

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2016-101
March 2016

SEMINOLE STATE COLLEGE OF FLORIDA



Sherrill F. Norman, CPA
Auditor General

Board of Trustees and President

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Amy L. Lockhart

Note: ^a Board member served beyond the end of term, May 31, 2015.

The team leader was Nancy Heyman, CPA, and the audit was supervised by Keith A. Wolfe, CPA. For the information technology portion of this audit, the team leader was Vikki Mathews, CISA, and the supervisor was Heidi G. Burns, CPA, CISA.

Please address inquiries regarding this report to Jaime Hoelscher, CPA, Audit Supervisor, by e-mail at jaimehoelscher@aud.state.fl.us.com or by telephone at (850) 412-2868.

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SEMINOLE STATE COLLEGE OF FLORIDA

SUMMARY

This operational audit of Seminole State College of Florida (College) focused on selected College processes and administrative activities and included a follow-up on findings noted in our report No. 2014-022. Our operational audit disclosed the following:

Finding 1: The College needs to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

Finding 2: The College had not developed a comprehensive, written information technology (IT) risk assessment. A similar finding was noted in our report No. 2014-022.

Finding 3: College IT security controls related to user authentication and logging and monitoring of system activity continue to need improvement.

BACKGROUND

Seminole State College of Florida (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 five members appointed by the Governor and confirmed by the Senate. The College President serves as the executive officer and the corporate secretary of the Board, and is responsible for the operation and administration of the College.

The College has campuses in Altamonte Springs, Heathrow, Oviedo, and Sanford, Florida. The College reported enrollment of 13,113 full-time equivalent students for the 2014-15 fiscal year.

This operational audit focused on selected College processes and administrative activities and included a follow-up on findings noted in our report No. 2014-022. The results of our financial audit of the College for the fiscal year ended June 30, 2015, 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, 2015, will be presented in a separate report.

FINDINGS AND RECOMMENDATIONS

Finding 1: Adult General Education

State law¹ 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 the General Appropriations Act² proviso language requires each college to report

¹ Section 1004.02(3), Florida Statutes.

² Chapter 2014-051, Laws of Florida, Specific Appropriation 126.

enrollment for adult general education programs in accordance with the Florida Department of Education (FDOE) instructional hours reporting procedures.³

FDOE procedures state 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 procedures also require colleges to develop a procedure for withdrawing students for nonattendance and provide that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last date of attendance. There is also a minimum enrollment threshold of 12 hours of attendance for each program that must be met before a student can be counted for funding purposes.

For the 2014-15 fiscal year, the College reported 485,300 instructional contact hours for 1,550 adult general education classes provided to 2,818 students. As a part of our audit, we examined College records for 2,369 contact hours reported for 30 students enrolled in 30 adult general education classes. We found instructional contact hours were over reported a total of 205 hours for 4 students due to an incorrect last date of attendance (LDA) used to calculate and report instructional contact hours. Subsequent to our inquiry, the College determined that an LDA was not correctly recorded for a total of 110 students, enrolled in 154 classes during the Fall 2014 and Spring 2015 terms, which resulted in the over reporting of 6,174 instructional contact hours. The errors occurred due to an update to the student records application that inadvertently eliminated the LDAs in students' records.

Subsequent to our inquiry, the College submitted corrections to the FDOE for most of the over-reported hours. However, after submitting the corrections, the College determined that 22 of the 110 students enrolled in 31 adult general education classes had not been submitted to the FDOE for correction, resulting in an additional 900 over-reported hours. Notwithstanding the College's determination, the College did not resubmit corrected student enrollment information to the FDOE for these 900 over-reported hours.

Since future funding is based, in part, on enrollment data reported to the FDOE, it is important that the College report accurate data.

Recommendation: The College should strengthen controls to ensure instructional contact hours for adult general education classes are accurately reported to the FDOE. The College should also contact the FDOE for proper resolution of the 900 over-reported hours.

Finding 2: Information Technology – Risk Assessment

Management of information technology (IT) related risks is a key part of enterprise IT governance. Incorporating an enterprise perspective into day-to-day governance actions helps entity personnel understand the entity's greatest security risk exposures and determine whether planned controls are appropriate and adequate to secure IT resources from unauthorized disclosure, modification, or destruction. IT risk assessments, including the identification of risks and the evaluation of the likelihood of threats and the severity of threat impact, helps support management's decisions in establishing cost-effective measures to mitigate risk and, where appropriate, to formally accept residual risk.

