



**Commonwealth of Massachusetts**

**Management Letter**

**June 30, 2013**



**KPMG LLP**  
Two Financial Center  
60 South Street  
Boston, MA 02111

December 20, 2013

The Comptroller's Advisory Board  
Commonwealth of Massachusetts  
Boston, Massachusetts

Advisory Board Members:

We have audited the basic financial statements of the Commonwealth of Massachusetts (the Commonwealth) as of and for the year ended June 30, 2013, and have issued our report thereon dated December 20, 2013. In planning and performing our audit of the basic financial statements of the Commonwealth, in accordance with auditing standards generally accepted in the United States of America, we considered the Commonwealth's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 Commonwealth's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control.

During our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized on the attached schedule of observations.

The Commonwealth's written responses to our comments and recommendations have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

In addition, we identified certain deficiencies in internal control that we consider to be significant deficiencies, and in accordance with *Government Auditing Standards* communicated them in writing to the Commonwealth in a separate report dated December 20, 2013.

Our audit procedures are designed primarily to enable us to form opinions on the basic financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the Commonwealth's organization gained during our work to make comments and suggestions that we hope will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This communication is intended solely for the information and use of management of the Commonwealth, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

**KPMG LLP**

# Commonwealth of Massachusetts

## Schedule of Observations

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### **MLC 2013-01**

#### **Office of the Comptroller (CTR) – Payroll Approval**

##### *Observation*

The Commonwealth has established a system by which departmental time sheets are entered into the Human Resource and Compensation Management System (HR/CMS). For many departments, employee's time sheets are signed by the employee and reviewed and approved by a supervisor or someone at a higher level than the employee. The time sheets are then entered into the HR/CMS system at each department by the respective department's "timekeeper." Each department's time must be entered in HR/CMS and submitted before Tuesday of each pay period at which time they can no longer make changes to the pay period on HR/CMS. Some departments use "self-service" functionality that automates the electronic signature of both the employee and supervisor.

Additionally, the Chief Financial Officer (CFO) of each department (or other person with Department Head Signature Authorization {DHSA}) will review the pay period's payroll and sign a Payroll Expenditure Approval Form, independent of the department timekeeper submission and self-service submissions. This form is kept by the department and "...will remain available for three years for review by the Office of the Comptroller or other auditing entity."

We sampled 40 payroll expenditure approval forms and noted that for 10 items (from 10 different departments), departmental DHSA approval occurred after the payroll was paid.

##### *Recommendation*

We recommend departments adhere to established policy and provide payroll approvals in a timely manner. In addition, the Comptroller's office should provide more oversight and training as deemed necessary through the Payroll User Group meetings and other departmental educational events.

##### *Management's Corrective Action Plan*

KPMG's review, and the Quality Assurance Bureau's (QAB) desk reviews, both revealed that some departments were using an outdated Payroll Authorization Form.

In response to last year's comment, CTR reinforced the importance of compliance in its quarterly Payroll User Group meetings and other department educational events. The expenditure approval form was updated with language to clarify the date by which the form needs to be signed. The Payroll Bureau (PRB) will also publish quarterly notices in the e-Update bulletin emphasizing use of the new form.

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QAB will continue its desk reviews of all Commonwealth departments' compliance with this policy.

### *Responsible Officials*

Kevin McHugh, Director, Payroll Bureau

Peter Scavotto, Director, Quality Assurance Bureau

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### **MLC 2013-02**

#### **Office of the Comptroller (CTR) – Bond Premiums/Discounts**

##### *Observation*

The Treasurer's Office (TRE) is responsible for summarizing bond activity details; however, once the summarization is completed transaction details are provided to the Office of the Comptroller (CTR) for financial reporting in accordance with generally accepted accounting principles (GAAP). During our audit we noted that bond premiums/discounts are amortized based upon the maturity schedule for the underlying debt, which does not approximate the GAAP-required effective interest method. This non-GAAP item is considered immaterial to the Commonwealth financial statements.

