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## MANAGEMENT LETTER

Board of Directors  
Northern Ohio Educational Computer Association (NOECA)  
Erie County  
2900 South Columbus Avenue  
Sandusky, OH 44870

To Members of the Board:

In accordance with Statement on Auditing Standards No. 70, *Service Organizations*, we have examined the description of the controls of the Northern Ohio Educational Computer Association (NOECA) for the processing of transactions for users of the Uniform School Accounting System (USAS), Uniform Staff Payroll System (USPS), School Asset Account System/Equipment Inventory Subsystem (SAAS/EIS) and Education Management Information System (EMIS) and applied tests to specific controls for the period from July 1, 2000 through June 8, 2001, and have issued our report thereon dated June 8, 2001. A copy of the report has been sent to each member school district treasurer.

We are also submitting for your consideration the following comments on NOECA'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.

## RECOMMENDATIONS

### Security Administration

Internet access provides the users of a system great opportunities for information sharing between themselves and a world wide community. With this opportunity for global communications comes additional security concerns. Organizations must address these additional concerns when this access is provided. Often organizations use a firewall to address these concerns.

To address these concerns, NOECA has installed a PIX firewall. Although the firewall is in place, the current configuration settings allow all TCP/IP PORTS to reach the production server. The conduit in the firewall has been created to permit, a limited number of district users, the ability to connect via telnet from the production server via the internet. Although this ability has been useful to these individuals, it also exposes the NOECA production server to security attacks. These attacks could, if successful, allow for unauthorized access to NOECA's production computer resources and data, or result in the disabling of the production server.

The NOECA should alter the PIX firewall configuration to prevent internet traffic from reaching the production server. If it is determined by management that some level of access is truly needed then the firewall's configuration should be altered to permit the access required, and deny all other access.

Firewall Administration Procedures

The PIX Firewall is the primary control mechanism utilized to protect the NOECA network and the member school district systems from the risks associated with Internet access. At the request of member school district staff members, alterations to the security settings of the firewall are being made so that the user may utilize additional Internet services. The NOECA has developed and implemented a Firewall Authorization Form. This form was utilized to add or change firewall configurations throughout the year.

NOECA should ensure that proper signatures are on the Firewall Authorization Forms that were in place prior to implementation of the forms.

The comments are intended for the information and use of the management of the Northern Ohio Educational Computer Association, and are not intended to be and should not be used by anyone other than these specified parties.

**JIM PETRO**  
Auditor of State

June 8, 2001