County</u>
Wesley Wilkerson, Chair (1)	Walton
Sandy Sims, Vice Chair	Okaloosa
Elizabeth S. Campbell to 7-14-09 (2)	Walton
Paul A. Foster from 7-15-09	Okaloosa
Rachel R. Gillis from 7-15-09	Walton
Joseph W. Henderson to 7-14-09 (2)	Okaloosa
Brian S. Pennington	Okaloosa
Dale E. Rice, Jr. (1)	Okaloosa
Marijo Strauss from 7-15-09	Okaloosa
Vercell Vance to 7-14-09 (2)	Okaloosa
Esteena K. Wells (1)	Walton

Dr. Jill J. White, Interim President  
to November 30, 2009

Dr. G. Thomas Delaino, Interim President  
from December 1, 2009, to June 20, 2010

Dr. Ty Handy, President  
from June 21, 2010

- Notes: (1) Board member served beyond the end  
of term May 31, 2010.
- (2) Board member served beyond the end  
of term May 31, 2009.

The audit team leader was Barbara J. Sturdivant, and the audit was supervised by James W. Kiedinger, Jr., CPA. For the information technology portion of this audit, the audit team leader was Stephanie J. Hogg, CISA, and the supervisor was Nancy Reeder, CPA, CISA. Please address inquiries regarding this report to James R. Stultz, CPA, Audit Manager, by e-mail at [jimstultz@aud.state.fl.us](mailto:jimstultz@aud.state.fl.us) or by telephone at (850) 922-2263.

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**NORTHWEST FLORIDA STATE COLLEGE**

**SUMMARY**

**Our operational audit disclosed the following:**

**Finding No. 1: The College needed to strengthen its controls to ensure the accuracy of reporting student enrollment in adult general education programs to the Florida Department of Education.**

**Finding No. 2: The College needed to enhance its purchasing card program.**

**Finding No. 3: The College needed to strengthen access controls for certain IT functions.**

**BACKGROUND**

Northwest Florida State College (College) is under the general direction and control of the Florida Department of Education, Division of Florida Colleges, and is governed by State law and State Board of Education rules. A board of trustees (Board) governs and operates the College. The Board constitutes a corporation and is composed of eight members appointed by the Governor and confirmed by the Senate.

The College has campuses in Niceville and Fort Walton Beach, Florida, and centers in DeFuniak Springs, Crestview, Eglin Air Force Base, Hurlburt Field, and South Walton County, Florida. Additionally, credit and noncredit classes are offered in public schools and other locations throughout Okaloosa and Walton Counties. The College reported enrollment of 5,538 full-time equivalent students for the 2009-10 fiscal year.

The results of our financial audit of the College for the fiscal year ended June 30, 2010, will be presented in a separate report. In addition, the Federal awards administered by the College are included within the scope of our Statewide audit of Federal awards administered by the State of Florida and the results of that audit, for the fiscal year ended June 30, 2010, will be presented in a separate report.

**FINDINGS AND RECOMMENDATIONS**

**Finding No. 1: Adult General Education**

Section 1004.02(3), Florida Statutes, defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State’s workforce. The College received State funding for adult general education and proviso language included in Chapter 2009-81, Laws of Florida, Specific Appropriation 114, required that each college report enrollment for adult general education programs identified in Section 1004.02, Florida Statutes, in accordance with Florida Department of Education’s (FDOE) instructional hours reporting procedures. Procedures provided by FDOE stated that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. The College reported 85,421 instructional hours for adult general education courses it provided to students during the 2009-10 fiscal year.

Our test of 30 students, enrolled in 35 adult general education courses, for which the College reported 2,565 hours to FDOE for the Fall 2009 term, disclosed errors in reporting instructional contact hours for 29 of the 30 students tested as a result of:

- course enrollment periods used in the calculations of student instructional hours that did not agree with student attendance records;
- calculations of student instructional hours that included contact hours for which the student was not scheduled to attend; and
- computer programming errors that caused incorrect instructional contact hours to be used in the calculation of student enrollment.

