Navajo County Community College District
(Northland Pioneer College)

Single Audit Report

Year Ended June 30, 2018

A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General

ARIZONA
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Making a Positive Difference

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Report Issued Separately

Comprehensive Annual Financial Report

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*

Members of the Arizona State Legislature

The Governing Board of
Navajo County Community College District

We have audited the financial statements of the business-type activities and aggregate discretely presented component units of Navajo County Community College District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 9, 2018. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the District's financial statements. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. However, the financial statements of the aggregate discretely presented component units were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the aggregate discretely presented component units.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2018-01 and 2018-02, that we consider to be significant deficiencies.

Compliance and other matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Navajo County Community College District's response to findings

Navajo County Community College District's responses to the findings identified in our audit are presented in its corrective action plan at the end of this report. The District's responses were not subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Purpose of this report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lindsey Perry, CPA, CFE
Auditor General

November 9, 2018

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

Independent auditors' report on compliance for each major federal program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance

Members of the Arizona State Legislature

The Governing Board of
Navajo County Community College District

Report on compliance for each major federal program

We have audited Navajo County Community College District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

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Opinion on each major federal program

In our opinion, Navajo County Community College District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on internal control over compliance

The District's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on schedule of expenditures of federal awards required by the Uniform Guidance

We have audited the financial statements of the business-type activities and aggregate discretely presented component units of Navajo County Community College District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 9, 2018, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of the District's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey Perry, CPA, CFE
Auditor General

November 16, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors’ results

Financial statements

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles	Unmodified
Internal control over financial reporting	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Noncompliance material to the financial statements noted?	No

Federal awards

Internal control over major programs	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditors’ report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?	No

Identification of major programs

CFDA number	Name of federal program or cluster
84.007, 84.033, 84.063	Student Financial Assistance Cluster
84.031	Higher Education—Institutional Aid

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee?	Yes

Other matters

Auditee’s summary schedule of prior audit findings required to be reported in accordance with 2 CFR §200.511(b)?	Yes

Financial statement findings

2018-01

Managing risk

Condition and context—The District's process for managing its risks did not include an overall risk-assessment process that included identifying, analyzing, and responding to the district-wide information technology (IT) risks, such as potential harm from unauthorized access, use, disclosure, disruption, modification, or destruction of IT data and systems. Also, it did not include identifying, classifying, and inventorying sensitive information that might need stronger access and security controls and evaluating and determining the business functions and IT systems that would need to be restored quickly if the District were impacted by disasters or other system interruptions.

Criteria—Effectively managing risk at the District includes an entity-wide risk-assessment process that involves members of the District's administration and IT management to determine the risks the District faces as it seeks to achieve its objectives to not only report accurate financial information and protect its IT systems and data but to also carry out its overall mission and service objectives. The process should provide the basis for developing appropriate responses based on identified risk tolerances and specific potential risks to which the District might be subjected. To help ensure the District's objectives can be met, an annual risk assessment should include considering IT risks. For each identified risk, the District should analyze the identified risk and develop a plan to respond within the context of the District's defined objectives and risk tolerances. The process of managing risks should also address the risk of unauthorized access and use, modification, or loss of sensitive information and the risk of losing the continuity of business operations in the event of a disaster or system interruption.

Effect—The District's administration and IT management may put the District's operations and IT systems and data at unintended and unnecessary risk.

Cause—The District relied on an informal process to manage IT risks. Also, the District lacked written policies and procedures for inventorying its data and performing an analysis of potential impacts to business functions and IT systems to determine the highest risks for continuing operations.

Recommendations—The District should identify, analyze, and reduce risks to help prevent undesirable incidents and outcomes that could impact business functions and IT systems and data. It also should plan for where resources should be allocated and where critical controls should be implemented. To help ensure it has effective entity-wide policies and procedures to achieve these objectives, the District should follow guidance from a credible IT security framework such as that developed by the National Institute of Standards and Technology. Responsible administrative officials and management over finance, IT, and other entity functions should be asked for input in the District's process of managing risks. The District should conduct the following as part of its process of managing risks.

- Perform an annual entity-wide IT risk-assessment process that includes evaluating risks such as risks of inappropriate access that would affect financial data, system changes that could adversely impact or disrupt system operations, and inadequate or outdated system security.
- Evaluate and manage the risks of holding sensitive information by identifying, classifying, and inventorying the information the District holds to assess where stronger access and security controls may be needed to protect data in accordance with state statutes and federal regulations.

- Evaluate and determine the business functions and IT systems that would need to be restored quickly given the potential impact disasters or other IT system interruptions could have on critical organizational functions, such as student services, and operations, such as payroll and accounting, and determine how to prioritize and plan for recovery.

The District's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-01.

2018-02

Information technology (IT) controls—access, configuration management, security

Condition and context—The District's control procedures were not sufficiently designed, documented, and implemented to respond to risks associated with its IT systems and data. The District lacked adequate procedures over the following:

- **Restricting access to its IT systems and data—**Procedures did not consistently help prevent or detect unauthorized or inappropriate access.
- **Configuring systems securely—**Procedures did not ensure IT systems were securely configured and configuration changes were adequately managed.
- **Securing systems and data—**IT security policies and procedures lacked controls to prevent unauthorized or inappropriate access or use, manipulation, damage, or loss.

