



Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

Official Audit Report – Issued April 19, 2022

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## Massachusetts College of Art and Design

For the period March 1, 2020 through June 30, 2021





Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

April 19, 2022

Dr. Mary Grant  
Massachusetts College of Art and Design  
Office of the President  
621 Huntington Avenue  
Boston, MA 02115

Dear Dr. Grant:

I am pleased to provide this performance audit of Massachusetts College of Art and Design. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, March 1, 2020 through June 30, 2021. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to Massachusetts College of Art and Design for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular stamp.

Suzanne M. Bump  
Auditor of the Commonwealth

cc: Elisa Hamilton, Chair of the Board of Trustees, Massachusetts College of Art and Design  
Carlos Santiago, Senior Deputy Commissioner, Massachusetts Department of Higher Education

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## LIST OF ABBREVIATIONS

ARP	American Rescue Plan
CARES	Coronavirus Aid, Relief, and Economic Security
COVID-19	2019 coronavirus
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act
EOTSS	Executive Office of Technology Services and Security
ESF	Education Stabilization Fund
FAFSA	Free Application for Federal Student Aid
FFIS	Federal Funds Information for States
GEER	Governor’s Emergency Education Relief
HEERF	Higher Education Emergency Relief Fund
ICP	internal control plan
IHE	institution of higher education
ISIR	institutional student information record
MassArt	Massachusetts College of Art and Design
MDHE	Massachusetts Department of Higher Education
US DOE	United States Department of Education

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## EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of Massachusetts College of Art and Design (MassArt) for the period March 1, 2020 through June 30, 2021.

In this performance audit, we reviewed financial activity from federal funds provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted by Congress on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), enacted by Congress on December 27, 2020. MassArt received grant funding under two components of the CARES Act's Education Stabilization Fund: direct funding from the United States Department of Education (US DOE), provided through the Higher Education Emergency Relief Fund (HEERF),<sup>1</sup> and funding from the Massachusetts Department of Higher Education (MDHE), allocated through the Governor's Emergency Education Relief Fund. Under the CRRSAA, MassArt received direct funding from US DOE, provided through HEERF II. The purpose of our audit was to determine whether MassArt administered CARES Act and CRRSAA funding it received in accordance with the criteria established by US DOE and MDHE. We also determined whether MassArt complied with the Office of the Comptroller of the Commonwealth's guidance by updating its internal control plan to address risks related to the 2019 coronavirus pandemic. In addition, we determined whether the MassArt Administration and Finance Department personnel who were responsible for handling CARES Act and CRRSAA funding completed cybersecurity awareness training in accordance with the Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010.

Below is a summary of our findings and recommendations, with links to each page listed.

<b>Finding 1</b> <b>Page 12</b>	MassArt does not require that all employees in its Administration and Finance Department complete cybersecurity awareness training.
<b>Recommendations</b> <b>Page 13</b>	<ol style="list-style-type: none"><li>1. MassArt should implement a policy requiring personnel to complete new-hire and annual cybersecurity awareness training.</li><li>2. MassArt should maintain a record of completion of cybersecurity awareness training for each employee.</li></ol>

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1. The HEERF consists of three separate grants related to the 2019 coronavirus pandemic emergency that were directly funded from US DOE under the CARES Act (HEERF I), CRRSAA (HEERF II), and American Rescue Plan (HEERF III).

## **OVERVIEW OF AUDITED ENTITY**

Massachusetts College of Art and Design (MassArt) is authorized by Section 5 of Chapter 15A of the Massachusetts General Laws and operates under the direction of a board of trustees, the members of which are appointed by the Governor. The president of MassArt is the administrative head of the college and reports to the board of trustees. According to its website, MassArt’s mission is to “[prepare] artists, designers, and educators from diverse backgrounds to shape communities, economies, and cultures for the common good.”

MassArt is a member of the Massachusetts public higher education system, which consists of 15 community colleges, nine state universities, and five University of Massachusetts campuses. Founded in 1873, MassArt was the first publicly supported, freestanding visual arts college in the United States. Its campus is in Boston. In fall 2020, 2,182 students were enrolled at MassArt, and as of June 30, 2021, MassArt offered 18 degree and certificate programs to students.

In fiscal year 2020, MassArt had operating revenue of \$49,650,898 and non-operating revenue (state appropriation, federal assistance, and investment income) of \$31,813,479. In fiscal year 2021, MassArt had operating revenue of \$43,040,223 and non-operating revenue of \$32,091,000.

### **Coronavirus Aid, Relief, and Economic Security Act**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted by Congress on March 27, 2020, provided \$31 billion for an Education Stabilization Fund (ESF) to prevent, prepare for, and respond to the impact of the 2019 coronavirus (COVID-19) pandemic. The ESF includes the Governor’s Emergency Education Relief (GEER) Fund, the Elementary and Secondary School Emergency Relief Fund, and grants to state educational agencies and Governors’ offices. The ESF also allocated money for the Higher Education Emergency Relief Fund (HEERF) Program.

