

# DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL

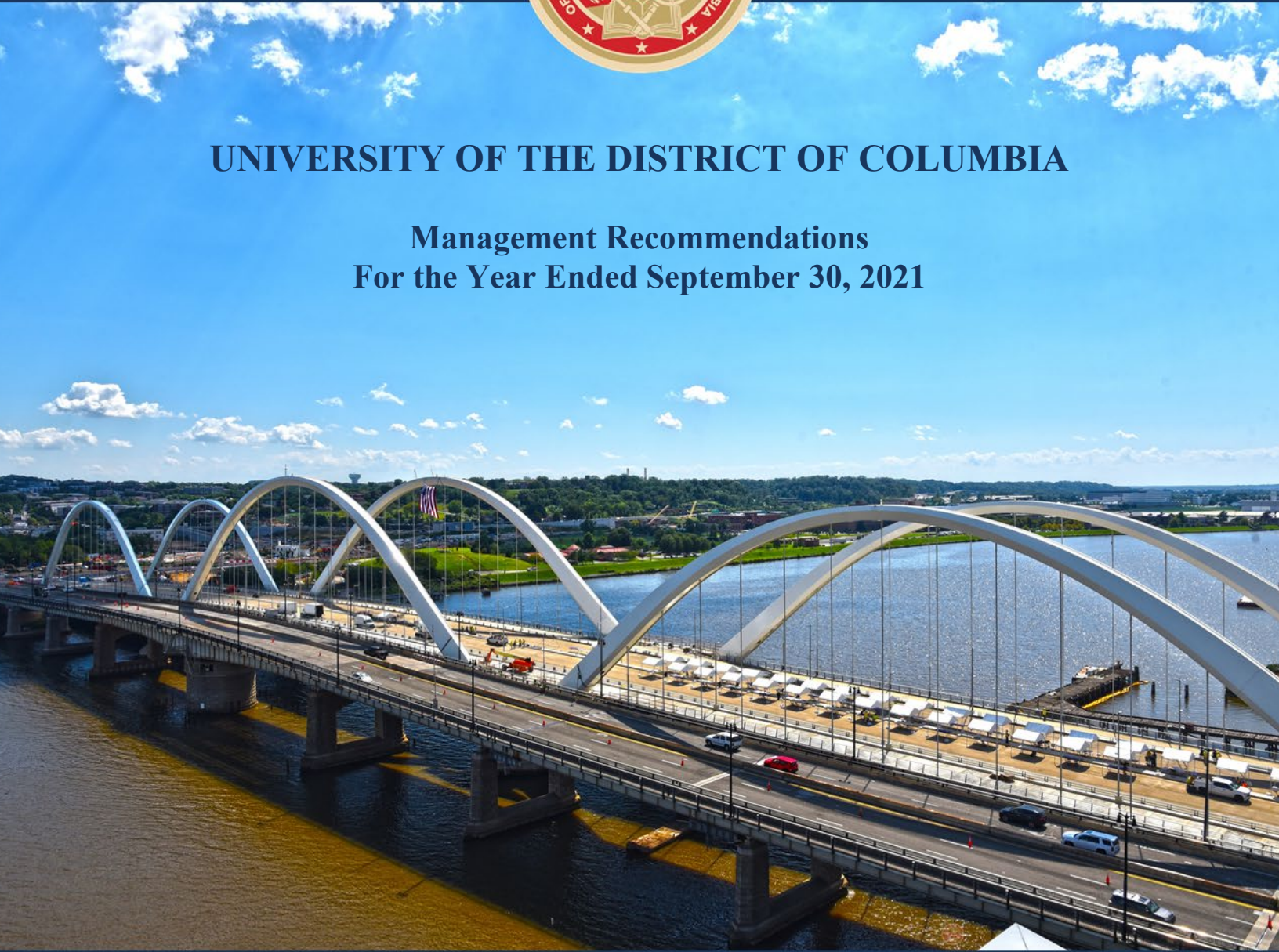
OIG Project No. 22-1-24GG(a)

January 2022



## UNIVERSITY OF THE DISTRICT OF COLUMBIA

Management Recommendations  
For the Year Ended September 30, 2021



### *Guiding Principles*

*Workforce Engagement \* Stakeholders Engagement \* Process-oriented \* Innovation  
\* Accountability \* Professionalism \* Objectivity and Independence \* Communication \* Collaboration  
\* Diversity \* Measurement \* Continuous Improvement*

## **Mission**

Our mission is to independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to:

- prevent and detect corruption, mismanagement, waste, fraud, and abuse;
- promote economy, efficiency, effectiveness, and accountability;
- inform stakeholders about issues relating to District programs and operations; and
- recommend and track the implementation of corrective actions.

## **Vision**

Our vision is to be a world-class Office of the Inspector General that is customer-focused and sets the standard for oversight excellence!

## **Core Values**

Excellence \* Integrity \* Respect \* Creativity \* Ownership  
\* Transparency \* Empowerment \* Courage \* Passion  
\* Leadership



GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Office of the Inspector General

Inspector General



January 31, 2022

The Honorable Muriel Bowser  
Mayor of the District of Columbia Mayor's  
Correspondence Unit  
John A. Wilson Building  
1350 Pennsylvania Avenue, N.W., Suite  
316 Washington, D.C. 20004

The Honorable Phil Mendelson  
Chairman  
Council of the District of Columbia  
John A. Wilson Building  
1350 Pennsylvania Avenue, N.W., Suite 504  
Washington, D.C. 20004

Dear Mayor Bowser and Chairman Mendelson:

Enclosed is the final report entitled *University of the District of Columbia Management Recommendations for the Year Ended September 30, 2021* (OIG No. 21-1-24GG(a)). McConnell Jones, LLP (MJ) submitted this report as part of our overall contract for the audit of the District of Columbia's general-purpose financial statements for fiscal year 2021.

