



ANDREW W. MAYLOR  
COMPTROLLER

# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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



**To:** Department Heads, Security Officers, and Chief Fiscal Officers

**From:** Andrew W. Maylor, Comptroller

**Date:** December 2, 2019

**Re:** Department Security Officer Review and Certification of Statewide Enterprise Systems Security Access

Comptroller Memo #2020-11

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### Executive Summary

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 individuals' access to Enterprise Systems that contain financial, payroll, and related data. This certification must be completed and returned to the Comptroller's Office by the last business day of the calendar year, which this year will be December 31, 2019.

Departments must assign security roles that promote segregation of duties and ensure that users have the correct, appropriate, and lowest level of access necessary to perform transactions relative to their responsibilities.

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

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

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## **Department Security Officers Review and Certification**

Department Security Officer's review encompasses the Enterprise Systems listed below and all individuals who can approve obligations and expenditures (execute contracts, approve payroll, incur obligations, authorize payments, etc.) on behalf of a Department Head, even if that individual does not access directly or regularly these Enterprise Systems. In no case should a user have privileges beyond those necessary to complete his/her job duties.

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

### **Deactivating Inactive Users**

CTR's Statewide Risk Management team will contact the Department Security Officers (DSOs) to delete system access for any users that have not logged into the Enterprise Systems within the prior 12 months. Please be mindful of those users that may utilize the Enterprise Systems for limited activities such as close/open transactions; they need to maintain their passwords updated as required by each relevant Enterprise System to avoid being deactivated.

### **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.
- **HR/CMS:** The Human Resource/Compensation Management System supports time and attendance, human resources and payroll.
- **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.
- **InTempo:** The Executive Office of Technology Services & Security's online security system through which your Department Security Officers and Security Administrators request access to these Enterprise Systems.

### Security reports to facilitate review and ongoing oversight

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

Security reports:

1. SECMMARS (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).

The Enterprise security reports for December will be available via Mobius on December 2<sup>nd</sup> and December 16<sup>th</sup>. Please use these reports to verify any changes you have made.

### 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:

#### 1. Mobius Reports:

NMF580W: MMARS User Activity Report

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

#### 2. CIW Views:

User Activity Details: M\_USER\_ACTIVITY\_DETAILS

User Activity Report: M\_USER\_ACTIVITY\_REPORT

### For Questions:

Enterprise Applications	Contacts for Security Related Issues
MMARS and HR/CMS	<b>Comptroller's Security Team</b> <b>Phone:</b> (617) 973-2468 <b>Email:</b> <a href="mailto:Securityrequest@mass.gov">Securityrequest@mass.gov</a>
CIW, VPN, and InTempo	<b>Executive Office of Technology Services &amp; Security's CommonHelp</b> <b>Phone:</b> (866) 888-2808 <b>Email:</b> <a href="mailto:commonhelp.desk@mass.gov">commonhelp.desk@mass.gov</a>

## **Evidence of Enterprise Systems access review and certification**

Evidence of all system access reviews must be maintained at the agency. Evidence of such review must be provided upon the request of the Office of the Comptroller and internal/external auditor(s). These reports serve as the evidence of your review. In the event that a department has its own method of tracking user access (Excel, Access, etc.), and demonstrates an active review for compliance which is clearly marked, signed and dated, it may substitute the annotated reports noted above.

After reviewing the security reports, process all changes as appropriate, and provide department certification via the [Department Security Officer Annual Review Form](#). Please email this review form from the Department Security Officer's email account to [securityrequest@mass.gov](mailto:securityrequest@mass.gov) no later than December 31, 2019.

Thank you for your time and cooperation. Your diligence in complying with this policy is vital to mitigating risks inherent to managing these systems.

Enc. [Department Security Officer Annual Review Form](#).

Cc: MMARS Liaisons  
Payroll Directors  
General Counsels  
Internal Distribution