Section 18002 of the CARES Act awarded grants to states under the GEER Fund to provide emergency assistance funding to local educational agencies, institutions of higher education (IHEs), and other education-related entities. States can use GEER funding to provide emergency support through allocations to IHEs that serve the students who have been most significantly affected by COVID-19. The Massachusetts Executive Office of Education received \$51 million of GEER funding and distributed

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approximately \$21 million of it to the Massachusetts Department of Higher Education to support state IHEs.

According to the *Frequently Asked Questions about the Governor’s Emergency Education Relief Fund (GEER Fund)* document distributed by the United States Department of Education (US DOE), IHEs may use GEER funding to provide the following:

- *Staff, infrastructure and technology to support distance education, or remote learning;*
- *Academic support for libraries, laboratories, and other academic facilities;*
- *Institutional support for activities related to personnel, payroll, security, environmental health and safety, and administrative offices;*
- *Student services that promote a student’s emotional and physical well-being outside the context of the formal instructional program; and*
- *Student financial aid, such as IHE-sponsored grants and scholarships.*

Section 18004(a)(1) of the CARES Act provided funding for the HEERF I grant based on student enrollment. It required IHEs to spend at least 50% of the funding (referred to as the student portion) to provide students with emergency financial aid grants to help cover expenses related to the “disruption of campus operations due to coronavirus” and the remaining funding (the institutional portion) to cover institutional costs associated with “significant changes to the delivery of instruction due to the coronavirus.”

The student portion was to provide funding for items related to students’ cost of attendance, such as tuition, course materials, technology, food, housing, healthcare, and childcare. To be eligible for this funding, students must have completed the Free Application for Federal Student Aid (FAFSA) and could not be enrolled in an online-only academic program on March 13, 2020, the date the President declared the national emergency due to COVID-19. According to Section E(19) of US DOE’s *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*,

*Institutions may provide emergency financial aid grants to students using checks, electronic transfer payments, debit cards, and payment apps that adhere to [US DOE’s] requirements for paying credit balances [i.e., money paid directly] to students.*

The institutional portion could be used to manage campus safety and operations (disinfecting, cleaning, and reconfiguring classrooms to promote social distancing), upgrade WiFi and technology, provide laptops to students, and train faculty members in online instruction. It could also be used to reimburse tuition and

fees paid by students and to provide additional emergency financial aid grants to students. All expenses paid using this funding must have been incurred on or after March 13, 2020.

### **Coronavirus Response and Relief Supplemental Appropriations Act**

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) was signed into law December 27, 2020 to provide approximately \$23 billion of additional funding to support IHEs affected by the COVID-19 pandemic.

Like the CARES Act, Section 314(a)(1) of the CRRSAA allocated funding to IHEs by providing both student and institutional funding. US DOE modified its guidance to allow more students to receive funding. Under the modified guidance, students were no longer required to have completed a FAFSA or to be enrolled in on-campus classes to receive emergency financial aid grants.

US DOE also modified the guidance for the institutional portion, allowing IHEs to use funding to defray expenses associated with lost revenue. This updated guidance could also be applied to any CARES Act funding that was not expended by the time an IHE received CRRSAA funding.

### **American Rescue Plan**

On March 11, 2021, the American Rescue Plan (ARP) was signed into law, providing an additional \$40 billion to the HEERF Program. The ARP required that at least half of each institution's award be used to make emergency financial aid grants to students and the remainder for institutional purposes.

US DOE's guidance document for ARP funding, *Higher Education Emergency Relief Fund III Frequently Asked Questions*, defined funding used for institutional purposes as follows:

*[Funding used to] (a) implement evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines; and (b) conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances.*

Below is a summary of MassArt's financial activity related to federal COVID-19 funding during the audit period.



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<b>Grant Type</b>	<b>Award</b>	<b>Disbursements</b>
CARES 18004(a)(1) Student	\$ 755,133	\$ 558,000
CARES 18004(a)(1) Institutional	755,132	755,132
CARES 18004(a)(2) Title III	0	0
GEER Student	0	0
GEER Institutional	99,400	99,400
CRRSAA 314(a)(1) Student	755,133	517,200
CRRSAA 314(a)(1) Institutional	1,677,331	962,695
CRRSAA 314(A)(2)	0	0
ARP 2003(a)(1) Student	2,152,866	0
ARP 2003(a)(1) Institutional	2,152,866	0
<b>Total</b>	<b><u>\$ 8,347,861</u></b>	<b><u>\$2,892,427</u></b>