As a result of these errors, for the 30 students tested, the College over reported enrollment by 326 hours for 14 students and under reported enrollment by 107 hours for 15 students enrolled in adult education courses in the Fall 2009 term. Since future funding may be based, in part, on enrollment data submitted to FDOE, it is important that the College submit accurate data.

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**Recommendation:** The College should strengthen its controls to ensure the accuracy of reporting instructional contact hours for students enrolled in adult general education classes in accordance with instructions from FDOE. The College should also contact FDOE to determine the corrective actions needed to properly report instructional contact hours for adult general education courses for the 2009-10 fiscal year.

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## **Finding No. 2: Purchasing Cards**

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The College administers a purchasing card program, which gives employees the convenience of purchasing items without using the standard purchase order process. The College uses purchasing cards to expedite low dollar purchases of goods and services. Purchasing cards are subject to the same rules and regulations that apply to regular College purchases, and the College has established written purchasing card procedures to provide users with additional guidance on how to properly use purchasing cards. As of June 30, 2010, the College had issued 87 purchasing cards to employees and these employees purchased goods and services totaling approximately \$477,000.

Our review disclosed that the College's purchasing card procedures could be enhanced, as follows:

- The College's written purchasing card procedures did not address how to determine which employees should be issued purchasing cards and it was not always apparent, of record, why College employees had been issued a purchasing card. For example, of the 87 cards issued to employees, 15 of the cards had not been used. Although there may have been valid reasons to assign cards to these employees, such as in times of emergency, without procedures requiring documented justification for issuing cards to employees, the College may issue purchasing cards to employees who do not need them resulting in an increased risk that purchasing cards may be used for unauthorized purposes.
- Although the College's purchasing card procedures allowed the assignment of single transaction and daily purchasing limits, such limits had not been established for each card. As a result, cardholders were able to make single transaction purchases in amounts up to their monthly credit limits, which ranged from \$1,000 to \$50,000.

The College's procedures for recording purchasing card transactions included preparing disbursement requests for purchasing card transactions and then using these disbursement requests to record the transactions into the accounting records. After College personnel input the purchasing card transactions into the accounting records, supervisory employees electronically reviewed and approved the transactions. Additionally, College purchasing card procedures required supervisory employees to sign monthly purchasing card activity log reports that detail purchasing card transactions. Our review disclosed that College personnel did not always follow the College's purchasing card procedures as follows:

- Due to the high volume of transactions, employees responsible for recording disbursement requests frequently did not record card transactions separately. To expedite data entry, employees would aggregate several employees' purchasing card charges, and in some instances, combine multiple transactions from a single card or from multiple cards, into a single data entry. For example, a disbursement request may include all the purchasing card transactions made by a single employee or department for the month and, as a result, the identity of each purchasing card transaction was lost and supervisory employees could not identify the individual executing the purchase or the details of each purchasing card transaction they were approving.
- The College's manual entry process for purchasing card data contributed to supervisory personnel being late in approving payment of purchasing card transactions. When reviewing purchasing card billing statements, instead of paying the entire bill when due, the College only paid the bank for transactions that it had recorded in its accounting records and were approved by supervisory personnel, and not the amount listed on the purchasing card statement. As a result, the College paid amounts that were generally less than the monthly statement amounts and the College incurred finance charges. For example, during the period July 2009 through January 2010, the College paid amounts that were less than the monthly statements ranging from \$1,384 to \$17,942 during the respective billing cycle, which resulted in monthly finance charges ranging from \$130 to \$402, and totaled \$1,972 for the period. When finance charges are incurred, the benefit of the use of purchasing cards as a cost efficient method for expediting low dollar purchases is negated.
- Our test of 45 transactions totaling \$8,814 for the period July 2010 through January 2010, to determine whether purchasing card usage was consistent with the College's purchasing card procedures and good business practices, disclosed the following:
  - For 23 of the 45 purchasing card transactions tested, totaling \$5,226, the transactions were not listed on a monthly purchasing card activity log report.
  - For 22 of the 45 purchasing card transactions tested, totaling \$3,588, supervisory personnel did not document their review and approval of the transactions because they did not sign the monthly activity logs.