##### *Recommendation*

As with any Non-GAAP item, the Commonwealth should document its accounting and reporting elections, as well as the magnitude of the GAAP departure.

##### *Management's Corrective Action Plan*

While this is an ongoing comment, the debt program (DBC) is limited in its functionality, with no foreseeable update on the effective interest method from DBC. We continue to inquire of DBC regarding progress on this update.

Also limiting our ability to amortize bond premiums/discounts on the effective interest method is the way debt is issued. Commonwealth debt is routinely issued with varying interest rates throughout the life of the bonds which makes calculating the effective interest extremely difficult. In order to arrive at the effective interest rate over the life of the issuance, manual calculations would have to be performed at each change in the interest rate over the life of the bond (usually 30 years). As with any manual calculations, human error is inevitable. Until DBC is able to amortize bond premium/discount with changing interest rates, the time cost to perform these manual calculations far outweighs the benefits for financial reporting purposes.

CTR has documented this as a non-GAAP item on its list of non-GAAP policies which were provided to KPMG during their audit work.

##### *Responsible Officials*

BJ Trivedi, Financial Reporting Director  
Michael Rodino, Financial Reporting Manager

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### **MLC 2013-03**

#### **Operational Services Division (OSD) – Contract Approval**

##### *Observation*

The Operational Services Division (OSD) is responsible for reviewing the procurement of goods and services. For commodity contracts valued at \$100,000 or greater, OSD documents its review by completing and approving the Purchase Order Approval Transmittal Form.

We sampled 15 contracts for commodities valued at \$100,000 or greater and noted that for two items, the approving OSD procurement manager did not complete all required information in the Purchase Order Approval Transmittal Form.

##### *Recommendation*

We recommend that OSD procurement managers adhere to established policy and complete all required information in the Purchase Order Approval Transmittal Form in order to appropriately indicate that they have received and reviewed all required documentation.

##### *Management's Corrective Action Plan*

OSD agrees with this recommendation. OSD procurement managers will be directed to adhere to established policy and complete all the required information in the Purchase Order Approval Transmittal Form. The PC approval process will change with the implementation of COMMBUYS the new eProcurement system. The policy will require updating and OSD procurement managers will be notified of the changes.

##### *Responsible Officials*

Eileen Honen, Budget Manager

Kathleen Reilly, Director, Strategic Sourcing Services

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### **MLC 2013-04**

#### **Department of Workforce Development (DWD/EOL) – Accounts Receivable - Review of the Allowance for Uncollectible Items**

##### *Observation*

The Department of Workforce Development's (DWD) methodology for estimating the net realizable value (NRV) of its receivables is based upon applying an uncollectible percentage to its receivables based upon the age of its receivables. The uncollectible percentages range from less than 1% for current receivables (those less than 30 days old) to over 90% for receivables greater than 22 months old. These percentages have remained constant since 2011 when DWD updated its allowance methodology and, at the time, were a best estimate of NRV rather than the result of a documented analysis of collection activity.

##### *Recommendation*

We recommend that DWD annually update its uncollectible percentages based upon a look back of its actual collection experience. The look back period should be established by management and should include sufficient history to accurately estimate the NRV of its receivable at year-end.

##### *Management's Corrective Action Plan*

The Department of Workforce Development continuously reviews the methodology used to estimate the allowance for bad debts, and will also incorporate the recommendation made by KPMG in all upcoming net realizable value calculations.

##### *Responsible Officials*

Richard Carney, Director of Revenue, Department of Unemployment Assistance  
Walter Goldstein, Manager Revenue Operations, Department of Unemployment Assistance

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### **MLC 2013-05**

#### **Department of Revenue (DOR) – Inappropriate Classification for Capital Asset**

##### *Observation*

The Department of Revenue (DOR) erroneously recorded the full contract value of an information technology project (\$86M), rather than the costs incurred on that project (\$28.5M) through year-end. Additionally, DOR initially recorded this activity as a completed project rather than as construction-in-progress thereby also erroneously recording depreciation expense of approximately \$7.6M for fiscal 2013. The errors were corrected prior to the release of the Commonwealth's comprehensive annual financial report, or CAFR.

