

Pima County Community College District

Single Audit Report

Year Ended June 30, 2020



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





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Comprehensive Annual Financial Report



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
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
Pima County Community College District

We have audited, 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, the financial statements of the business-type activities and discretely presented component unit of Pima County Community College District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 17, 2020. Our report includes a reference to other auditors who audited the financial statements of the Pima Community College Foundation, Inc., the discretely presented component unit, as described in our report on the District's financial statements. The Foundation's financial statements 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 Foundation.

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) as a basis for designing 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.

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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-01, that we consider to be a significant deficiency.

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 financial statements. 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*.

District response to finding

The District's response to the finding identified in our audit is presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address each finding. The District's response and corrective action plan 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 A. Perry, CPA, CFE
Auditor General

December 17, 2020



ARIZONA

LINDSEY A. PERRY
AUDITOR GENERAL

MELANIE M. CHESNEY
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
Pima County Community College District

Report on compliance for each major federal program

We have audited Pima 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, 2020. 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.

Opinion on each major federal program

In our opinion, the 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, 2020.

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 District's business-type activities and discretely presented component unit as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 17, 2020, 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 A. Perry, CPA, CFE
Auditor General

February 2, 2021



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

Assistance Listings number	Name of federal program or cluster
84.007, 84.033, 84.063, 84.268	Student Financial Assistance Cluster
84.031	Higher Education Institutional Aid
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs \$1,730,783

Auditee qualified as low-risk auditee? No

Financial statement finding

2020-01

The District's control procedures over IT systems and data were not sufficient, which increases the risk that the District may not adequately protect those systems and data

Condition—The District's control procedures were not sufficiently implemented to respond to risks associated with its information technology (IT) systems and data. The District lacked sufficient procedures to ensure all IT system changes were adequately managed.

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 changes and/or the loss of confidentiality or integrity of systems and data.

Cause—Because of critical needs caused by the COVID-19 pandemic in 2020, rather than fully implement procedures needed for change management, IT personnel focused primarily on transitioning students to online instruction and employees to remote operations which the District considered higher priorities.

Criteria—The District should follow a credible industry source such as the National Institute of Standards and Technology to implement effective internal controls that protect its IT systems and help ensure the integrity and accuracy of the data it maintains. A well-defined, documented change management process ensures the District's IT system changes are identified, documented, evaluated for security implications, tested, and approved prior to implementation. This helps limit the possibility of an adverse impact on the system's security or operation.

Recommendations—The District should:

1. Prioritize implementing its new change management process.
2. Follow its new change management process once fully implemented.
3. Review proposed changes for appropriateness, justification, and security impact.
4. Document changes, testing procedures and results, change approvals, and post-change review.
5. Develop and document a plan to roll back changes in the event of a negative impact to IT systems.
6. Test changes prior to implementation.

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 2019-01.

Federal award findings and questioned costs

None reported.

DISTRICT SECTION

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2019 - 6/30/2020**

Federal Awarding Agency/Program Title	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE									
HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	10.223					\$48,618	\$48,618	N/A	\$0
TOTAL DEPARTMENT OF AGRICULTURE						<u>\$48,618</u>			
DEPARTMENT OF THE INTERIOR									
NATIONAL WILDLIFE REFUGE FUND	15.659		ARIZONA GAME AND FISH COMMISSION	800.80100.10.10000.10000 .40.4130.17		\$11,259	\$11,259	N/A	\$0
TOTAL DEPARTMENT OF THE INTERIOR						<u>\$11,259</u>			
DEPARTMENT OF JUSTICE									
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607					\$434	\$434	N/A	\$0
TOTAL DEPARTMENT OF JUSTICE						<u>\$434</u>			
DEPARTMENT OF LABOR									
H-1B JOB TRAINING GRANTS	17.268				\$45,304	\$344,990	\$344,990	N/A	\$0
APPRENTICESHIP USA GRANTS	17.285		AMERICAN ASSOCIATION OF COMMUNITY COLLEGES	AP-33025-19-75-A-11		\$21,348	\$21,348	N/A	\$0
TOTAL DEPARTMENT OF LABOR					<u>\$45,304</u>	<u>\$366,338</u>			
DEPARTMENT OF TRANSPORTATION									
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY	20.614		GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-PB-013		\$9,567	\$9,567	N/A	\$0
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-045D-029		\$14,937	\$14,937	N/A	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		UNIVERSITY OF SOUTHERN CALIFORNIA	85319007		\$16,689	\$16,689	N/A	\$0
TOTAL DEPARTMENT OF TRANSPORTATION						<u>\$41,193</u>			
NATIONAL AERONAUTICS & SPACE ADMINISTRATION									
EDUCATION	43.008		UNIVERSITY OF ARIZONA	NNH15ZHA003N		\$20,168	\$20,168	N/A	\$0
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION						<u>\$20,168</u>			
NATIONAL SCIENCE FOUNDATION									
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF ARIZONA	457809		\$8,857	\$8,857	N/A	\$0
EDUCATION AND HUMAN RESOURCES	47.076		UNIVERSITY OF ARIZONA	363750, 348950		\$29,224	\$29,224	N/A	\$0
TOTAL NATIONAL SCIENCE FOUNDATION						<u>\$38,081</u>			
SMALL BUSINESS ADMINISTRATION									
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT	5BAHQ1880042		\$298,817	\$298,817	N/A	\$0
TOTAL SMALL BUSINESS ADMINISTRATION						<u>\$298,817</u>			
DEPARTMENT OF EDUCATION									
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	20FAEIEI01250101A 20FAEIEI01250101 20FAEABE01250101A 20FAEIEI01250101A 20FAEAPL01250101A 20FAWIOA01250101A 19FAEABE-912501-01A		\$2,517,882	\$2,517,882	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007					\$498,355	\$498,355	STUDENT FINANCIAL ASSISTANCE	\$40,350,894
HIGHER EDUCATION _INSTITUTIONAL AID	84.031					\$1,278,125	\$1,278,125	N/A	\$0
FEDERAL WORK-STUDY PROGRAM	84.033					\$631,106	\$631,106	STUDENT FINANCIAL ASSISTANCE	\$40,350,894
TRIO _STUDENT SUPPORT SERVICES	84.042					\$736,611	\$736,611	TRIO CLUSTER	\$2,588,911
TRIO _TALENT SEARCH	84.044					\$426,363	\$426,363	TRIO CLUSTER	\$2,588,911
TRIO _UPWARD BOUND	84.047					\$1,425,937	\$1,425,937	TRIO CLUSTER	\$2,588,911
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		ARIZONA DEPARTMENT OF EDUCATION	19FCTDBG-912501-20A 20FCTDBG01250120A		\$297,862	\$297,862	N/A	\$0
FEDERAL PELL GRANT PROGRAM	84.063					\$28,782,141	\$28,782,141	STUDENT FINANCIAL ASSISTANCE	\$40,350,894
FEDERAL DIRECT STUDENT LOANS	84.268					\$10,439,292	\$10,439,292	STUDENT FINANCIAL ASSISTANCE	\$40,350,894
EDUCATION STABILIZATION FUND	84.425	E COVID-19				\$4,994,525	\$7,795,969	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	F COVID-19				\$2,586,244	\$7,795,969	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	L COVID-19				\$215,200	\$7,795,969	N/A	\$0
TOTAL DEPARTMENT OF EDUCATION						<u>\$54,829,643</u>			
DEPARTMENT OF HEALTH AND HUMAN SERVICES									
AFFORDABLE CARE ACT (ACA) HEALTH PROFESSION OPPORTUNITY GRANTS	93.093				\$210,665	\$2,014,639	\$2,014,639	N/A	\$0
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF ARIZONA	301655		\$23,580	\$23,580	N/A	\$0
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>\$210,665</u>	<u>\$2,038,219</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS					<u>\$255,969</u>	<u>\$57,692,770</u>			