On January 3, 2022, MJ's issued two recommendations intended to improve the effectiveness of internal controls over the University of the District of Columbia (UDC) operations and programs. When addressed, these improvements can increase assurances that UDC runs its operations efficiently and effectively, reports reliable information about its operations, and complies with applicable laws and regulations.

If you have questions about this report, please contact me or Fekede Gindaba, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

A handwritten signature in blue ink that reads 'DW Lucas'. The signature is fluid and cursive.

Daniel W. Lucas  
Inspector General

DWL/ws

Enclosure

cc: See Distribution List

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Mr. Wayne McConnell, Managing Partner, McConnell & Jones LLP

**UNIVERSITY OF  
THE DISTRICT OF COLUMBIA**  
(A Component Unit of the Government of the District of Columbia)

**MANAGEMENT RECOMMENDATIONS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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To the Mayor, Members of the Council of the District of Columbia,  
Board of Trustees of the University of the District of Columbia and  
the Inspector General of the District of Columbia

In planning and performing our audit of the basic financial statements of the University of the District of Columbia (the University), a component unit of the Government of the District of Columbia, and the University of the District of Columbia Foundation, Inc. and the District of Columbia School of Law Foundation, the discretely presented component units of the University, as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the University's internal controls over financial reporting (internal controls) as a basis for designing audit procedures that were appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal controls. Accordingly, we did not express an opinion on the effectiveness of the University's internal controls over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. Although no matter of a material weakness was noted, other recommendations have been noted which we believe will further improve the University's internal controls or operating effectiveness.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This letter does not affect our report dated January 3, 2022, on the financial statements of the University. Our comments and recommendations, which have been discussed with appropriate members of management, are intended to improve the internal controls or result in other operating improvements.

This report is intended solely for the information and use of management, Board of Trustees, others within the organization, the Mayor and members of the Council of the District of Columbia, and the Inspector General of the District of Columbia, and is not to be and should not

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be used by anyone other than these specified parties. We will be pleased to discuss these comments with you and, if desired, to assist you in implementing any of the suggestions.

*McConnell Jones*

Washington, D.C.  
January 3, 2022





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## I. CURRENT YEAR FINDINGS

### UNIVERSITY OF THE DISTRICT OF COLUMBIA (UDC)

#### **Finding 2021-001 – UDC should develop and implement an incident monitoring policy.**

According to the Office of the Chief Technology Officer's (OCTO) incident response policy, District agencies must develop, adhere to or adopt incident monitoring processes that track and document information asset security incidents on an ongoing basis. However, UDC has not developed, adhered to, or adopted incident monitoring policy as recommended by OCTO. Specifically, a formal process for identifying, reviewing, documenting, and addressing potential network intrusion events has not been implemented.

We discussed the lack of incident monitoring policy with UDC officials, who stated that a dedicated intrusion detection system had not been implemented. A lack of an incident monitoring process may result in undetected security incidents, which could expose UDC to the possibility of unknown data compromise from hackers, internal threats, and accidental leakage.

#### **Recommendation**

1. Develop and implement an incident monitoring policy to track and document information asset security incidents on an ongoing basis.

#### **Management Response**

UDC IT will adopt the existing policy implemented by OCTO to ensure adequate policy guidance and documentation exists to govern IT security operations for the University. Specifically, UDC will implement OCTO's documented processes for the following areas of the overall security plan:

- Section 4.3 - Incident Handling
- Section 4.4 - Incident Monitoring
- Section 4.5 - Incident Reporting

The action plan will include a formalized process to review and remediate network intrusion detection system (IDS) results. UDC will need the full duration of the 2022 fiscal year for implementation. As such these efforts will be completed by September 30, 2022.



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**Finding 2021-002 – UDC should develop and implement a policy to periodically review firewall rules.**

According to the Office of the Chief Technology Officer's (OCTO) Audit & Accountability Policy, District agencies must review and analyze information system audit records regularly for indications of abnormalities or discrepancies. However, UDC has not reviewed and analyzed information system audit records regularly as recommended by OCTO. Specifically, a formal process for reviewing and documenting firewall access control rules had not been implemented.

We discussed a lack of policy to review firewall access control rules with UDC officials, who stated that periodic firewall reviews had not been considered. As a result, security incidents may not be detected, which could expose UDC to the possibility of unknown data compromise from hackers, internal threats, and accidental leakage.

**Recommendation**

1. Develop and implement a policy to periodically review firewall access control rules.

**Management Response**

UDC IT will adopt the existing policy implemented by OCTO to ensure adequate policy guidance and documentation exists to govern IT security operations for the University. Specifically, UDC will implement OCTO's documented processes for the following areas of the overall security plan:

- Section 4.7 - Audit Record Review, Analysis, and Reporting
- Section 4.12 - Audit Generation

The action plan will include a formalized process in place to periodically review firewall reviews to ensure continuous effectiveness and appropriateness.



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## II. PRIOR YEAR FINDINGS

### STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

<b>MANAGEMENT RECOMMENDATION – FY20</b>		
	<b>RECOMMENDATION</b>	<b>STATUS</b>
<b>UNIVERSITY OF THE DISTRICT OF COLUMBIA</b>		
1	Controls over period access review do not appear to be operating effectively	Implemented
2	Controls over Performing Vulnerability Scans on a timely basis appear not to be operating effectively	Implemented

To report fraud, waste, abuse, or mismanagement:



(202) 724-TIPS (8477) and (800) 521-1639



<http://oig.dc.gov>



[oig@dc.gov](mailto:oig@dc.gov)

