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TRANSMITTAL LETTER

Board of Directors
Northwest Ohio Area Computer Services Cooperative (NOACSC)
4277 East Road
Lima, OH 45807

To Members of the Board:

We have examined NOACSC's description of its Information Technology General Controls (ITGC) System entitled "Description of NOACSC's ITGC System," for processing user entities' transactions for the Uniform School Accounting System (USAS), Uniform Staff Payroll System (USPS), School Asset Accounting System/Equipment Inventory Subsystem (SAAS/EIS), Uniform School Accounting System Redesign (USAS-R) and Uniform Staff Payroll System Redesign (USPS-R) throughout the period April 1, 2019 to March 31, 2020 (the "description") and the suitability of the design and operating effectiveness of the controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in "NOACSC's Assertion" (the "assertion")., and have issued our report thereon dated December 17, 2020.

We are also submitting for your consideration the following comments on NOACSC's internal control. These comments reflect matters for which improvements in internal controls or operational efficiencies might be achieved. Due to the limited nature of our examination, we have not fully assessed the cost-benefit relationship of implementing the recommendations suggested below. However, these comments reflect our continuing desire to assist your organization. If you have any questions or concerns regarding these comments please do not hesitate to contact us. Comments marked with an asterisk (*) were also reported in the prior year.

Recommendations

* **1. IT - HITMAN Timeout Parameters**

The automatic log-off of user accounts after a period of inactivity enhances security controls and optimizes system performance. Timeout features help to reduce the risk of an unattended terminal being used to enter unauthorized transactions, which could lead to the integrity of the data being compromised. They also aid in the efficient use of system resources by maintaining connectivity with only active system users.

NOACSC uses a software program, HITMAN, to logoff inactive users; however, the prime parameter settings are currently set to provide warnings at 36 and 48 minutes of idle time with an automatic logoff and processes killed after 60 minutes of idle time. Without adequate timeout parameters, there is an increased risk of an unattended terminal being used to enter unauthorized transactions, which could lead to the integrity of the data being compromised.

We recommend the NOACSC reduce the period governing automatic log-offs. Suggested parameters include warnings of 20 and 25 minutes with an automatic logoff after 30 minutes.

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This letter is intended for the information and use of the audit committee, management, and the NOACSC.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

December 17, 2020