

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2019-054  
November 2018

**POLK STATE COLLEGE**



Sherrill F. Norman, CPA  
Auditor General

## Board of Trustees and President

During the period January through December 2017, Dr. Angela Garcia Falconetti served as President of Polk State College from 7-19-17, Dr. Eileen Holden served as President before that date, and the following individuals served as Members of the Board of Trustees:

Mark G. Turner, Chair from 8-28-17,  
Vice Chair through 8-27-17  
Dan Dorrell, Vice Chair from 8-28-17  
Greg Littleton, Chair through 8-27-17  
Ricardo Garcia through 6-26-17 <sup>a</sup>  
Teresa V. Martinez  
Linda Pilkington through 2-1-17 <sup>b</sup>  
Cynthia Hartley Ross

<sup>a</sup> Member position vacant 6-27-17 through 12-31-17.

<sup>b</sup> Member position vacant 2-2-17 through 12-31-17.

The team leader was Becky D. Grode, CPA, and the audit was supervised by Mark A. Arroyo, CPA.

Please address inquiries regarding this report to Jaime N. Hoelscher, CPA, Audit Manager, by e-mail at [jaimehoelscher@aud.state.fl.us](mailto:jaimehoelscher@aud.state.fl.us) or by telephone at (850) 412-2868.

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# POLK STATE COLLEGE

## SUMMARY

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This operational audit of Polk State College (College) focused on selected College processes and administrative activities and included a follow-up on findings noted in our report No. 2017-071. Our operational audit disclosed the following:

**Finding 1:** College rules and records could be improved to document the College direct-support organization's use of College property, facilities, and personal services.

**Finding 2:** Some unnecessary information technology user access privileges existed that increased the risk that unauthorized disclosure of sensitive student information may occur.

## BACKGROUND

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Polk State College (College) is under the general direction and control of the Florida Department of Education, Division of Florida Colleges, and is governed by State law and State Board of Education rules. A board of trustees (Board) governs and operates the College. The Board constitutes a corporation and is composed of seven members appointed by the Governor and confirmed by the Senate. The College President serves as the Executive Officer and the Corporate Secretary of the Board and is responsible for the operation and administration of the College.

The College has campuses in Lakeland and Winter Haven. Additionally, credit and noncredit classes are offered in public schools and other locations throughout Polk County.

## FINDINGS AND RECOMMENDATIONS

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### Finding 1: Direct-Support Organization

To promote accountability over College property, facility, and personal services use, it is important that public records prescribe the conditions for such use, document appropriate approval before the use occurs, and demonstrate appropriate use. Such records help document authorization for the use, demonstrate the reasonableness of the value associated with that use, and enhance government transparency.

State law<sup>1</sup> provides that a direct-support organization (DSO) is organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to, and for the benefit of, a Florida College System institution. Additionally, State law<sup>2</sup> authorizes the College Board of Trustees (Board) to permit the use of College property, facilities, and personal services by a DSO, and to prescribe by rule any condition with which a DSO must comply for such use. The Board approved the Polk State College

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<sup>1</sup> Section 1004.70(1)(a)2., Florida Statutes.

<sup>2</sup> Section 1004.70(3), Florida Statutes.

Foundation, Inc. (Foundation) as a DSO, and the Foundation routinely receives and uses charitable contributions for the benefit of the College.

Board rules<sup>3</sup> require the Board to annually review the Foundation's audited financial statements, Federal Internal Revenue Service Return of Organization Exempt from Income Tax (IRS) Form 990, and tax-exempt 501(c)(3) status. Board rules also allow the Board to authorize special use of the College property, facilities, and personnel services without charge for Foundation activities that benefit the College. In October 2017, the Board reviewed and approved the Foundation's audited financial statements, IRS Form 990, and tax-exempt 501(c)(3) status for the fiscal year ended December 31, 2016.

In November 2017, the College executed an operating agreement with the Foundation requiring the Foundation to design, plan, and operate activities and functions consistent with the purposes, goals, and objectives of the College. According to the agreement, the Foundation would forfeit use of College assets if the Foundation did not obtain a financial audit, prepare IRS Form 990, and disclose the tax-exempt status. However, neither the agreement nor Board rules prescribed the additional conditions that the Foundation must meet for use of the College property, facilities, and personal services. Such rules could prescribe, for example, conditions to:

- Restrict Foundation use of College resources to those Board-approved public purposes consistent with the mission, vision, and values of the College.
- Require Foundation management to certify that College resources will only be used for Board-approved purposes and to affirm, after use, that the resources were only used for such purposes.

