

LIMITED PROCEDURES ENGAGEMENT

North Montco Technical
Career Center
Montgomery County, Pennsylvania

October 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Michael Lucas
Administrative Director
North Montco Technical Career Center
1265 Sumneytown Pike
Lansdale, Pennsylvania 19446

Mr. William Brong
Joint Operating Committee Chairperson
North Montco Technical Career Center
1265 Sumneytown Pike
Lansdale, Pennsylvania 19446

Dear Mr. Lucas and Mr. Brong:

We conducted a Limited Procedures Engagement (LPE) of the North Montco Technical Career Center (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period October 28, 2011 through August 5, 2015. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and The Fiscal Code 72 P.S. § 403, but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

As we conducted our LPE procedures, we sought to determine answers to the following questions, which serve as our LPE objectives:

- Did the Center have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - The Sunshine Law
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the Center comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?

Mr. Michael Lucas
Mr. William Brong
Page 2

- Did the Center take appropriate corrective action to address the observation made in our prior audit, and were the actions taken into effect?

Our engagement found that the Center properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

Sincerely,



Eugene A. DePasquale
Auditor General

October 15, 2015

cc: **NORTH MONTCO TECHNICAL CAREER CENTER** Joint Operating Committee

Status of Prior Observation

Prior Observation

Unmonitored Vendor System Access and Logistical Access Control Weaknesses

Prior Observation Condition

During our prior audit, we determined that a risk existed that unauthorized changes to the Center's data could occur and not be detected because the Center was unable to provide supporting evidence that it was adequately monitoring all vendor activity in its system.

Prior Recommendations

We recommended that the Center:

1. Establish separate information technology policies and procedures for controlling the activities of vendors/consultants, and have the vendor sign this policy, or require the vendor to sign the Center's Acceptable Use Policy.
2. Implement a security policy and system parameter settings to require all users, including the vendor, to change passwords on a regular basis (e.g., every 30 days). Passwords should be a minimum length of eight characters and include alpha, numeric, and special characters. Also, the Center should maintain a password history that will prevent the use of a repetitive password (e.g., last ten passwords); lock out users after three unsuccessful attempts; and log off the system after a period of inactivity (e.g., 60 minutes maximum).
3. Allow access to the system only when the vendor needs access to make pre-approved changes/updates or requested assistance. This access should be removed when the vendor has completed its work. This procedure would also enable the monitoring of vendor changes.
4. Ensure it is maintaining evidence to support this monitoring.
5. Allow upgrades/updates to the Center's system to be made only after receipt of written authorization from appropriate Center officials.
6. Ensure that the vendor backs up applications before placing program changes into production to ensure it could recover if problems are encountered.

Current Status

During our current engagement, we found that the Center implemented our prior recommendations.

Distribution List

This letter was initially distributed to the Director of the Center, the Joint Operating Committee, and the following stakeholders:

The Honorable Tom W. Wolf

Governor

Commonwealth of Pennsylvania

Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education

1010 Harristown Building #2

333 Market Street

Harrisburg, PA 17126

The Honorable Timothy Reese

State Treasurer

Room 129 - Finance Building

Harrisburg, PA 17120

Mrs. Danielle Mariano

Director

Bureau of Budget and Fiscal Management

Pennsylvania Department of Education

4th Floor, 333 Market Street

Harrisburg, PA 17126

Dr. David Wazeter

Research Manager

Pennsylvania State Education Association

400 North Third Street - Box 1724

Harrisburg, PA 17105

Mr. Lin Carpenter

Assistant Executive Director for Member Services

School Board and Management Services

Pennsylvania School Boards Association

P.O. Box 2042

Mechanicsburg, PA 17055

This letter is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the letter can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.