



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
TELEPHONE (617) 727-5000
WWW.MACOMPTROLLER.ORG

THOMAS G. SHACK III, ESQ.
COMPTROLLER

To: Department Security Officers and Chief Fiscal Officers

From: Jeffrey S. Shapiro, Esq., First Deputy Comptroller

Date: November 27, 2017

Re: Department Security Officer (DSO) Review of Statewide Enterprise Systems Security Access. Due December 29, 2017

Comptroller Memo FY2018-11

Executive Summary

Each December, Department Security Officers are required to review individuals' access to enterprise systems that contain financial, payroll, and human resource data. Departments must assign security roles that promote segregation of duties and ensure that users have the correct, appropriate, and lowest level of access to perform transactions relative to their duties.

In accordance with the [Department Head Signature Authorization and Electronic Signatures for MMARS Transactions Policy](#) and the [Statewide Enterprise Systems Security Policy](#), Department Security Officers are required to certify security access to enterprise systems annually. This certification is due at the end of the calendar year.

A second formal review is performed at the end of the fiscal year and is required to be certified by each Department Head.

In addition, department leadership must review and update security roles whenever a user's responsibilities change and immediately terminate access for any individual who separates from service.

These reviews are required steps, as per Comptroller policy, in the overall process to mitigate the risk of improper system access and to prevent fraud, waste and abuse.

The Department Security Officer review encompasses the enterprise systems listed below and all individuals who can approve obligations and expenditures (execute contracts, signoff on payroll, incur obligations, authorize payments, etc.) on behalf of a Department Head, even if that individual does not access these enterprise systems.

List of enterprise systems:

- **MMARS/LCM:** The Massachusetts Management Accounting and Reporting System, including the Labor Cost Management sub-system, supports the financial functions performed by Commonwealth Departments. In no case should a user have privileges beyond those necessary to complete their job duties.
- **HR/CMS:** The Human Resource/Compensation Management System supports time and attendance, human resources and payroll. In no case should a user have privileges beyond those necessary to complete their job duties.
- **CIW:** The Commonwealth Information Warehouse provides access to financial, labor cost management, time and attendance, human resources and payroll data for MMARS, LCM, UMASS and HR/CMS as well as a variety of historical databases - Classic MMARS, PMIS and CAPS. In no case should a user have privileges beyond those necessary to complete their job duties.
- **InTempo:** The MassIT online security system through which your Department Security Officer and Security Administrators request access to these enterprise systems.

Security reports to facilitate review and ongoing oversight

Four security reports are available in Luminist (formerly DocDirect) for department review and use. These reports are run monthly.

Security reports:

1. SECMARS (MMARS)
2. SECHRCMS (HR/CMS)
3. SECCIW (CIW)
4. SECINTEM (INTEMPO)

These reports display all active user profiles with their assigned security roles and signature authority. Access to these reports can be granted to Department Heads, Chief Fiscal Officers (CFOs), Internal Control Officers (ICOs) and Security Officers (DSOs).

Evidence of all enterprise system access reviews

Evidence of all system access reviews must be provided upon the request of the Office of the Comptroller and internal/external auditor(s). These reports serve as the vehicle for that evidence, unless your department uses another method of tracking user access (Excel, Access, etc.). All changes, no matter the method, must be clearly marked, initialed and dated. If there are no changes, that must be noted, initialed and dated as well.

Additional tools for enterprise systems review

In addition, Department Heads, CFOs, and DSOs, as part of their Internal Controls, must review MMARS user activity using the following tools:

Luminist Reports:

NMF580W: MMARS Monthly User Activity Report

NMF581W: MMARS Monthly Verification of Segregation of Duties:
Encumbrances and Payments

CIW Views:

User Activity Details: M_USER_ACTIVITY_DETAILS

User Activity Report: M_USER_ACTIVITY_REPORT

Segregation of Duties

Security Officers must use the annual review period to analyze individual role assignments to ensure that no one user has more system access than required by his/her role.

After reviewing the security reports, process all changes as appropriate, and provide department certification via the [Department Security Officer Annual Review Form](#) by emailing it from the Department Security Officer's email account to securityrequest@massmail.state.ma.us no later than December 29, 2017. The latest enterprise security reports are available via Luminist as of December 1, and the reports are run again mid-December for you to verify any changes you have made.

Staff of the Office of the Comptroller is available to answer any questions and assist you with MMARS and HR/CMS security issues. Contact the Comptroller's Help Desk at (617) 973-2468. Executive Office of Technology Services and Security (EOTSS) staff are available to answer any questions and assist you with security for CIW, VPN, and InTempo. Contact CommonHelp at (866) 888-2808.

Thank you for your prompt attention to this mandatory system access and control review.

Cc: Department Heads
MMARS Liaisons
Payroll Directors
General Counsels
Internal Distribution