In response to our inquiries, College personnel indicated that each year the Board is presented the College operating budget, including total anticipated personal services costs. The Foundation's audited financial statements for the fiscal year ended December 31, 2017, reported College personal service expenses totaling \$633,000 and College records indicated that these expenses related to ten College employees who provided 100 percent of their time and effort to Foundation activities. In addition, the audited financial statement note disclosures indicated that the Foundation used College office space in the main administrative building with a rental value of \$49,000 and equipment, printing, and supplies with a value of \$126,000.

Notwithstanding, the College operating budget did not specify the amount of personal service costs to be provided to the Foundation and the Foundation's audited financial statements were presented to the Board after services had been rendered and facility and equipment use had occurred. In addition, the Board did not approve the square footage and related value of the office space and related buildings and property that would be used by the Foundation.

College records could be enhanced by obtaining Board approval of anticipated Foundation use of College resources and the value of such use before the use occurs and documenting when the Foundation used College resources and the purpose for and value of such use. Such records would document authorization, demonstrate the reasonableness of the value, and enhance transparency for the College resources provided for Foundation use.

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<sup>3</sup> Board Rule 2.22 *Polk State College Foundation, Inc.*

**Recommendation: We recommend that:**

- **The Board prescribe by rule any conditions with which the Foundation must comply to use College property, facilities, and personal services and that the College monitor and document Foundation compliance with such conditions.**
- **The College document Board consideration and approval of the Foundation’s anticipated use of College resources, at least annually, before the use occurs. To enhance transparency, Board approval documentation should identify the positions of employees who will provide the personal services and the square footage of the office space and related buildings and property that will be used by the Foundation and the value of the College resources provided.**

**Finding 2: Information Technology User Access Privileges**

The Legislature has recognized in State law<sup>4</sup> that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. Effective controls restrict individuals from accessing information unnecessary for their assigned job responsibilities and provide for documented, periodic evaluations of access privileges to help prevent individuals from accessing sensitive personal information inconsistent with their responsibilities. Access to student SSNs should allow College employees to perform administrative, supervisory, or instructional responsibilities that serve a legitimate educational purpose in accordance with applicable Florida Statutes, State Board of Education rules, and Federal laws.

According to College personnel and records, the College established a unique identifier, other than the SSN, to identify each student and maintained student SSNs in the College information technology (IT) system. The College collects and uses student SSNs pursuant to State law for various purposes, such as to register newly enrolled students and to comply with Federal and State requirements related to financial and academic assistance. Student SSNs are also maintained so the College can provide student transcripts to other colleges, universities, and potential employers based on student-authorized requests.

To help protect student information from unauthorized disclosure, modification, or destruction, all employees with IT system access are required to receive records confidentiality training. The College established IT procedures to perform periodic evaluations user access privileges to student demographic information and the IT system had the ability to mask sensitive personal student information that was displayed on IT screens along with student demographic information. However, procedures had not been established to perform evaluations of access to the sensitive personal information to ensure that the access was based on a demonstrated need or that the personal information was masked from unnecessary disclosure.

As of June 28, 2018, the College IT system contained information for approximately 285,000 students, including current, former, and prospective students, and a total of 109 employees and contractors had IT user access privileges to sensitive personal student information. As part of our audit, we examined

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<sup>4</sup> Section 119.071(5)(a), Florida Statutes.

College records supporting the access privileges as of June 28, 2018, for 62 employees and contractors.<sup>5</sup> We found that 37 individuals had unnecessary access to student SSNs that were displayed with student demographic information. Although the job responsibilities of the 37 individuals required access to certain student demographic information such as telephone numbers and home and e-mail addresses, student SSNs were not required to complete their job responsibilities. Although we requested, College records were not readily available to identify the individuals who needed access to prospective, current, or former sensitive student information.

In response to our inquiries, College personnel indicated that neither the IT system nor College procedures differentiated prospective, current, and former students. Notwithstanding the limitations of the IT System, some personnel such as the Nursing Director and certain administrative assistants needed access to information related to one or more types of students but not access to the other types. For the remaining 25 individuals, College personnel indicated that continuous access to prospective, current, and former student SSNs was needed. However, although we requested, College records were not provided to demonstrate that these 25 users needed continuous access to this information or that occasional access could not be granted only for the time needed.