³ FDOE Memorandum No. 06-14, dated May 15, 2006, *Reporting Procedures for Adult General Education Enrollments*.

Although the College had informally considered external and internal risks and identified security controls to mitigate these risks, the College had not developed a comprehensive, written IT risk assessment. A comprehensive, written IT risk assessment would consider, in addition to high-level risk, specific threats and vulnerabilities at the College, system, and application levels. A comprehensive, written IT risk assessment would also document the range of risks that College systems and data may be subject to, including those posed by internal and external users, as well as plans for the mitigation of identified risks. The absence of a comprehensive, written IT risk assessment may lessen the College's assurance that all likely threats and vulnerabilities have been identified, the most significant risks have been addressed, and appropriate decisions have been made regarding which risks to accept and which risks to mitigate through appropriate controls. A similar finding was noted in our report Nos. 2014-022 and 2012-074.

Recommendation: College management should develop a comprehensive, written IT risk assessment plan to provide a documented basis for managing IT-related risks.

Finding 3: Information Technology – Security Controls – User Authentication and Logging and Monitoring of System Activity

Security controls are intended to protect the confidentiality, integrity, and availability of College data and IT resources. Our audit disclosed that certain security controls related to user authentication and logging and monitoring of system activity need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising College data and IT resources. However, we have notified appropriate College management of the specific issues.

Without adequate security controls related to user authentication and logging and monitoring of system activity, the risk is increased that the confidentiality, integrity, and availability of College data and IT resources may be compromised. A similar finding was noted in our report Nos. 2014-022 and 2012-074.

Recommendation: To ensure the continued confidentiality, integrity, and availability of College data and IT resources, the College should improve security controls related to user authentication and logging and monitoring of system changes.

PRIOR AUDIT FOLLOW-UP

The College had taken corrective actions for findings included in our report No. 2014-022, except as noted in Findings 2 and 3 and shown in Table 1.

**Table 1
Findings Also Noted in Previous Audit Reports**

Finding	2012-13 Fiscal Year Audit	2010-11 Fiscal Year Audit
	Report No. 2014-022, Finding	Report No. 2012-074, Finding
2	5	3
3	7	5

OBJECTIVES, SCOPE, AND METHODOLOGY

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 May 2015 to October 2015 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:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2014-022.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of records and transactions occurring during the 2014-15 fiscal year. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency

In conducting our audit we:

- Reviewed the College's written information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, and disaster recovery.
- Evaluated College documentation for IT authentication controls to determine whether such controls were configured and enforced in accordance with IT best practices.
- Reviewed College procedures for maintaining and reviewing access to IT resources. We also reviewed selected access privileges to the College network and Enterprise Resource Planning system finance and human resources applications and networking supporting infrastructure (i.e., operating systems and databases) to determine the appropriateness and necessity of the access privileges based on employees' job duties and user functions and adequacy with regard to preventing the performance of incompatible duties.
- Reviewed procedures and reports related to the capture and review of system activity that were designed to ensure the appropriateness of access to and modification of sensitive or critical resources.
- Determined the College's status and evaluated its progress in completing a comprehensive IT risk assessment.
- Reviewed IT procedures for security incident response to determine if adequate procedures were in place.
- Reviewed procedures to prohibit former employees' access to electronic data files. We also reviewed access privileges for former employees to determine whether their access privileges had been timely deactivated.
- Examined Board, committee, and advisory board minutes to determine whether Board approval was obtained for policies and procedures in effect during the 2014-15 fiscal year and for evidence of compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Examined College records to determine whether the College informed students and employees at orientation and on its Web site of the existence of the Florida Department of Law Enforcement sexual predator and sexual offender registry Web site and the toll-free telephone number that gives access to sexual predator and sexual offender public information, as required by Section 1006.695, Florida Statutes.
- Examined College records to determine whether the College had developed an anti-fraud policy and procedures to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we determined whether the College had implemented appropriate and sufficient procedures to comply with its anti-fraud policy.