##### *Recommendation*

DOR should establish controls to ensure that capital assets are properly recorded and that depreciation is only recorded for completed projects.

##### *Management's Corrective Action Plan*

The Director of Procurement and the Supervisor of Procurement have reassigned the responsibility of this fixed asset to another employee and has retrained staff on fixed assets.

Our training with staff from the Office of the Comptroller occurred on Monday, February 4, 2014 @ 9:30 a.m.

##### *Responsible Officials*

Paul Naves, CFO  
Mary Murray, Director of Procurement  
Michelle Bessler, Supervisor of Procurement  
Richard Morrissey, Buyer III  
Keris Akins, Procurement Analyst

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### **MLC 2013-06**

#### **Department of Revenue (DOR) – Timing of Preparation and Review of Bank Reconciliations**

##### *Observation*

The Department of Revenue's (DOR) Revenue and Accounting Policies and Procedures manual requires that bank reconciliations be performed by the 20<sup>th</sup> day of the following month. DOR has an unwritten exception to this policy for the June reconciliations which are to be performed within 20 days after the final "blue book". While DOR's policies and procedures manual does not address what constitutes the "timely" review of prepared bank reconciliations, it is a generally accepted practice at DOR that such reviews should be performed within 30 days of month end or in the case of the June reconciliations, within 30 days of the final "blue book".

During our audit we reviewed five (5) separate bank reconciliations for the months of March and June and noted the following:

- For the March reconciliations, we noted that four (4) reconciliations were not timely prepared or reviewed. The latest prepared reconciliation was dated June 24<sup>th</sup> and the latest reviewed reconciliation was dated September 23<sup>rd</sup>.
- For the June reconciliations, we noted that all the reconciliations were prepared timely, however one (1) was not reviewed until September 25<sup>th</sup>.

##### *Recommendation*

We recommend that DOR adhere to its existing policies and procedures regarding the timely completion of its bank reconciliations. We also recommend that DOR consider updating its policies and procedures to reflect its guidelines on the June reconciliations, as well as what constitutes a timely review of prepared reconciliations.

##### *Management's Corrective Action Plan*

The Department of Revenue agrees with the significance of timely bank reconciliations and will enforce and reemphasize the need to adhere to existing related policies and procedures.

The uniqueness of June/Year end reconciliations will be incorporated into the reconciliation related policies and procedures. Specifically, completion of June reconciliations should be completed within 20 days after the "final" Blue Book.

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Timely review of reconciliations will now be defined as “reviews should be performed within 30 days of month end or in the case of June reconciliations, within 30 days of the final “blue book”.” A review is considered a management verification of a completed reconciliation and should be substantiated by a signature or initials affixed to the reconciliation coversheet, or equivalent, within 10 days of the reconciler’s completion date.

### *Responsible Officials*

Paul Naves, CFO

William Conroy, Director of Revenue Accounting

Richard Moore, Assistant Director of Revenue Accounting

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### **MLC 2013-07**

#### **Group Insurance Commission (GIC) – Service Organization Controls Report**

##### *Observation*

The Group Insurance Commission (GIC) utilizes United Behavioral Health (UBH) as one of five insurance companies providing health plan administration services. GIC relies on insurance companies for claim receipt and entry, claim adjudication, and claim payment and customer funding. UBH's controls are reviewed annually by a third-party which provides a service organization control (SOC) report detailing the status of UBH's controls and whether they are operating effectively. However, UBH's SOC report, including the bridge letter, only covers the period from January through December 2013.

##### *Recommendation*

We recommend that the GIC require that all its health plan administrators provide appropriate confirmation, in the form of a SOC report or bridge letter, regarding the status of its control environment for the full fiscal year.

