



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA
COMPTROLLER

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

From: Peter J. Scavotto, Assistant Comptroller for Risk

Date: May 29, 2020

Re: Department Head Annual Review and Approval of Statewide Enterprise Systems Security

Comptroller Memo #FY2020-18

Executive Summary

Annually, Department Heads must 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. This certification must be completed and returned to the Comptroller's Office by the last business day of the fiscal year, June 30, 2020.

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, 2020 either as a new Department Head or due to staffing changes you have satisfied the requirement set forth in this Fiscal Year Memo.

Department Head Review and Certification

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 {Department Head Signature Authorization (DHSA)}.

Approval of transactions to "Final" status in the state financial systems serve 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.

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 MobiusView (formerly Luminist) for department review and use. These reports are run monthly.

Security Reports:

- SECMMARS (MMARS security roles; DHS A designations)
- 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 MobiusView 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:

MobiusView Monthly Reports:

NMF580W: MMARS user activity report

NMF581W: MMARS summary report of users who have both created and submitted documents- No Segregation of Duties

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	Comptroller’s Security Team Phone: (617) 973-2468 Email: Securityrequest@mass.gov
CIW, VPN, and InTempo	Executive Office of Technology Services & Security’s CommonHelp Phone: (866) 888-2808 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 and submit the certification via the [Department Head Annual Approval of Statewide Enterprise Systems Security Form](#). Please submit to securityrequest@mass.gov no later than June 30, 2020.

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