Criteria—The District should have effective internal controls to protect its IT systems and help ensure the integrity and accuracy of the data it maintains.

- **Logical and physical access controls—**Help to ensure systems and data are accessed by users who have a need, access granted to systems and data is appropriate, the District monitors and reviews access to key systems and data, and the District protects the physical access to its system infrastructure.
- **Well-defined documented configuration management process—**Ensures the District's IT systems are configured securely. This helps limit the possibility of an adverse impact on the system security or operations.
- **IT security internal control policies and procedures—**Help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to its IT systems and data.

Effect—There is an increased risk that the District may not adequately protect its IT systems and data, which could result in unauthorized or inappropriate access and the loss of confidentiality and integrity of systems and data.

Cause—The District had not sufficiently documented and fully implemented its policies and procedures over protecting IT systems and data.

Recommendations—To help ensure the District has effective policies and procedures over its IT systems and data, the District should follow guidance from a credible IT security framework such as that developed by the National Institute of Standards and Technology. To help achieve these control objectives, the District should develop, document, and implement control procedures in each IT control area described below:

Access

- Periodically review employee user access ensuring appropriateness and compatibility with job responsibilities.
- Remove terminated employees' access to IT systems and data.
- Review contractor and other nonentity account access to ensure it remains appropriate and necessary.
- Evaluate the use and appropriateness of accounts shared by two or more users and manage the credentials for such accounts.
- Enhance authentication requirements for IT systems.
- Review data center physical access periodically to determine whether individuals still need it.

Configuration management

- Configure IT resources appropriately and securely, manage changes to IT resource configurations, and maintain configuration settings.

Security

- Perform proactive key user and system activity logging and log monitoring, particularly for users with administrative access privileges.
- Prepare and implement a security incident-response plan making it clear how to report and handle incidents.
- Provide all employees ongoing training on IT security risks and their responsibilities to ensure systems and data are protected.
- Perform IT vulnerability scans and remediate vulnerabilities in accordance with a remediation plan.
- Identify, evaluate, and apply patches in a timely manner.

The District's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year findings 2017-02 (access), 2017-03 (configuration management), and 2017-04 (IT security).

DISTRICT SECTION

Navajo County Community College District
(Northland Pioneer College)
Schedule of expenditures of federal awards
Year ended June 30, 2018

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's number	Program expenditures
National Science Foundation					
47 076	Education and Human Resources		Science Foundation AZ	DUE-0728405	$ 26,667
47 076	Education and Human Resources		Science Foundation AZ	17-085	600
	Total 47.076				27,267
	Total National Science Foundation				27,267
Small Business Administration					
59 037	Small Business Development Centers		Maricopa County Community College District	SBAHQ-17-B-0026	123,832
Department of Education					
84 002	Adult Education—Basic Grants to States		Arizona Department of Education	V002A1800003	462,003
84 007	Federal Supplemental Educational Opportunity Grants	Student Financial Assistance Cluster			59,000
84 033	Federal Work-Study Program	Student Financial Assistance Cluster			129,379
84 063	Federal Pell Grant Program	Student Financial Assistance Cluster			2,224,129
	Total Student Financial Assistance Cluster				2,412,508
84 031	Higher Education—Institutional Aid				380,319
84 048	Career and Technical Education—Basic Grants to States		Arizona Department of Education	V048A170003	309,220
84 334	GEAR UP State Grant 2012-19		Northern Arizona University	1001848-23	6,584
	Total Department of Education				3,570,634
	Total expenditures of federal awards				$ 3,721,733

See accompanying notes to schedule.

Navajo County Community College District
(Northland Pioneer College)
Notes to schedule of expenditures of federal awards
Year ended June 30, 2018

Note 1 - Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Navajo County Community College District for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Summary of significant accounting policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 3 - Catalog of Federal Domestic Assistance (CFDA) numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2018 *Catalog of Federal Domestic Assistance*.

Note 4 - Indirect cost rate

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

DISTRICT RESPONSE

Northland Pioneer College

November 9, 2018

Lindsey Perry, Auditor General
Office of the Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Maderia J. Ellison
Associate Vice President/Chief Business Officer

Navajo County Community College District
Northland Pioneer College
Corrective action plan
Year ended June 30, 2018

Financial statement findings

2018-01 – Managing Risk

The District should identify, analyze and reduce risks to help prevent undesirable incidents and outcomes that could impact business functions and IT systems and data.

Phillip Way, Associate Vice President and Chief Information Officer &
Maderia Ellison, Associate Vice President and Chief Business Officer
Anticipated completion date: Sept. 1, 2019

Corrective Action Plan:
The District has been made aware of the issues related to risk-assessment process and concurs with the finding and recommendations.

