COMPUTER CONTROLS POLICY FOR FINANCIAL SOFTWARE

The Board recognizes the importance of ensuring that the District's financial accounting software (the "Software") and the financial network facilities are adequately secured. Accordingly, the following procedures will be implemented.

Passwords
The Software forces users to change passwords no less than every 90 days, and computers lock after a specified time of no activity as a further safeguard.

Permissions
The Network and Systems Administrator and Senior Office Applications Specialist shall report to the Assistant Superintendent for Business, or designee, and the Executive Director of Technology, and shall have the authority to change the permissions for the users of the Software.

The Network and Systems Administrator and Senior Office Applications Specialist shall not be employees who otherwise work in the Business Office and shall serve no business function for the District.

Guidelines for changing such permissions are as follows:

- Electronic permissions of employees shall appropriately reflect their duties.

- Requests for changes in permissions for the software shall be directed to the Senior Accountant.

- The Senior Accountant will prepare a Software Change Form for approval by the Assistant Superintendent for Business, or designee. The request for changes in the permissions of the financial software will include the current and proposed permissions, as well as the reason for the proposed change.

- Once approved by the Assistant Superintendent for Business, or designee, the forms will be submitted to the Technology Department to complete the authorized changes.

- Any requested changes will be made by the Senior Office Applications Specialist. The Network and Systems Administrator will perform these duties in an alternate capacity only.

- A copy of the request form will be returned to the Senior Accountant once the changes have been made.

Computer Controls Policy for Financial Software (Continued)

Segregation of Duties
Segregation of duties in the Software and related procedures will be consistent with the manual system. Electronic permissions of employees should appropriately reflect their duties. Administration will implement compensating controls when adequate segregation of duties is not practical or possible.

Remote Access
Remote access to the network and/or Software by the Software vendor shall only be permitted for purposes of updating or correcting the system. All requests for remote access must be approved by the Superintendent and adhere to Board of Education Policy 4411 (Remote Access to Computer Network).

Audit Trail Review
The Assistant Superintendent for Business, or designee, and Internal Claims Auditor will review the Audit Analysis reports for the System Administration Module of the financial software package on a monthly basis. A log of this review will be maintained in the monthly Claims Auditor reports. Payroll Change Analysis reports will be reviewed on a monthly basis and access permissions will be reviewed annually. The Business Office will provide these Claims Auditor reports to the Board in accordance with the indicated time frames. Any exceptions will be reported to the Superintendent and Board of Education.

Data Backup
The District's accounting and other financial data will be backed up on a daily basis. A backup of such data will be performed by Eastern Suffolk BOCES and maintained offsite.

Review
This policy will be reviewed annually by the Assistant Superintendent for Business or designee.

Adopted:
    April 25, 2011
Revised:
    April 15, 2013
Revised:
    February 26, 2018
Revised:
    January 23, 2023
Revised:
    August 21, 2023
Reviewed:
    September 16, 2024
Revised:
    May 19, 2025