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## AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of Massachusetts College of Art and Design (MassArt) for the period March 1, 2020 through June 30, 2021.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did MassArt administer the student portion of funding under Section 18004(a)(1) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act in accordance with Sections C, D, and E of the United States Department of Education's (US DOE's) <i>Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document</i> ?	Yes
2. Did MassArt administer the institutional portion of CARES 18004(a)(1) funding in accordance with Section F of US DOE's <i>Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document</i> ?	Yes
3. Did MassArt administer the student portion of funding under Section 314(a)(1) of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) in accordance with US DOE's <i>Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs ([Catalog of Federal Domestic Assistance, or CFDA] 84.425E and 84.425F) Frequently Asked Questions</i> ?	Yes
4. Did MassArt administer the institutional portion of funding under Section 314(a)(1) of the CRRSAA in accordance with US DOE's <i>Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs (CFDA 84.425E and 84.425F) Frequently Asked Questions</i> ?	Yes

Objective	Conclusion
5. Did MassArt administer Governor’s Emergency Education Relief (GEER) funding in accordance with US DOE’s <i>Frequently Asked Questions about the Governor’s Emergency Education Relief Fund (GEER Fund)</i> and/or “Attachment A—Terms of Performance and Justifications” within the Massachusetts Department of Higher Education’s (MDHE’s) interdepartmental service agreement?	Yes
6. Did MassArt update its internal control plan (ICP) to address the 2019 coronavirus (COVID-19) pandemic in accordance with the Office of the Comptroller of the Commonwealth’s “COVID-19 Pandemic Response Internal Controls Guidance,” dated September 30, 2020?	Yes
7. Did MassArt employees handling COVID-19 funding in MassArt’s Administration and Finance Department complete required cybersecurity awareness training in accordance with Sections 6.2.3 and 6.2.4 of the Executive Office of Technology Services and Security’s (EOTSS’s) Information Security Risk Management Standard IS.010?	No; see <b>Finding 1</b>

To achieve our objectives, we gained an understanding of the internal controls related to the objectives by reviewing applicable policies and interviewing MassArt officials. We evaluated the design and implementation of controls over MassArt’s process for disbursing student- and institutional-portion funding and tested the operating effectiveness of these controls.

- To determine whether MassArt had properly set up the account for the CARES 18004(a)(1) student-portion funding, we obtained screenshots of the funding authorization in the Federal Funds Information for States (FFIS) federal grant system and the allocation of funding in the Colleague<sup>2</sup> trial balance. We compared these totals to the total in the grant account that had been set up. In addition, we verified that the CARES Act student-portion total matched the amount in the federal grant award notification letter from US DOE to the vice president of MassArt’s Administration and Finance Department. After the review, we determined that MassArt had appropriately received and recorded the CARES 18004(a)(1) student-portion funding.
- To determine whether MassArt had expended CARES 18004(a)(1) student-portion funding in accordance with US DOE’s *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*, we selected a statistical, random sample, with a 95% confidence level, 0% error rate, and 7.5% tolerable error rate, of 40 student payments, totaling \$16,000, from a population of 1,411 that totaled \$564,400. To determine whether MassArt had expended CARES 18004(a)(1) student-portion funding in accordance with US DOE’s *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*, we reviewed each student’s institutional student information record (ISIR) to verify that the student had completed a Free Application for Federal Student Aid (FAFSA) or that the student had not filed a FAFSA but was eligible to do so. In addition, we verified that payments to students were

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2. Colleague is the database system for MassArt’s administrative activities, accounting, and student files.

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made by checks, which were an approved payment method, and examined student transcripts to verify that the students were not enrolled in an online-only program on March 13, 2020.