- Analyzed the unencumbered balance in the unrestricted current fund of the Board-approved operating budget to determine whether the balance was below 5 percent of the total available fund balances at June 30, 2015. We also performed analytical procedures to determine whether financial transactions in other funds may require resources from other unrestricted funds that would cause a significant reduction in available unrestricted current or auxiliary funds.
- Evaluated whether the eight payments totaling \$37,785 made by the College to its direct-support organization during the period July 1, 2014, through June 30, 2015, were authorized by Section 1004.70(1)(a)2. and (3), Florida Statutes.
- Evaluated College procedures for recording, collecting, and writing off student receivables and examined:
 - From the population of student receivables recorded as of May 31, 2015, and totaling \$6,333,303, documentation relating to 30 selected student receivables totaling \$19,657 to determine whether the student receivables were properly authorized, adequately documented, properly recorded, and in compliance with Section 1010.03, Florida Statutes.
 - College records to determine whether collection efforts were adequate and restrictions on student records and holds on transcripts and diplomas were adequate and enforced.
 - 1,178 uncollectible student receivable accounts written-off, totaling \$1,645,094, for proper approval.
- Evaluated the effectiveness of the College's controls to ensure students who had not paid fees in an approved manner were not considered in calculating full-time equivalent (FTE) enrollments for State funding purposes pursuant to Sections 1009.22(11) and 1009.23(9), Florida Statutes.
- For the 14 students receiving fee deferments totaling \$13,931 during the 2014-15 fiscal year, examined fee deferment documentation to determine whether the College complied with Section 1009.27, Florida Statutes, and State Board of Education (SBE) Rule 6A-14.054(8), Florida Administrative Code (FAC).
- Determined whether student fees assessed were properly authorized; calculations of fees assessed were accurate; late fees were properly collected, if appropriate; receipts were issued; and collections deposits agreed with the central cashier's records. We:
 - Examined, from the population of 20,766 students registered for the Fall 2014 term, documentation supporting 30 selected students' fees totaling \$22,679 to determine whether the College correctly assessed tuition in compliance with Sections 1009.21, 1009.22, and 1009.23, Florida Statutes, and SBE Rules 6A-10.044 and 6A-14.054, FAC.
 - Determined whether the College had procedures to cancel the registration of students who did not pay fees when due and to ensure compliance with the student status and residency requirements of Section 1009.21, Florida Statutes.
- From the population of 198 distance learning courses with fee revenue totaling \$570,736 during the 2014-15 fiscal year, examined documentation supporting 27 selected distance learning course fees totaling \$450 to determine whether the fees were assessed and collected as provided by Section 1009.23(16)(b), Florida Statutes.
- Evaluated College parking fee policies and procedures to ensure, as required by Section 1009.23(12), Florida Statutes, that fees are charged only to those persons using parking services.
- Reviewed College policies and procedures related to the dual-enrollment program. From the population of 1,029 students for whom the College billed the school district \$151,600 for the Fall 2014 term, we examined the records for 30 selected dual-enrollment students to determine whether the revenues collected for dual-enrolled students were consistent with the applicable dual-enrollment articulation agreement and Section 1007.271, Florida Statutes.

