



Littlefield Unified School District #9

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Phyllis Leavitt, Elementary Principal

Kevin Boyer, Business Manager

August 9, 2016

State of Arizona

Office of the Auditor General

2910N. 44th Street, Suite 410

Phoenix, AZ 85018

Attn: Ms. Debbie Davenport, Auditor General

Ms. Ann Orrico, Audit Manager

Dear Ms. Davenport and Ms. Orrico:

Littlefield Unified School District #9 has received and reviewed the Preliminary Draft Performance Audit conducted for fiscal year 2014. Littlefield would like to commend and extend appreciation to Ms. Orrico for her professionalism and patience throughout this process.

The information shared throughout the process has provided Littlefield an opportunity to make improvements toward continued efficiency, compliance and transparency. The District will continue to strive toward 100% compliance in all areas and will comply with recommendations as noted in the District's response.

Please find attached the District's response to each finding and recommendation.

Sincerely,

Lael Calton
Superintendent

Littlefield Unified School District is committed to providing opportunities for all students to learn and develop socially, emotionally, and academically.

Finding 1: District needs to strengthen controls over computer systems and network

District Response: Littlefield Unified School District #9 does agree with strengthening the controls over the computer systems and network and has begun implementing the auditor's recommendations.

Recommendation 1: The District should implement and enforce password requirements related to password length, complexity, and expiration.

District Response: The District agrees with improving password requirements. The District has implemented new password procedures that address password length, complexity, and expiration.

Recommendation 2: The District should review and reduce the number of users with administrator-level access to its network.

District Response: The District agrees on reducing the number of users with administrator-level access. Currently, the only users that are allowed administrator-level access are: Business Manager-IT Director, ETC Employees, High School Computer Teacher-IT Support, Superintendent . To add additional admin users written approval from the superintendent is required. Annually the business manager will review the user access roles to ensure that only the individuals approved have administrator-level access.

Recommendation 3: The District should eliminate unnecessary generic network accounts and minimize and properly control any generic accounts that are considered necessary by establishing proper controls over them, such as disabling them, if appropriate, when not in use.

District Response: The District agrees that unnecessary generic accounts should be eliminated. The unnecessary generic accounts have been removed from network access. All future generic accounts will be approved in writing by the superintendent. Annually the business manager will review the user listing to verify that all the user logins are correct.

Recommendation 4: The District should develop and implement a formal process to ensure that terminated employees have their computer network access promptly removed.

District Response: The District agrees a formal process should be in place to have terminated employees removed from the computer network. When an employee is terminated the Human Resource department will notify ETC through an email that the employee is no longer employed and needs to be removed from network access. ETC will remove the employee network login. ETC will respond back to the HR department through an email that the login has been removed. The HR department will maintain this documentation. Annually ETC will provide a list of all users to the Business Manager to review. The business manager will verify all terminated employees have been removed from the system.

Recommendation 5: The District should establish a written agreement with the Mohave County School Superintendent's Office that outlines each party's responsibilities for the District's accounting system.

District Response: Since the time of the audit the Mohave County School Superintendent's Office no longer hosts the accounting system for the District. With the assistance from the Mohave County School Superintendent's Office the District has entered into an agreement with Tyler Technologies, Inc to host the accounting system for the District. There is an agreement with Tyler Technologies, Inc outlining the responsibilities of the District and Tyler Technologies, Inc. The agreement is maintained in the accounting office.

Recommendation 6: The District should create a formal contingency plan and test it periodically to identify and remedy deficiencies.

District Response: The District agrees that a contingency plan should be in place for the computer system. Since the audit, the district has installed a backup server at a secondary location from the main server. The backup server runs nightly backups from the main server. Each month the business manager will test that a file can be restored to the main server from the backup server. The business manager will delete a non-critical file from the main server. A request will be sent to ETC to restore the specific file that had been deleted. Once ETC has completed the restore, the Business Manager will verify the file was correctly restored.