##### *Management's Corrective Action Plan*

United Behavioral Health (UBH) no longer has a contract with GIC.

##### *Responsible Officials*

Ennio Manto, Director of Finance

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### **MLC 2013-08**

#### **Division of Capital Asset Management (DCAMM/DCP) - Charles F. Hurley Building Physical Security**

##### *Observation*

The Charles F. Hurley building is a large building and hosts critical Department of Workforce Development (DWD) business and IT operations on multiple floors. Fifty percent (50%) of installed recording security cameras (16 out of 32) are currently inoperable due to a faulty DVR. The faulty DVR cannot be replaced or repaired by DWD, as it is not owned by DWD but was funded by the DCAMM budget.

Recording cameras located outside and inside the facility are important security tools that enable a small number of security personnel to monitor and administer security. Inoperability of 50% of the cameras increases the risk that unauthorized access and/or inappropriate activities may occur.

##### *Recommendation*

In the event that DCAMM is unable to fund the repair/replacement, DWD management should assume the responsibility and make the repair or replacement of the faulty DVR a priority.

DCAMM should initiate a review of its monitoring equipment at other sensitive locations and report its status to other interested Commonwealth agencies including but not limited to ITD.

##### *Management's Corrective Action Plan*

DCAMM initiated a project to upgrade the technology and convert the analog video signals to digital in order to address the inefficient manner in which multiple servers were being used to plug-in the DWD and DCAMM cameras.

As part of the project DWD was provided with access to the video server for their use in monitoring cameras. 16 cameras are attached to an encoder and those views are available to both agencies. DWD received a quote on January 27, 2014 to add another 16 port encoder to be attached to the Hurley video server and enable the viewing of the remaining DWD cameras by both DWD and DCAMM.

We are currently awaiting comment from DWD relative to the quote. Once we have addressed some minor questions with the vendor the actual installation and programming should take approximately one week to complete. We are allowing for a target completion date of March 31, 2014.

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A review of monitoring equipment at other sensitive locations will commence with reports to pertinent parties.

### *Responsible Officials*

Ken Lortie, Deputy Commissioner of the Office of Facilities Management and Maintenance

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### **MLC 2013-09**

#### **Department of Transitional Assistance (DTA/WEL) – Treasury State Agreement**

##### *Observation*

The Treasury State Agreement (TSA) between the Commonwealth and its cognizant agency, the U.S. Department of Health and Human Services, outlines permissible timelines for the reimbursement of eligible federal expenditures. According to the TSA, transitional aid to families with dependent children (TAFDC) benefits can be reimbursed on a daily basis, yet the Department of Transitional Assistance (DTA) is requesting reimbursement on a quarterly basis.

##### *Recommendation*

We recommend that the DTA maximize its cash flow by drawing TAFDC benefits daily as permitted in the current TSA agreement, or if daily draws are not feasible, then update the TSA to reflect the appropriate timeline for TAFDC benefits to be reimbursed.

##### *Management's Corrective Action Plan*

The EOHHS Federal Revenue Unit acknowledges that the TSA stipulates that TAFDC should be drawn daily; however, this change was based upon numerous discussions between the Federal Revenue Unit and the analysts at Administration and Finance (ANF). On May 11, 2009, EOHHS ceased daily draw downs on behalf of the Department of Transitional Assistance (DTA). ANF approved the decision to eliminate daily draws and deem most TAFDC expenditures as “maintenance of effort” under the TANF Block Grant. This decision was made to maximize claiming of other projects under the Block Grant. This was a temporary measure; therefore, the CMIA draw techniques have continued to include the reference to TAFDC daily draws. The Federal Revenue Unit continues to monitor the draw status. Since the total draws for TAFDC have totaled no more than \$15M over 2 years, the decision of DTA and EOHHS has been to draw in TAFDC funds on a quarterly basis and not reinstate daily draws.

The Federal Revenue Unit will work with the Comptroller's Federal Grant and Cost Allocation Bureau to have the TSA amended to reflect the appropriate draw down methodology.

