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**SUBJECT: INTERNAL AUDIT REPORT – LEGACY/SAP SYSTEMS:  
SECURITY CONTROLS, ROLES, AND ACCESS MANAGEMENT  
IN REFERENCE TO CHARTER SCHOOLS AND DISTRICT  
VENDORS/CONTRACTORS**

**COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

**LINK TO STRATEGIC  
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

In accordance with the approved 2019-2020 Fiscal Year Audit Plan, we have audited the District's Legacy and SAP systems related to access by Charter Schools and District Vendors/Contractors. This is the second audit related to Legacy/SAP controls. The first audit, presented to the ABAC at its September 17, 2019, meeting, and to the School Board at its regularly scheduled meeting on October 2, 2019, focused on traditional schools and District offices.

The objective of this audit was to assess the internal controls for managing and provisioning user access, periodic monitoring and reconciliation of access, and to ensure that the organization complies with generally accepted standards, laws, regulations, and internal policies governing the user authorization process.

The audit resulted in five findings and corresponding recommendations to help improve system security and enhance controls over access to Personally Identifiable Information (PII). These recommendations included: 1) minimizing charter school employee authorization/access to Legacy applications; 2) restricting access to sensitive data; 3) the adoption and acknowledgement of the District's systems access policy for charter schools; 4) improvements over reconciliation reports and inclusion of complete information; and 5) implementation of a system use notification message to support appropriate use and enforceability of unauthorized access. Management generally agreed with our recommendations.

**E-89**

The School Board Audit and Budget Advisory Committee reviewed this report at its July 21, 2020, virtual meeting and recommended transmission to the School Board.

The report may be accessed at:

[http://mca.dadeschools.net/AuditCommittee/AC\\_July\\_21\\_2020\\_Virtual/item7.pdf](http://mca.dadeschools.net/AuditCommittee/AC_July_21_2020_Virtual/item7.pdf)

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Legacy/SAP Systems: Security Controls, Roles, And Access Management In Reference To Charter Schools And District Vendors/Contractors.

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