The District will make the necessary changes to improve an entity-wide risk-assessment process that includes District Administration and IT management to develop an appropriate risk response that defines objectives to identify risks, define risk tolerance, identify, analyze and respond to identified risk; specifically it will:

- Develop new policies and procedures to formalize an entity wide risk assessment process that will include information technology.
- Evaluate and identify risk scenarios, including likelihood and magnitude; document and disseminate results, review, and prioritize for mitigation.
- Develop and document security measures to identify, classify and inventory sensitive information with procedure(s) that include security categories of classification, potential state statutes and federal regulations which may apply and disclosure notification as part of District procedure.
- Evaluate and update existing business continuity plan to include disaster impact on key business processes and establish a prioritization of these functions with defined acceptable time frames.
- Recruit and hire a Security Coordinator as a position that has been vacant for more than a year, as a primary area of focus and responsibility.

2018-02 – Information technology (IT) controls – access, configuration management and security

The District should improve its access, configuration management and security over information technology resources.

Phillip Way, Associate Vice President and Chief Information Officer
Anticipated completion date: July 1, 2019

Navajo County Community College District
Northland Pioneer College
Corrective action plan
Year ended June 30, 2018

Corrective Action Plan:
The District has been made aware of the issues related to improving existing access, configuration management and security and concurs with the finding and recommendations.

The District will make the necessary changes to improve existing access controls over information technology resources; specifically it will:

- Evaluate and update existing controls and processes to review user access to network and systems. Process development to establish supervisory responsibilities at all leadership levels to ensure compliance with IS/IT mandates.
- Evaluate and update existing policies and procedures across the District departments to effectively provide timely employee status updates that notify IS/IT for timely removal of employee access and/or removal of account.
- Evaluate and update existing contractor and nonentity account access audit procedure for annual review.
- Evaluate and document shared network access account procedure to include revision of credentials when group members leave a shared account.
- Evaluate and update existing password policy for all account users and apply to all network and system accounts.
- Update and define physical access policy/procedure to data center locations.

The District will make the necessary changes to improve existing configuration management over information technology resources; specifically it will:

- Evaluate and update existing configuration management procedures against current IS/IT standards and best practices and update where needed and implemented.
- Evaluate and evolve the IS/IT resources configuration settings for all systems and document those processes.
- Continue to recruit and hire a Database Administrator as a position that has been vacant for the past four years as a primary area of focus and responsibility.

Navajo County Community College District
Northland Pioneer College
Corrective action plan
Year ended June 30, 2018

The District will make the necessary changes to improve existing security controls over information technology resources; specifically it will:

- Develop through evolution of existing controls, effective IS/IT security processes that aid in the prevention, detection and response to potential unauthorized access/use, manipulation, damage, or loss of IS/IT resources. The security posture of the District is already undergoing significant development and has recognized this area in the recent year with a great attention. The District has been seeking to hire a Security Coordinator for the past year and the position is currently still vacant.
- Establish enhanced monitoring and logging practice to be developed further with procedure outlining expectations and actions required.
- Evaluate and establish an incident response plan scenario and test cycle to ensure effective incident response measures.
- Coordinate internal training development with the District trainer to establish a continuous program focused on IS/IT security risk. Training will include a basic understanding of information security, personal user responsibility, recognizing potential risk/threat vectors, and proper reporting and handling of incidents.
- Perform, analyze, and evaluate, on a periodic basis, an IS/IT vulnerability scan. Results will be shared as appropriate and actions taken as required.
- Continue to evaluate and update service patches as appropriate and timely required.

Northland Pioneer College

November 9, 2018

Lindsey Perry
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs

Sincerely,

Maderia J. Ellison
Associate Vice President/Chief Business Officer

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Navajo County Community College District
(Northland Pioneer College)
Summary schedule of prior year audit findings
Year Ended June 30, 2018

The District should improve its risk-assessment process to include information technology security.
Finding No. **2017-01**
Status: *Partially Corrected*

As of June 30, 2018, the District has not fully implemented the necessary changes to improve and document an entity-wide risk-assessment process that includes District Administration and IT management due to the complexity of the requirement. The District has developed policies and procedures documenting and addressing the IT risk-assessment process and continues to develop entity-wide risk assessment processes in addition to improving its IT risk assessments and better document remediation, prioritization and responses.

The District should improve its access controls over information technology resources.
Finding No. **2017-02**
Status: *Partially Corrected*

As of June 30, 2018, the District has not fully implemented the necessary changes to improve existing access controls over information technology resources due to the complexity of the requirements. The District has developed policies and procedures documenting the control processes over IT access controls. These policies and procedures allow the District to better monitor, manage and control access to data and IT devices.

The District should improve its configuration management process over information technology resources.
2017-03
Status: *Partially Corrected*

As of June 30, 2018, the District has not fully implemented the necessary changes to improve existing configuration management over information technology resources. The District has developed IT Management Guidelines documenting the process, applications and roll back processes of configuration management.

The District should improve security over information technology resources.
2017-04
Status: *Partially Corrected*

As of June 30, 2018, the District has not fully implemented the necessary changes to improve security over information technology resources. The District has developed policies and procedures documenting the security protocol over IT management. These policies and procedures allow the District to better maintain IT security, manage and review access to data and IT devices.

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