Further, our review disclosed that supervisory personnel electronically approved purchasing card transactions without knowing what goods or services had been purchased with the purchasing cards. As a result, we noted instances in which supervisory employees approved, and the College paid, purchasing card transactions that appeared unauthorized. Our test of purchasing card transactions disclosed the following:

- Five College employees used their purchasing card to make 7 purchases totaling \$725 on behalf of College sponsored organizations. College purchasing card procedures do not authorize employees to make purchases on behalf of College sponsored organizations for subsequent reimbursement. A list of these charges was provided to the College, and subsequent to our inquiry, the College was reimbursed by these organizations.
- A College employee made 2 purchases totaling \$59 for meals incurred while in travel status. Our review of the travel vouchers disclosed that the employee also claimed and received the standard meal allowances totaling \$36 for these meals. Subsequent to our request for support for these transactions, the employee reimbursed \$59 to the College.

When supervisory employees approve aggregated purchasing card transactions without reviewing the detailed support for each of the transactions, there is an increased risk that College purchasing cards will be used for unauthorized purposes.

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**Recommendation:** The College should enhance its purchasing card program to ensure that purchasing cards are issued only to employees with a demonstrated need and that appropriate single transaction and daily credit limits are established for each cardholder. Additionally, the College should strengthen its purchasing card control procedures to provide for appropriate supervisory review and approval of each purchasing card transaction to ensure each purchase serves a valid public purpose. Furthermore, the College should ensure that purchasing card transactions are approved in a timely manner to avoid future finance charges.

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**Finding No. 3: Information Technology – Access Controls**


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Access controls provide safeguards to assist in the prevention or detection of deliberate and accidental errors. Errors may be caused by the improper use or manipulation of data files, unauthorized or incorrect use of computer programs, and improper use of computer resources. Access controls should limit access to computer data files, programs, and hardware to authorized persons who require them in the performance of their duties.

We reviewed selected access privileges of the finance and personnel and payroll applications to determine the appropriateness of access privileges. Although end-user departments performed quarterly reviews to ensure that access privileges were appropriate, we identified various employees whose access privileges were inappropriate. Specifically:

- Twenty-four employees from various departments had access to, among other things, add or update vendor information; create or maintain an invoice; create on-demand payments; maintain payables; maintain credit memos; and maintain selected payment information. These privileges permitted the employees to perform incompatible job duties. Subsequent to our inquiry, College management indicated that access was changed on March 15, 2010, to reflect the employees' current job responsibilities.
- Two employees from Human Resources had inappropriate access to maintain payroll adjustments and cancel or void payroll checks. Subsequent to our inquiry, College management indicated that the access privileges were changed on March 15, 2010, to reflect the employees' current job responsibilities.
- One employee from Administrative Services had inappropriate access to, among other things, maintain employee assignments; maintain payroll adjustments; cancel or void payroll checks; and maintain employee time and attendance. Subsequent to our inquiry, College management indicated that, as of March 15, 2010, the employee was limited to inquiry access only.

When access to computer data files, programs, and hardware is not limited to an employee's current job responsibilities, there is an increased risk of unauthorized disclosure, modification, or destruction of College data and IT resources.

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**Recommendation:** The College should strengthen its review of the appropriateness of access privileges and timely remove or adjust any inappropriate or unnecessary access detected to ensure that access privileges are compatible with employee job responsibilities.

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**PRIOR AUDIT FOLLOW-UP**

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The College had taken corrective actions for findings included in our report No. 2009-131.

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**OBJECTIVES, SCOPE, AND METHODOLOGY**

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The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2010 through July 2010 in accordance with generally accepted government auditing standards. 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.

The objectives of this operational audit were to: (1) obtain an understanding and make overall judgments as to whether College internal controls promoted and encouraged compliance with applicable laws, rules, regulations, contracts, and grant agreements; the economic and efficient operation of the College; the reliability of records and reports; and the safeguarding of assets; (2) evaluate management’s performance in these areas; and (3) determine whether the College had taken corrective actions for findings included in our report No. 2009-131. Also, pursuant to Section 11.45(7)(h), Florida Statutes, our audit may identify statutory and fiscal changes to be recommended to the Legislature.