The existence of unnecessary access privileges increases the risk of unauthorized disclosure of sensitive personal information and the possibility that such information may be used to commit a fraud against College students or others.

**Recommendation:** To ensure access to sensitive student information is properly safeguarded, the College should:

- **Establish procedures that require and ensure documented periodic evaluations of assigned IT user access privileges to determine whether such privileges are necessary and timely remove any inappropriate or unnecessary access privileges detected. If an individual only requires occasional access, access privileges should be granted only for the time needed.**
- **Mask the display of such information when IT system users only need access to student demographic information.**
- **Upgrade the College IT system to include a mechanism to differentiate current, former, and prospective student information.**

## ***PRIOR AUDIT FOLLOW-UP***

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The College had taken corrective actions for findings included in our report No. 2017-071.

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

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The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant

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<sup>5</sup> The employees included, for example, the Nursing Director, IT Developer, assistants, and tutors. The contractors included consultants and a registration assistant.

information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2018 through August 2018 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2017-071.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the audit period of January 2017 through December 2017 and selected College actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable,

information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed College information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, and disaster recovery.
- Evaluated College procedures for maintaining and reviewing employee access to data and IT resources. Specifically, we examined College records for the 36 employees with access privileges to the database and finance and human resources applications as of June 2018 to determine the appropriateness and necessity of the access privileges based on the employees' job duties and user account functions and the adequacy with regard to preventing the performance of incompatible duties. We also examined administrator account access privileges granted and procedures for oversight of administrator accounts for the network, operating system, database, and application to determine whether these accounts had been appropriately assigned, managed, and monitored.
- Evaluated College procedures for protecting student social security numbers (SSNs). From the population of 109 individuals who had access privileges to student SSNs as of June 2018, we examined College records supporting the access privileges granted to 62 individuals to determine the appropriateness and necessity of the access privileges based on the individuals' assigned job responsibilities.
- Evaluated Board security policies and College procedures for the audit period governing the classification, management, and protection of sensitive and confidential information.
- Evaluated the appropriateness of the College comprehensive IT disaster recovery plan effective during the audit period and determined whether it had been recently tested.
- Reviewed operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether a comprehensive IT security awareness and training program was in place for the audit period.
- Examined Board minutes to determine whether Board approval was obtained for Board policies and College procedures in effect during the audit period and for evidence of compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Examined College records for the audit period to determine whether the College informed students and employees at orientation and on its Web site of the existence of the Florida Department of Law Enforcement sexual predator and sexual offender registry Web site and the toll-free telephone number that gives access to sexual predator and sexual offender public information as required by Section 1006.695, Florida Statutes.
- Examined College records to determine whether the College had developed an anti-fraud policy for the audit period to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we examined College records to determine whether the

College had implemented appropriate and sufficient procedures to comply with the anti-fraud policy.

- Examined College records to determine whether the Board had prescribed by rule, pursuant to Section 1004.70(3)(b), Florida Statutes, the conditions with which the direct-support organizations (DSO) must comply in order to use College property, facilities, and personal services and whether the Board documented consideration and approval of anticipated property, facilities, and personal services provided to the DSO and the related costs.
- Examined College records to determine whether student receivables were properly authorized, adequately documented and properly recorded. Specifically, we examined:
  - From the population of 1,300 student receivables totaling \$957,961 and recorded as of April 27, 2018, documentation relating to 30 selected student receivables totaling \$56,311.
  - From the population of 554 delinquent student receivables totaling \$308,939 and recorded as of May 21, 2018, documentation relating to 30 selected delinquent student receivables totaling \$23,687 and evaluated the adequacy of the College's collection efforts and whether restrictions on student records and holds on transcripts and diplomas were appropriate and enforced for students with delinquent accounts in accordance with Board policies established pursuant to Section 1010.03, Florida Statutes.
- Examined College records to determine whether uncollectible accounts totaling \$23,687 written off during June 2018 were properly approved.
- Evaluated the effectiveness of College controls during the audit period to ensure that students who had not paid fees in an approved manner were not considered in calculating full-time equivalent enrollments for State funding purposes pursuant to Sections 1009.22(11) and 1009.23(9), Florida Statutes.
- To determine whether student fees totaling \$39,436,941 during the audit period were properly authorized, assessed, and recorded in accordance with Board policies and statutory and State Board requirements:
  - Examined College records for 30 selected students and their related fees totaling \$78,143 to determine whether the College documented Florida residency and correctly assessed tuition in compliance with Sections 1009.21, 1009.22, and 1009.23, Florida Statutes, and State Board of Education Rules 6A-10.044 and 6A-14.054, Florida Administrative Code.
  - Determined whether the College had established procedures to cancel the registration of students who did not timely pay fees; make student status and Florida residency determinations in compliance with Section 1009.21, Florida Statutes; and record deferred fees as a receivable.
- Selected collections totaling \$57,492 from the two centralized locations with collections totaling \$17,223,153 during the audit period and examined College records supporting collections to determine the effectiveness of College collection procedures.
- From the population of three contracts for auxiliary operations, which generated net revenues totaling \$484,348 for the audit period, examined College records supporting two selected contracts, which generated net revenues totaling \$391,824, to determine whether the College properly monitored compliance with the contract terms for fees, insurance, and other provisions. Also, we performed analytical procedures to determine whether College auxiliary services were self-supporting.
- From the population of 3,962 course sections offered during the audit period, examined College records supporting textbook adoptions to determine whether the College textbook affordability procedures complied with Section 1004.085, Florida Statutes.

