



Fabius-Pompey Central School District Information Technology

Report of Examination

Period Covered:

July 1, 2014 – February 29, 2016

2016M-237



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Fabius-Pompey Central School District, entitled Information Technology. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

The Fabius-Pompey Central School District (District) is located in the Towns of Cazenovia, Cuyler, Fabius, LaFayette and Pompey, in Onondaga County. The District is governed by the Board of Education (Board), which is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the District under the Board's direction.

The District operates two schools with approximately 750 students and 160 employees. The District's budgeted appropriations for the 2014-15 fiscal year were \$17.3 million, which were funded primarily with State aid, real property taxes and appropriated fund balance.

Objective

The objective of our audit was to assess the District's management of network user accounts and security settings. Our audit addressed the following related question:

- Did District officials adequately manage network user accounts and security settings to minimize the risk of unauthorized access?

Scope and Methodology

We examined the District's management of network user accounts and security settings for the period July 1, 2014 through February 29, 2016. Because of the sensitivity of some of this information, we did not discuss the results in this report, but instead communicated them confidentially to District officials.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Information Technology

Computer systems and electronic data are valuable resources that school officials rely on for making financial decisions, processing transactions, keeping records and reporting to State and federal agencies. The potential consequences of a computer system failure range from inconvenient to severe. Accordingly, school officials are responsible for minimizing the risk of unauthorized access to these systems.

District officials could minimize this risk by better managing network user accounts and security settings. They should monitor network user accounts to ensure that unnecessary accounts are disabled or removed in a timely manner. In addition, the District should configure a logon banner to inform users of the potential consequences of unauthorized access.

User Account Management

To minimize the risk of unauthorized access, network user accounts should be limited to those individuals who currently need access to perform their job duties. Officials should review enabled network user accounts regularly to verify that accounts of terminated or transferred users have been disabled or removed.

Management of the District's network user accounts could be improved. The District had 927 user accounts on its network. Of these, 111 had not been used to log on to a District computer system in at least six months, and 18 of the 111 were last used in 2013 or earlier (three or more years before our audit testing). Unused network user accounts are potential entry points for attackers as they could be used for unauthorized access.

Logon Banner

A logon banner warns users upon logon to the network about potential consequences of unauthorized access. The Center for Internet Security recommends configuring a logon banner to discourage unauthorized access attempts and to remind users about expectations of acceptable use.

We found that the District has not configured a banner message to display at logon. Displaying a logon message may help to limit unauthorized access attempts by notifying users of the consequences of their misconduct before it happens. It could also deter legitimate users from leveraging their access for unauthorized purposes.

Recommendations

District officials should:

1. Review network user accounts, disable or remove any deemed unnecessary and establish procedures to ensure accounts no longer needed are disabled or removed in a timely manner.

2. Configure all District computers and servers to display a banner when users attempt to logon.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following page.

FABIUS-POMPEY CENTRAL SCHOOL DISTRICT

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FABIUS, NEW YORK 13063

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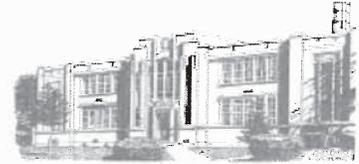
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BUSINESS ADMINISTRATOR
Peter W. Mahunik

Unit Name: Fabius-Pompey Central School District
Audit Report Title: Fabius-Pompey Central School District Information Technology
Audit Report Number: 2016M-237

October 12, 2016

Based on the findings from the audit, Fabius-Pompey Central School District Information Technology report, Fabius-Pompey agrees with the audit findings. The audit response is also serving as the Corrective Action Plan.

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

Audit Recommendations:

1. Review network user accounts, disable or remove any deemed unnecessary and established procedures to ensure accounts no longer needed are disabled or removed in a timely manner.
2. Configure all District computers and servers to display a banner when users attempt to log in.

Implementation Plan of Action(s):

1. A list of user accounts will be created by the District Information Technology (IT) person, the list will be shared with the District Payroll clerk to verify if the account belongs to an active employee. Once we have established who is active and who is not, the District IT person will delete and remove the accounts.
2. A banner login will be created by the administration team and the District IT person will configure the message on all District computers and servers.

Implementation Date:

1. End of October 2016.
2. End of October 2016.

Person Responsible for Implementation:

1. District IT, Mike Burkhart and District Payroll clerk, Donna Alnutt.
2. District Director of Technology, Mike Pliss and District IT, Mike Burkhart.

Signed:

Timothy P. Ryan

Name and Title

10-12-2016

Date

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials regarding network user accounts and security settings.
- We ran an Active Directory audit script on a District domain controller.¹
- We analyzed each report generated by the script to assess network user accounts and security settings.

We conducted this performance audit in accordance with GAGAS. 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

¹ A domain controller is a server used to manage network user accounts and security settings.

APPENDIX C

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