##### *Responsible Officials*

Easton Hill, Federal Revenue

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### **MLC 2013-10**

#### **Office of the Comptroller (CTR) – User Access Control and Internal Control**

##### *Observation*

Super-user level access via membership in the “Department Fiscal – All Functions” (DFISC) security role in the MMARS application is provided by the Office of the State Comptroller (CTR) to individuals after obtaining documented approval by the authorized department security officer. DFISC access provides the user with access rights that result in segregation of duties conflicts as the users can initiate, process, and record transactions without intervention by another user.

Manual approval and monitoring controls designed to prevent and/or detect inappropriate activity via these accounts are the responsibility of department management. The number of users with DFISC level access to MMARS has been decreased over the past two fiscal years. Currently there are approximately 446 DFISC user accounts across all departments.

In the complex organizational environment at the Commonwealth the existence of DFISC level access has been deemed appropriate by management. Given the inherent risk for unauthorized and/or inappropriate transactions to be processed in this type of environment, it is necessary to design stronger monitoring controls to manage and mitigate that risk. These controls should be designed and implemented on a robust scale that is appropriate to the number of DFISC users.

##### *Recommendation*

The Commonwealth should consider implementing a monitoring control to monitor 100% of transactions or for defined risk thresholds and/or frequency of transactions that are processed by users with super-user access.

##### *Management’s Corrective Action Plan*

CTR has been monitoring 100% of MMARS transactions since 2011. Activity reports for each department are produced monthly and are available on DocDirect (the Commonwealth’s report archive system). The Quality Assurance Bureau also conducts at least one desk review of system user activity each year.

CTR also continues to strengthen the activities and processes around powerful access to MMARS in several ways:

- The number of DFISC users is 407, or 7.8% of total users, as of February, 2014.
- This is down from 584, or 11% of total users, in January, 2010.

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In FY13, CTR took the following actions:

- 1) The 2013 Internal Control Questionnaire was expanded to require confirmation that departments monitor their MMARS user activity via security reports (issued: April 17, 2013)
- 2) The importance of reviewing available security reports was highlighted in detail at the annual DSO briefing and the Fiscal Year Close\Open meetings. This also occurred at the annual CFO conference on November 14, 2013
- 3) The Department Assistance Bureau (DAB) has been sending reminders via eUpdates to departments that monthly user activity reports are available and our new periodic eNewsletter "Security ConTRol" in December 2013. DAB will commence quarterly eUpdate notifications in calendar year 2014.

### *Responsible Officials*

Peter Scavotto, Quality Assurance Director, Office of the Comptroller

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### **MLC 2013-11**

#### **Office of the Comptroller (CTR) – End User Developed Application (EUDA)**

##### *Observation*

The Office of the Comptroller (CTR) uses MS Excel to create year-end financials. We noted that passwords to some fund source excel files were available to analysts who do not work on the funds. Further, CTR has not documented a description of the excel file layout, and its inter-connections, as it relates to the financial report.

Preparing complex financials using EUDAs introduces a risk that individuals with access to the files may change data or formulas without appropriate change approvals. Lack of formal documentation describing the EUDA may result in loss of understanding of the EUDA environment when the person with this knowledge leaves the organization.

##### *Recommendation*

- Document current EUDA system as it relates to the financial report.
- Implement a formal change process, which should require documented approvals when changes are made to formulas and links.
- Grant access to excel spreadsheets only to individuals who work on the spreadsheets.
- Consider using a reporting package to create year-end financials. This reporting package should be governed by formal IT General Controls.

##### *Management's Corrective Action Plan*

FRAB has documented the reporting process along with the security procedures in place to prevent unauthorized modification of the Excel spreadsheets used to generate the reports.

FRAB has met with a software vendor and began the discussions to determine the viability of their software system to produce the Commonwealth's SBFR and CAFR reports. As with any major software purchase, pricing, availability of funds, quality of the software and cost/benefit are the top considerations that factor into any decision.