- From the population of compensation payments totaling \$33,934,680 made to 1,533 employees during the audit period, selected payments totaling \$81,212 made to 30 employees and examined College records to determine the accuracy of the rate of pay, the validity of employment contracts, whether the employees met the required qualifications, whether performance evaluations were completed, the accuracy of leave records, and whether supervisory personnel reviewed and approved employee reports of time worked.
- Evaluated Board policies and College procedures for payments of accumulated annual and sick leave (terminal leave pay) to determine whether the policies and procedures promoted compliance with State law and Board policies. Specifically, from the population of 20 employees who separated from College employment during the audit period and received terminal leave payouts totaling \$195,068, we selected 16 employees with terminal leave payouts totaling \$192,475 and examined the supporting records to determine compliance with Sections 110.122 and 1012.865, Florida Statutes, and Board policies.
- Examined College records supporting compensation payments totaling \$300,669 made to the former College President and new College President during the audit period to determine whether the amounts paid did not exceed the limits established in Sections 1012.885 and 1012.886, Florida Statutes.
- Evaluated Board policies and College procedures for obtaining personnel background screenings to determine whether individuals in positions of special trust and responsibility, such as positions with direct contact with persons under age 18, had undergone the appropriate background screenings.
- Evaluated Board policies and College procedures to ensure health and life insurance was provided only to eligible employees, retirees, and dependents and that such insurance was timely canceled upon employee termination. Also, we determined whether the College had procedures for reconciling health insurance costs to employee, retiree, and Board-approved contributions.
- Examined College records to determine whether selected expenses were reasonable, correctly recorded, and adequately documented; for a valid College purpose; properly authorized and approved; and in compliance with applicable laws, contract terms, and Board policies. Specifically, from the population of expenses totaling \$49,940,767 for the audit period, we examined College records supporting:
  - 30 selected payments for general expenses totaling \$10,778.
  - 30 selected payments for contractual services totaling \$165,457.
- From the population of 6,248 purchasing card (P-card) transactions totaling \$1,494,518 during the audit period, examined College records supporting 30 selected P-card transactions totaling \$29,191 to determine whether the P-card program was administered in accordance with Board policies and College procedures and transactions were not of a personal nature.
- Examined P-card records for the five cardholders who separated from College employment during the audit period to determine whether the College timely canceled the cardholders' P-cards.
- Examined the 14 travel reimbursements totaling \$2,150 relating to President and Board member travel to determine whether the travel expenses were reasonable, adequately supported, for valid College purposes, and limited to amounts allowed by Section 112.061, Florida Statutes.
- From the population of 103 payments totaling \$46,936 during the audit period to employees for other than travel and compensation, examined 25 selected payments totaling \$36,413 to determine whether such payments were reasonable, adequately supported, for valid College purposes, and whether such payments were related to employees doing business with the College, contrary to Section 112.313(3), Florida Statutes.