The scope of this operational audit is described in Exhibit A. Our audit included examinations of various records and transactions (as well as events and conditions) occurring during the 2009-10 fiscal year.

Our audit methodology included obtaining an understanding of the internal controls by interviewing College personnel and, as appropriate, performing a walk-through of relevant internal controls through observation and examination of supporting documentation and records. Additional audit procedures applied, to determine that internal controls were working as designed, and to determine the College’s compliance with the above-noted audit objectives, are described in Exhibit A. Specific information describing the work conducted to address the audit objectives is also included in the individual findings.

**AUTHORITY**

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



David W. Martin, CPA  
Auditor General

**MANAGEMENT’S RESPONSE**

Management’s response is included as Exhibit B.

**EXHIBIT A**  
**AUDIT SCOPE AND METHODOLOGY**

Scope (Topic)	Methodology
Information technology (IT) policies and procedures.	Reviewed the College's written policies and procedures to determine whether they addressed certain important IT control functions.
IT access controls.	Reviewed selected access privileges to determine whether access privileges were appropriately granted and authorized. Tested access privileges for employees who terminated employment during the audit period and verified that the College timely terminated access privileges.
IT security administration.	Reviewed documentation and tested employee access to security administrator functions to determine that security administrator access was granted to authorized security administrators.
IT authentication controls.	Examined supporting documentation to determine whether authentication controls were configured and enforced in accordance with IT best practices.
Fraud policy and related procedures.	Examined written policies, procedures, and supporting documentation related to the College's fraud policy and related procedures.
Statements of financial interest requirements of Section 112.3145(2), Florida Statutes.	Determined whether the College President, Board members, and purchasing agents filed statements of financial interest in accordance with law.
Social security number requirements of Section 119.071(5)(a), Florida Statutes.	Examined supporting documentation to determine whether the College had provided individuals with a written statement of the purpose for collecting their social security numbers.
Tangible personal property.	Tested tangible personal property to determine whether property was properly tagged, recorded, and accounted for through an annual physical inventory.
Expenditures.	Tested general and payroll expenditures to determine whether they were properly authorized, adequately supported, and accurately recorded.
Purchasing card transactions	Tested purchasing card transactions for propriety and compliance with related laws, rules, and College procedures.
Mandatory and nonmandatory transfers.	Tested transfers made between funds during the 2009-10 fiscal year to determine propriety of transfers of restricted moneys between funds.
Direct-support organization.	Tested payments, transfers, and loans between the College and its direct-support organization to determine the purpose and legal authority for such payments, transfers, and loans.
Construction contracts.	Tested records supporting a major construction project to determine compliance with provisions of law.
Employment contract requirements of Section 1012.83(2), Florida Statutes.	Examined the President's and Vice President's employment contracts to determine whether termination benefits, buyout, or other type of settlements provided in the contracts did not exceed limits provided in Section 1012.83(2), Florida Statutes.

**EXHIBIT A (CONTINUED)**  
**AUDIT SCOPE AND METHODOLOGY**

Scope (Topic)	Methodology
Procedures for limiting wireless communication devices.	Reviewed policies and procedures to determine whether the College limits the use of, and documents the level of service for, wireless communication devices.
Annual safety inspections.	Obtained copies of the most recent annual life safety, fire safety, and sanitation inspection reports and determined whether the deficiencies noted were timely corrected.
Tuition and fee rates.	Tested student tuition and fees to verify that rates charged were in accordance with law.
Tuition and fees for baccalaureate courses.	Compared tuition fees charged for baccalaureate courses to determine whether these fees were less than 85 percent of tuition and out-of-state fees charged by the nearest public university.
Procedures for calculating the technology fee.	Verified that the sum of the tuition fees and technology fees for baccalaureate programs per credit hour did not exceed the amount authorized by law.
Procedures for calculating the capital improvement fees.	Determined whether the capital improvement fee did not exceed 10 percent of the tuition fee per credit hour and was limited to an increase of \$2 per credit hour over the prior year.
Procedures for calculating laboratory and user fees.	Reviewed the College's procedures to determine whether the policy was approved by the Board of Trustees. Tested laboratory and user fees and examined supporting documentation to determine whether the College properly calculated these fees.
Florida residency determination and tuition.	Tested student registrations to determine whether the College documented Florida residency and correctly assessed tuition in compliance with Section 1009.21, Florida Statutes, and State Board of Education Rule 6A-10.044, Florida Administrative Code.
Adult general education program enrollment reporting.	Tested adult general education students and examined supporting documentation to determine whether the College reported instructional and contact hours in accordance with Florida Department of Education requirements.
Textbook affordability.	Examined supporting documentation to determine whether the College's policies and procedures regarding textbook affordability were in accordance with Section 1004.085, Florida Statutes.