Please Note:

Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2019 - 6/30/2020

Significant Accounting Policies Used in Preparing the SEFA

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.

10% De Minimis Cost Rate

The auditee did not use the de minimis cost rate.

Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pima County Community College District for the year ended June 30, 2020. 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.

Federal Assistance Listings numbers

The program titles and Federal Assistance Listing numbers were obtained from the federal or pass-through grantor or the 2020 Federal Assistance Listings.

DISTRICT RESPONSE



PimaCountyCommunityCollegeDistrict

District Office

Office of the Executive Vice Chancellor
for Finance and Administration
4905D East Broadway Boulevard
Tucson, Arizona 85709-1200
Telephone (520) 206-4519
Fax (520) 206-4516
www.pima.edu

February 2, 2021

Lindsey Perry
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, 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,

David Bea, Ph.D.
Executive Vice Chancellor for Finance and Administration

Pima County Community College District
Corrective Action Plan
Year Ended June 30, 2020

Financial Statement Findings

Finding Number: 2020-01

Information technology (IT) controls—configuration and change management

Contact Person: John Brownlee, CISO

Anticipated Completion Date: June 30, 2021

Corrective Action:

In July 2018, the College contracted with TeamDynamix (TDX) to centralize the ticketing system, project management, configuration and change management, governance, and service portfolio for the IT Department. The ticketing and user support component was rolled out in May 2019. A series of technical challenges delayed implementation of the TDX change management and tracking module until January 2021, although the change management and review process was initiated November 2020 beginning with documentation, review and approval tracked outside TDX within Google Suite while that module was completed. Additionally, critical hires of a new Director of Infrastructure and CISO were made during this time in part to ameliorate this finding.

Full implementation and operationalization for the change management program within TDX was completed in January 2021. The action steps and timeframe below reflect the steps management will take or has taken already to remedy this finding.

Action Steps and Timeframe:

- Successfully adopted change management review and risk assessment processes already in place based on Information Technology Infrastructure Library (ITIL) best practices including weekly change review board and architectural review board meetings in IT.
- Incorporated incident response to service outages and security events in the change management/configuration management process.
- Centralized configuration management processes will be developed and implemented by June 2021 in concert with the operationalized change management process already in use.



PimaCountyCommunityCollegeDistrict

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February 2, 2021

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. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

David Bea, Ph.D.
Executive Vice Chancellor for Finance and Administration

**Pima County Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020**

Financial Statement Findings

**Finding Number: 2019-01 (This finding initially occurred in fiscal year 2017)
Information technology (IT) controls—configuration and change management**

Status: Partially Corrected

Corrective Action:

District IT is working towards centralizing the ticketing system, project management, configuration and change management, governance and service portfolio into one system. The Office of Information Assurance and Compliance will be working with IT stakeholders to ensure a plan is developed for all systems, testing occurs, and that documentation is kept current once developed. These policies and procedures will allow the District to better manage and control IT configurations and change management at the District. Specific remaining actions are outlined in our corrective action plan in finding number 2020-01.