- From the population of construction project expenses totaling \$2,110,862 during the audit period, selected 22 payments totaling \$2,076,503 and examined College records to determine whether the payments were made in accordance with contract terms and conditions, Board policies and College procedures, and provisions of applicable State laws and rules.
- Reviewed College records supporting the only significant construction project (guaranteed maximum price contract totaling \$6.3 million) with a construction management entity (CME) and associated expenses totaling \$1.96 million during the audit period, to determine compliance with College policies and procedures and State law and rules and whether College records demonstrated adherence to good business practices. Specifically, we:
  - Examined College records to determine whether the CME was properly selected and the CME contract contained required provisions.
  - Reviewed College procedures for monitoring subcontractor selection and licensure and determined whether College records demonstrated that subcontractors were properly selected and licensed.
  - Examined College records to determine whether the architects were properly selected and adequately insured.
  - Examined College records supporting eight CME payments totaling \$1.96 million to determine whether payments were properly monitored and supported, including evaluating whether appropriate policies and procedures had been established and implemented for negotiating and monitoring general conditions costs totaling \$394,626.
  - Examined College records supporting 29 selected payments totaling \$1.1 million to determine whether the College used its sales tax exemption and avoided sales tax for direct material purchases.
- From the population of 201 industry certifications reported for performance funding that were attained by students during the 2016-17 fiscal year, examined 30 industry certifications to determine whether the College maintained documentation for student attainment of the industry certifications.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## **AUTHORITY**

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each College on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA  
Auditor General

## MANAGEMENT'S RESPONSE

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November 19, 2018

Ms. Sherrill F. Norman  
Auditor General  
State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Attached please find our responses to the preliminary and tentative audit findings and recommendations that may be included in a report to be prepared on your 2017 operational audit of Polk State College.

Please feel free to contact us if we can provide further information.

Sincerely,

A handwritten signature in black ink that reads "Angela Garcia Falconetti".

Dr. Angela Garcia Falconetti, CFRE  
President, Polk State College

Polk State Office of the President

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**Polk State College**  
**RESPONSE TO PRELIMINARY AND TENTATIVE FINDINGS**  
**2017 Operational Audit**

**Finding #1 – Direct-Support Organization**

College rules and records could be improved to document the College direct-support organization's use of College property, facilities, and personal services.

**AG Recommendation**

- The Board prescribes by rule any conditions with which the Foundation must comply to use College property, facilities, and personal services and that the College monitor and document Foundation compliance with such conditions.
- The College documents Board consideration and approval of the Foundation's anticipated use of College resources, at least annually, before the use occurs. To enhance transparency, Board approval documentation should identify the positions of employees who will provide the personal services and the square footage of the office space and related buildings and property that will be used by the Foundation and the value of the College resources provided.

**College Response**

Polk State College Board Rule 2.22 was updated in August 2018 to more specifically address compliance with the Foundation's use of College property, facilities, and personnel services. Additionally, at that time, the College and Foundation entered into an operating agreement to clearly define the relationship, roles, and responsibilities of the Foundation as a direct support organization (DSO) to the College. The College will monitor and document Foundation compliance with both the College and Foundation's published missions through established control procedures as well as required reports, statements, and an annual attestation by the Foundation's Executive Director.

The Foundation has prepared, and will submit annually before use occurs, a proposed budget to include anticipated use of College resources. Specifically, the budget identifies the positions of employees providing personnel services and the square footage of office space, related buildings, and property to be used by the Foundation as well as the value of the College resources to be provided. Further, the Foundation has prepared, and will submit annually, beginning with its 2019 fiscal year, a plan of work that clearly identifies the roles, responsibilities, and activities of Foundation personnel as well as College resources to be used in Foundation functions and activities.

**Finding #2 – Information Technology User Access Privileges**

Some unnecessary information technology user access privileges existed that increased the risk that unauthorized disclosure of sensitive student information may occur.

**Polk State College**  
**RESPONSE TO PRELIMINARY AND TENTATIVE FINDINGS**  
**2017 Operational Audit**

**AG Recommendation**

To ensure access to sensitive student information is properly safeguarded, the College should:

- Establish procedures that require and ensure documented periodic evaluations of assigned IT user access privileges to determine whether such privileges are necessary and timely remove any inappropriate or unnecessary access privileges detected. If an individual only requires occasional access, access privileges should be granted only for the time needed.
- Mask the display of such information when IT system users only need access to student demographic information.
- Upgrade the College IT system to include a mechanism to differentiate current, former, and prospective student information.

**College Response:**

Polk State reviews user access privileges annually or when position responsibilities change. Based on the results of these reviews, Polk State will continue to remove unnecessary access privileges or change privileges to mask certain information in a timely manner and will review or modify the procedures to ensure that privileges are necessary for the requested individual and time period.

Polk State's ERP software does not have a mechanism to restrict or distinguish access between current and former students. Polk State has requested this change with its vendor and will continue to monitor their progress towards a solution to this issue.