- For the 2014-15 fiscal year, examined five of six auxiliary services contracts to determine whether the College was properly monitoring compliance with the contract terms regarding fees, insurance, and other provisions. Also, we performed analytical procedures to determine whether the College's auxiliary services were self-supporting.
- From the population of textbooks for 183 Summer B courses, examined supporting documentation for 40 selected textbooks to determine whether the College's policies and procedures regarding textbook affordability were in accordance with Section 1004.085, Florida Statutes.
- From the population of 8,284 salary payments to College employees, who were paid a total of \$41,034,510 in compensation for the period July 2014 through May 2015, selected 30 employee paychecks, with total compensation of \$138,494, and examined related College records to determine the accuracy of the rate of pay, validity of applicable employment contracts, adequacy of employee qualifications, accuracy of leave records, and whether performance evaluations were properly completed and supervisory personnel reviewed and approved employee time reports.
- Reviewed College policies and procedures for terminal pay to ensure consistency with State law. For the period July 2014 through May 2015, we examined documentation supporting terminal payments totaling \$411,606 made to 24 selected employees, from the population of 104 employees receiving terminal payments totaling \$592,035, to determine whether the pay was calculated in compliance with Sections 110.122 and 1012.865, Florida Statutes and Board Policy Nos. 2.120 and 2.111.
- Reviewed severance pay provisions in five employee contracts to determine whether the contract provisions were in compliance with Section 215.425(4), Florida Statutes.
- Examined documentation supporting one administrative employee's and the President's compensation payments totaling \$730,261 during the 2014-15 fiscal year to determine whether the amounts paid did not exceed limits provided in Sections 1012.885(3) and 1012.886(2), Florida Statutes.
- Determined whether employee bonus plans and related payments were in accordance with Section 215.425(3), Florida Statutes.
- Reviewed College policies, procedures, and records to determine whether employees in positions of special trust or responsibility, such as positions with direct contact with persons under age 18, had undergone appropriate background screenings.
- Reviewed College policies and procedures to ensure health and life insurance was provided only to eligible employees, retirees, and dependents and that such insurance was timely canceled upon employee termination. Also, we determined whether the College had procedures for reconciling health insurance costs to employee, retiree, and Board-approved contributions.
- Determined whether expenditures were recorded for the correct amounts and adequately documented; made in accordance with applicable laws, rules, and applicable contract terms; properly authorized and approved; and made in compliance with applicable laws, rules, and Board policies. Expenditures totaled \$17,599,904 during the period July 2014 through May 2015, and we examined documentation relating to 30 payments for general expenditures totaling \$624,370.
- Examined documentation relating to 25 contractual services agreements, totaling \$590,288, entered into during the period July 2014 through May 2015, to determine whether the College complied with bid requirements as required, and Board properly awarded and approved agreements.
- Examined documentation supporting 41 of 2,222 purchasing card (P-card) transactions during the period July 2014 through May 2015 to determine whether the P-card program was administered in accordance with College policies and procedures. Specifically, we:

- Reviewed documentation for 14 former employees who had been assigned P-cards to determine whether the P-cards were timely canceled upon the cardholder's separation from employment.
- Reviewed documentation supporting 41 selected P-card transactions, totaling \$35,182, to determine whether the transactions were reasonable, not of a personal nature, adequately supported, and for valid public purposes.
- Reviewed cardholder single and monthly transaction limits for 30 of the College's 125 cardholders to determine whether the limits were in accordance with P-card program guidelines.
- Examined documentation supporting 30 selected construction projects payments, totaling \$3,068,657 (87.4 percent of total payments for the period July 2014 through May 2015), for projects in progress during the 2014-15 fiscal year, to determine whether the College complied with College policies and procedures and provisions of laws and rules; the payments were properly supported and reasonable based upon services provided, made in accordance with the contract terms, and properly recorded in the accounting records; and funds were expended in compliance with the restrictions imposed on the use of Public Education Capital Outlay and other restricted capital outlay resources.
- From the population of 87 payments, totaling \$65,532, made to 49 employees for tuition reimbursement during the period July 2014 through May 2015, examined 24 selected reimbursement payments, totaling \$16,233, to determine whether the payments were made in accordance with College policies and procedures.
- Evaluated College policies and procedures related to electronic funds transfers (EFTs) and payments.
- From the population of EFTs and payments totaling \$78,780,091 during the period July 2014 through May 2015, examined a total of ten selected EFTs and payments totaling \$5,093,208 to determine whether the EFTs and payments were adequately supported and properly authorized.
- From the population of 501 payments to employees for other than travel and compensation, totaling \$259,651 during the period July 2014 through May 2015, examined 30 selected payments totaling \$17,759 to determine whether such payments were reasonable, adequately supported, for valid College purposes and whether such payments were related to employees doing business with the College, contrary to Section 112.313, Florida Statutes.
- Evaluated College policies and procedures related to identifying potential conflicts of interest. Also, we reviewed Department of State, Division of Corporation, records; statements of financial interests; and College records to identify any potential relationships that represent a conflict of interest with vendors used by the College.
- Reviewed College policies and procedures to determine whether the College had adequate procedures for verification of vendor information prior to vendors being approved to do business with the College.
- Examined supporting documentation for 2,369 of the 485,300 adult general education instructional and contact hours reported by the College to the Florida Department of Education (FDOE) to determine whether the hours were reported in accordance with FDOE requirements.
- Determined whether the College maintained documentation for student attainment of 30 industry certifications selected from the population of 476 industry certifications reported to the FDOE as eligible for performance funding during the 2014-15 fiscal year.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.

- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each College on a periodic basis. 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.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



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E. Ann McGee, President

March 1, 2016

Sherrill F. Norman, CPA
Auditor General, State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

Subject: Seminole State College Operational Audit
Preliminary and Tentative Findings for the Fiscal Year ended June 30, 2015

Dear Ms. Norman:

We have reviewed the referenced document and recognize that Seminole State College has received three findings.

Seminole State College's response to these findings is attached.

Please contact Dr. Joseph A. Sarnovsky, Executive Vice President/CFO (407 708-2001) if you need additional information.

Sincerely,

A handwritten signature in blue ink that reads 'E. Ann McGee'.

E. Ann McGee
President

Attachment

cc: Dr. Dick Hamann, Vice President, IT and Student Services
Dr. Joseph Sarnovsky, Executive Vice President

District Board of Trustees

Alex Setzer, Chairman | Scott D. Howat, Vice-Chair | Jeffrey M. Bauer | Wendy H. Brandon | Amy Lockhart | E. Ann McGee, President

Altamonte Springs | Geneva | Heathrow | Oviedo | Sanford/Lake Mary

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Finding 1: Adult General Education

Recommendation: The College should strengthen controls to ensure instructional contact hours for adult general education classes are accurately reported to the FDOE. The College should also contact the FDOE for proper resolution of the 900 over-reported hours.

Seminole State College strengthened controls and programmatic processes to ensure instructional contact hours for adult general education classes are accurately reported. Staff members identified and addressed issues within the program that calculates instructional contact hours and added edits to more easily recognize anomalies during validations. The College contacted Dr. Chris Mullin of FDOE on February 18, 2016, for advice on resolving the 900 over-reported hours for 2014/15 (0.2% of adult education hours and 0.009% of total hours for 2014/15). To date, Seminole State has not received a response.

Finding 2: Information Technology – Risk Assessment

Recommendation: College management should develop a comprehensive, written IT risk assessment plan to provide a documented basis for managing IT-related risks.

Seminole State College has developed a comprehensive written IT risk assessment plan that provides a guideline on assessing and mitigating risks to its IT systems and data. The risk assessment plan covers several steps including identifying critical IT systems, threat and vulnerability identification, control analysis, likelihood determination, impact analysis, risk determination, control recommendations, and results documentation. The approval and implementation of the IT risk assessment plan has been delayed due to the loss of our information security analyst position, but it is currently under management review and expected to be approved by April 2016.

In addition to the development of the IT risk assessment plan, the College has also taken several steps to improve security by updating its IT related policies and procedures including the IT disaster recovery plan, internet use policy, POD (Personally-Owned Device) policy, and email use policy. The College has also invested in a security program called Dell Secureworks. The Dell Secureworks program is an information security service that helps the College protect its computers, networks and information assets from malicious activities like cybercrime. The service provides monitoring of network devices like workstations, firewalls and intrusion detection systems 24/7/365. Other services provided by Dell Secureworks include the coordinated management of our network firewalls and intrusion detection systems. The College also invested in Dell Secureworks engineering hours to provide remediation services in case any type of information security incident occurs or is detected by Dell.

Finding 3: Information Technology – Security Controls – User Authentication and Logging and Monitoring of System Activity

Recommendation: To ensure the continued confidentiality, integrity, and availability of College data and IT resources, the College should improve security controls related to user authentication and logging and monitoring of system changes.

In response to the audit findings regarding User Authentication and Logging and Monitoring of Systems Activity, the College has taken the initial steps of configuring additional logging and monitoring capabilities delivered by the Microsoft systems. As an example, the Database Administrator has setup triggers to receive emails for all failed logins. In addition, the Database Administrator has further limited the access to the database system and provided the individual accounts to these systems to only two additional super users.

The College has also invested in a new software (NetIQ) that will provide the aggregation of system logs from various systems, including Microsoft SQL Server, that will facilitate logging and monitoring. This new software will also provide logged account provisioning/de-provisioning activities based on triggers in PeopleSoft. This will give the College that one view of activity as it relates to User Authentication. The implementation for the new software is scheduled to begin in March 2016 and be completed by September 2016.