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EXHIBIT B  
MANAGEMENT'S RESPONSE



NORTHWEST FLORIDA  
STATE COLLEGE

100 College Boulevard • Niceville, FL 32578-1295 • (850) 678-5111 • www.nwfsc.edu

September 28, 2010

David W. Martin, CPA  
Auditor General, State of Florida  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

Attached is the Northwest Florida State College response to preliminary and tentative findings to be included in a report to be prepared on the operational audit for the Fiscal Year Ended June 30, 2010.

Sincerely,

A handwritten signature in black ink that reads "Ty J. Handy".

Ty Handy  
President

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**EXHIBIT B (CONTINUED)**  
**MANAGEMENT'S RESPONSE**

NORTHWEST FLORIDA STATE COLLEGE  
RESPONSE TO PRELIMINARY AND TENTATIVE OPERATIONAL AUDIT FINDINGS  
FOR the Fiscal Year Ended June 30, 2010

<b>Finding No. 1: Adult General Education</b>
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**Finding:**

The College needed to strengthen its controls to ensure the accuracy of reporting student enrollment in adult general education programs to Florida Department of Education.

**Recommendation:**

The college should strengthen its controls to ensure the accuracy of reporting instructional contact hours for students enrolled in adult general education classes in accordance with instructions from FDOE. The College should also contact FDOE to determine the corrective actions needed to properly report instructional contact hours for adult general education courses for the 2009-10 fiscal year.

**Response:**

- A. With respect to your specific comment that “Course enrollment periods used in the calculations of student instructional hours did not agree with student attendance records,” we offer the following:**

This specific comment stems from the fact that the College's registration system for Adult Education programs records the first day of attendance as the date the registration is entered. The College's adult general education program serves students throughout the College's two-county service area at seven different locations. In addition, the adult general education program is an open-entry program. To accurately capture the start time for students, students complete a registration form the first day the student enters the class. For day classes, the registration is processed the same day and for evening classes the registration is processed the following day because administrative offices able to process registrations are closed. It is only the first class meeting, of only the evening classes which might cause minimal under reporting. This is an issue that will require programming effort to correct, and resources are scarce. We are evaluating potential solutions.

- B. With respect to your specific comment that “Calculation of student instructional hours ... included contact hours for which the student was not scheduled to attend,” we offer the following:**

This specific comment stems from the fact that the College's reporting software for Adult Education programs uses a ratio-based formula of attendance with hours based on the Julian calendar to get a percentage of course hours the student could achieve based on the student's entry and exit date. In 2006, the College and its software consortium consulted FDOE as well as the MISATFOR state reporting group to insure that seat time calculations for Adult Education were as accurate as possible and still reported all delivery methods of adult general education instruction at all consortium institutions. The group found that the Julian calculation was the only methodology that would accommodate the calculation of adult general education contact hours for distance learning classes. Accordingly, with approval of FDOE, this approach was adopted by the group. Extensive testing at the time of implementation of the seat time calculation requirement showed that the margin of error using the Julian day ratio was negligible if the college closed days were subtracted from the number of days used in the ratio calculation. In 2006, the College initiated programming changes to the original FCCSC calculations to remove the college closed days from the seat time calculations.

**EXHIBIT B (CONTINUED)**  
**MANAGEMENT'S RESPONSE**

NORTHWEST FLORIDA STATE COLLEGE  
RESPONSE TO PRELIMINARY AND TENTATIVE OPERATIONAL AUDIT FINDINGS  
FOR the Fiscal Year Ended June 30, 2010

These changes were implemented in Feb. 2007. Although the college closed days were removed in 2007, weekend days are still included.

