

## COMPUTER CONTROL POLICIES

### POLICY

It is the goal of the District to ensure financial network facilities are adequately secured. In order to achieve this objective the District will:

- A. Change passwords for all financial network facilities every ninety (90) days.  
All passwords must be at least six (6) characters in length and must contain at least one letter, one number and one special character.
- B. The system administrator should be physically located outside of the business office and have no business function. The role of the systems administrator should be to change an electronic permission when an approved request is made.
- C. Approval for the change of electronic permissions must be signed by the Superintendent of Schools. The electronic permission changes will be reviewed by the Director of Finance.
- D. A backup of the District's financial data will be performed daily. Periodically, a current backup will be maintained offsite by an appropriate administrator.
- E. The District will develop a disaster recovery plan in the event of catastrophic loss of its processing capabilities.
- F. Segregation of duties in the computer system will be consistent with the segregation among duties of personnel. Electronic permissions of employees should appropriately reflect their duties.
- G. Remote access will only be permitted by the software vendor for purposes of updating the system. This access must be pre-approved by the Director of Finance or Superintendent of Schools.

H. The following reports will be sent to the Board of Education on a quarterly basis after being reviewed, approved and signed by the business official:

1. Appropriation Report (all funds)
2. Revenue Report (all funds)
3. Trial Balances (all funds)
4. Complete Transfer Report
5. Audit Trial Report for System Maintenance
6. Extra Classroom activity reports

Board of Education:

ADOPTED: January 22, 2009

REVISED: December 13, 2017