# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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| **To:** | Department Heads, Security Officers, and Chief Fiscal Officers |
| **From:** | Andrew W. Maylor |
| **Date:** | May 31, 2019 |
| **Re:** | Department Head Annual Approval of Statewide Enterprise Systems Security |

Comptroller Memo #FY2019-23

## Executive Summary

Approval of transactions to "Final" status in the state financial systems serves as an affidavit from the Department Head to the Comptroller that transactions comply with State Finance Law and the documents are accurate and complete, the expenditures or other obligations are supported by sufficient legislatively authorized funds, are made in accordance with the Department's legislative mandates and funding authority, and comply with all applicable laws, regulations, policies and procedures.

Annually, Department Heads are asked to review and confirm: (1) the employees they have authorized to access, process and approve transactions in Enterprise Systems on their behalf and (2) any other individual who can approve obligations and expenditures (execute contracts, approve payroll, incur obligations, authorize payments, etc.) on behalf of a Department Head, even if said individuals do not directly access Enterprise Systems themselves.

Department Heads have legal spending authority for their appropriations and are responsible for assuring that employees' access to automated systems reflects their job duties and is not broader than necessary. New Department Heads must approve security roles within 30 days of their appointment. If you have reviewed and approved security for your Department and submitted a certification on or after April 1, 2019 either as a new Department Head or due to staffing changes you have satisfied the requirement set forth in this Fiscal Year Memo.

## New FY19 Item

**Deactivating Inactive Users:**
CTR has implemented a new security review step in which 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. For users who are not regularly active but do need to maintain their access, the DSOs should ensure that these individuals update their passwords as required by each relevant Enterprise System to avoid being deactivated.

**Mobius View Replacing Luminist and Document Direct:**
Luminist and Document Direct will be decommissioned at the end of June. The replacement, Mobius View, is now live.

Beginning next Monday, June 3, all users attempting to access Luminist will be automatically redirected to Mobius View.

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**Department Head Review and Certification**

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The Statewide Enterprise Systems Security Policy document requires Department Heads to certify security access to enterprise systems annually in conjunction with Closing and Opening of the fiscal year. The document also requires Department Security Officers to certify security access at the end of the calendar year, thus a formal review is performed every six months. This review covers all Enterprise Systems listed below and should include any individual 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 an employee 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 an employee 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 an employee have privileges beyond those necessary to complete their job duties.

- **InTempo**: The Executive Office of Technology Services & Security's online security system through which your Department Security Officer(s) and Security Administrator(s) 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:
- SECMMARS (MMARS)
- SECHRCMS (HR/CMS)
- SECCIW (CIW)
- 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 next Enterprise security reports will be available via Luminist on June 1st, and the reports will be run again mid-June for you to verify any changes you have made.

**Additional tools for Enterprise Systems review**

Department Heads, CFOs, and DSOs, as part of their Internal Controls, should 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

**For Questions:**

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

**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.

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.

After reviewing the security reports, process all changes as appropriate, submit each annotated page as your evidence of review, and provide department certification via the Department Head Annual Approval of Statewide Enterprise Systems Security Form. Please email this review form from the Department Security Officer's email account to securityrequest@mass.gov no later than June 28, 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.

Cc: MMARS Liaisons
Payroll Directors
General Counsels
Internal Distribution