

**DETROIT PUBLIC SCHOOLS**

Schedule of Findings and Questioned Costs

Year ended June 30, 2007

**2007-42 IT General Controls – Domain Administration Access**

**Finding Type: Internal Control over Financial Reporting – Significant Deficiency**

**Fiscal Year: July 1, 2006 to June 30, 2007**

***Requirement***

Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity’s objectives. Control activities occur throughout the organization, at all levels and in all functions, including information technology (IT). They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets, and segregation of duties.

***Condition***

During our testwork over IT General Controls, we noted a number of users including field services staff were found to have domain administration capabilities for the DPS domain, which is inappropriate. The default “administrator” ID has not been renamed.

***Possible Asserted Cause and Effect***

User access beyond what is required for their job role increases the risk of unauthorized system access. Use of default “administrator” ID increases the risk of compromise of super user accounts through password guessing or hacking.

***Recommendation***

We recommend that administrative access should be restricted on an absolute need to know basis. Additionally, a periodic user access review should be carried out for all powerful user accounts to ensure access is appropriately restricted to those individuals who need it for their job functions.

***Views of Responsible Officials***

We understand and agree with the noted observation and are working toward corrective actions.

***Corrective Action Plan***

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*Signature*

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*Date*