This is an on-going process which we will continue to evaluate.

##### *Responsible Officials*

BJ Trivedi, Director, Financial Reporting Bureau, Office of the Comptroller  
Michael Rodino, Manager, Financial Reporting Bureau, Office of the Comptroller

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### **MLC 2013-12**

#### **Information Technology Division (ITD) - Password – CIW**

##### *Observation*

Due to system limitations, password restrictions are not systematically enforced for end-user accounts gaining access to CIW.

Without a system-configured password policy, passwords may be compromised, enabling unauthorized and unmonitored access to financial information.

##### *Recommendation*

ITD should consider systematically enforcing password parameters for length, complexity, lockout, expiration, etc., on the CIW data warehouse.

##### *Management's Corrective Action Plan*

CIW is a data repository and requires Security Office and Management approval prior to access being allowed. Users can only access the warehouse via a valid LANID which systemically enforces a strong password policy.

CIW is not an application and therefore there is no way, without significant upgrade costs (front-end security module) to systemically enforce or support password restrictions. ITD had contracted the Deloitte Consulting Group to leverage their Identity Management solution already in place at ITD and Deloitte was tasked with designing and implementing IDM for CIW to mitigate this issue. The project was active through the Fall of 2013. However, the funding for IDM was discontinued due to other budget needs. This project has been discontinued at this time and there is no current funding to continue this effort.

##### *Responsible Officials*

Kevin J. Burns, Chief Information Security Officer, ITD

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### **MLC 2013-13**

#### **Information Technology Division (ITD) - MMIS – Tape Back-up**

##### *Observation*

Data backup was not completed for one of the MMIS servers (MMISPL22) selected for testing the data back-up process.

Incomplete data back-ups present the risk of required data not being available when needed for purposes such as restoration and recovery, forensic, compliance and/or audit.

##### *Recommendation*

Monitoring controls over data back-up jobs should be strengthened to ensure that data back-up jobs are completed as scheduled. In the event of an incomplete back-up, adequate steps should be taken to document the root cause for the back-up job failure and subsequent action should be taken to finish the incomplete back up job.

##### *Management's Corrective Action Plan*

ITD asserts that data backups are occurring on a regular basis and that the data backup that did not occur on the day in question was an anomaly as reviews of other dates of tape backups revealed that they were performed.

##### *Responsible Officials*

Kevin J. Burns, Chief Information Security Officer, ITD

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### **MLC 2013-14**

#### **Department of Workforce Development (DWD/EOL) – QUEST Functional Access Reporting and Separation of Duties (SOD) Monitoring**

##### *Observation*

The ability to easily identify and thereby monitor QUEST user functional access rights, including those that provide privileged access, is difficult due to the absence of suitable application reporting.

The inability to easily identify the functional access that persons have been granted to sensitive financial applications makes the management of a prudent separation-of-duties difficult to achieve, which in turn could result in application misuse.

##### *Recommendation*

To improve QUEST access provisioning and help management better monitor DWD staff application access rights and privileges, it is recommended that DWD management:

- Define, design, develop and implement a report indicating which access rights users have been granted in the QUEST (Revenue) application, particularly those that have been given administrative privileges.

The reporting should be used to:

- Perform a periodic review of QUEST user access privileges based on job responsibilities;
- Identify and eliminate potential QUEST SOD conflicts.

##### *Management's Corrective Action Plan*

The UI Online system will define, design, develop and implement a report indicating roles and access rights granted to users in the UI Online application system. The system will also develop a list of staff granted administrative privileges. This will enable the business unit to review user access and job responsibilities, and identify and eliminate any potential separation of duties conflicts. Senior Management will be required to review and make necessary changes on the roles of active users and perform a quarterly review of inactive users. The report will also provide an audit trail of any changes to roles and functions with a time stamp and user id.

##### *Responsible Officials*

Cari Birkhauser, DUA IT Director