The calculation of contact hours is an estimate by design, and any increased level of precision should be weighed against the cost of achieving it. Nonetheless, the College will work with its software consortium to try to find a solution.

- C. With respect to your specific comment that "Computer programming errors ... caused incorrect instructional contact hours to be used in the calculation of student enrollment" we offer the following:**

A problem log was created with the College's software consortium, and the programming has been corrected. The correction has been in place since April 4, 2010, (both locally and consortium wide) and prior term's Student Data Base files for reporting year 2009-2010 were resubmitted. Accordingly, no errors related to this issue were reported for 2009-2010.

<b>Finding No. 2: Purchasing Cards (P-Card)</b>
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**Finding:**

The College needed to enhance its purchasing card program.

**Recommendation:**

The College should enhance its purchasing card program to ensure that purchasing cards are issued only to employees with a demonstrated need and that appropriate single transaction and daily credit limits are established for each cardholder. Additionally, the College should strengthen its purchasing card control procedures to provide for appropriate supervisory review and approval of each purchasing card transaction to ensure each purchase serves a valid public purpose. Furthermore, the College should ensure that purchasing card transactions are approved in a timely manner to avoid future finance charges.

**Response:**

**The College has implemented changes in the purchasing card processes and procedures to enhance the application, tracking, approval and posting of purchasing card transactions.**

The Purchasing Card administrator will request a P-Card report quarterly and monitor card usage or non usage of card.

The College has enhanced its training, monitoring, and review procedures to ensure compliance with the College's established purchasing card procedures.

The following modifications have been made to our purchasing card procedures:

1. Dollar Limit per Item: Maximum <\$1,000.00 as defined as the cost of a single item plus freight and installation, per item purchased.
2. Dollar Limit per Transaction: Cardholder purchase shall not exceed the monthly predetermined dollar amount of \$1,000.00, as defined as the total cost of all items plus freight and installation, for any single transaction.

**EXHIBIT B (CONTINUED)**  
**MANAGEMENT'S RESPONSE**

NORTHWEST FLORIDA STATE COLLEGE  
RESPONSE TO PRELIMINARY AND TENTATIVE OPERATIONAL AUDIT FINDINGS  
FOR the Fiscal Year Ended June 30, 2010

3. Dollar Limit per Month: Cardholder shall not spend over monthly card limit in any given month.
- Effective October 1, 2010 a procedure will be implemented to require a payment request for each card transaction charge.
  - A procedure has been implemented to encourage completion of transaction and monthly activity logs. Failure to submit a complete monthly purchasing card activity report to Finance and Purchasing by the due date each month will result in suspension of the purchasing card until an approved activity report is received. This procedure will facilitate timely payments and help to avoid accrual of finance charges.
  - The College has implemented a process that will reduce travel reimbursement errors related to P-Card expenses. All P-Card expenses for travel must be placed on the travel reimbursement form as a "prepaid" or "paid by the College" item. Travel reimbursements will not be issued if the traveler has used their P-Card and these transactions are not included on the Travel reimbursement request form 0023.

The College is in the process of implementing the P-Card module provided for the Finance section of the College's enterprise software package. Activation of this module will allow for on-line processing of all P-Card transactions using the same approval path as college disbursement request, and posting to each department code will be automated. This should implementation should be complete by November 1.

**Finding No. 3: Information Technology (IT) –Access Controls**

**Finding:**

Some employees had inappropriate access to various areas in the computer data files to include Purchasing, Accountants Payable, and Human Resources functions.

**Recommendation:**

The College should strengthen its review of the appropriateness of access privileges and timely remove or adjust any inappropriate or unnecessary access detected to ensure that access privileges are compatible with employee job responsibilities.

**Response:**

**All items recommended have been corrected.**

Information Technology staff worked closely with IT Auditors to review and modify security access. As of March 15, 2010 College management changed all access to reflect the employees' current job responsibilities and limited access to employees with a requirement to have access to various computer data systems. All security access is reviewed by the appropriate system supervisor on a quarterly basis.

Human Resources notifies IT when an employee is no longer employed at the college and IT removes system access immediately upon receiving notification.