- To determine whether MassArt had properly set up the account for the CARES 18004(a)(1) institutional-portion funding, we obtained screenshots of the funding authorization in FFIS and the allocation of funding in the Colleague trial balance. We compared these totals to the total in the grant account that was set up. In addition, we verified that the CARES Act institutional-portion total matched the amount in the federal grant award notification letter from US DOE to the vice president of MassArt's Administration and Finance Department. After the review, we determined that MassArt had appropriately received and recorded the CARES 18004(a)(1) institutional-portion funding.
- To determine whether MassArt had expended CARES 18004(a)(1) institutional-portion funding in accordance with US DOE's *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*, we selected a random, nonstatistical sample of 28 expense transactions, totaling \$129,964, from a population of 223 that totaled \$755,132. We reviewed whether expenses were related to significant changes in the delivery of instruction due to the COVID-19 pandemic—for example, whether approved expenses were related to remote learning; whether an appropriate staff member (the vice president or assistant vice president of the Administration and Finance Department) approved the expenses; and whether the expenses were allowable under the requirements of HEERF I funding. In addition, we compared the vendor names, amounts, and descriptions to vouchers, invoices, purchase orders, check registers, payroll information, receipts, credit card statements, and accounts payable cover sheets to verify that the expenses were properly supported.
- To determine whether MassArt had properly set up the account for the CRRSAA 314(a)(1) student-portion funding, we obtained screenshots of the funding authorization in FFIS and the allocation of funding in the Colleague trial balance. We compared the CRRSAA student-portion total to the total in the grant account that was set up. In addition, we verified that the CRRSAA student-portion total matched the amount in the federal grant award notification letter from US DOE to the vice president of MassArt's Administration and Finance Department. After the review, we determined that MassArt had appropriately received and recorded the CRRSAA 314(a)(1) student-portion funding.
- To determine whether MassArt had expended CRRSAA 314(a)(1) student-portion funding in accordance with US DOE's *Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs (CFDA 84.425E and 84.425F) Frequently Asked Questions*, we selected a statistical, random sample, with a 95% confidence level, 0% error rate, and 7.5% tolerable error rate, of 40 student payments, totaling \$16,000, from a population of 1,295 that totaled \$518,000. In accordance with US DOE guidance, MassArt administrative personnel had established a methodology to determine student need-based eligibility. Personnel determined whether students were registered for at least one credit for the spring 2021 term and met federal aid requirements based on their completed 2020–2021 FAFSAs. If they did not complete FAFSAs, personnel determined whether the students would have met federal aid requirements. We reviewed the methodology to determine whether MassArt applied the right criteria to ensure that the appropriate students received aid.

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- To determine whether students met MassArt’s student-need eligibility requirements, we reviewed their ISIRs to verify that they had completed FAFSAs and been determined to have met financial need requirements or (if they did not file FAFSAs) that they were eligible for federal aid. We reviewed whether the payment method was approved by US DOE, and we reviewed the students’ transcripts to verify that each student was enrolled in a class earning at least one credit.
  - To determine whether MassArt had properly set up the account for the CRRSAA Section 314(a)(1) institutional-portion funding, we obtained screenshots of the funding authorization in FFIS and the allocation of funding in the Colleague trial balance. We compared the CRRSAA institutional-portion total to the total in the grant account that was set up. In addition, we verified that the total matched the amount in the federal grant award notification letter from US DOE to the vice president of MassArt’s Administration and Finance Department. After the review, we determined that MassArt had appropriately received and recorded the CRRSAA Section 314(a)(1) institutional-portion funding.
  - To determine whether MassArt had expended CRRSAA Section 314(a)(1) institutional-portion funding in accordance with US DOE’s Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs (CFDA 84.425E and 84.425F) Frequently Asked Questions, we selected a random, nonstatistical sample of 33 expense transactions, totaling \$508,991, from a population of 480 that totaled \$962,695. We reviewed the selected expense transactions to determine whether each of the expenses was related to significant changes in the delivery of instruction due to the COVID-19 pandemic, whether an appropriate staff member (the vice president or assistant vice president of the Administration and Finance Department) approved the expenses, and whether the expenses were allowable under HEERF II funding requirements. In addition, we reviewed vendor names, amounts, and descriptions on invoices, payment vouchers, purchase orders, receipts, and payroll documents to verify that the expenses were properly supported.
  - To determine whether MassArt had properly set up the accounts for the institutional GEER funding, we compared the total received according to the MDHE interdepartmental service agreement to the Colleague trial balance. After the review, we determined that MassArt had appropriately received and recorded the institutional GEER funding.
  - To determine whether MassArt had expended the institutional portion of GEER funding in accordance with US DOE’s *Frequently Asked Questions about the Governor’s Emergency Education Relief Fund (GEER Fund)* and “Attachment A—Terms of Performance and Justifications” within the MDHE interdepartmental service agreement, we selected a random, nonstatistical sample of 4 transactions, totaling \$79,746, from a population of 17 that totaled \$99,400. We reviewed whether expenses were related to campus safety and remote learning, whether an appropriate staff member (the vice president or assistant vice president of the Administration and Finance Department) approved the expenses, and whether expenses were allowable under guidance issued by US DOE and/or “Attachment A—Terms of Performance and Justifications” within the MDHE interdepartmental service agreement. In addition, we reviewed vendor names, amounts, and descriptions on payment vouchers, invoices, purchase orders, check registers, receipts, credit card statements, accounts payable cover sheets, and payroll information to verify that the expenses were properly supported and were incurred during the funding period (March 1, 2020 through December 31, 2020).

- To determine whether MassArt complied with the Office of the Comptroller of the Commonwealth’s “COVID-19 Pandemic Response Internal Controls Guidance,” which was released September 30, 2020 for all state agencies, we requested the fiscal year 2020 and fiscal year 2021 ICPs from MassArt. MassArt did not have an updated fiscal year 2020 ICP to review. However, we reviewed the fiscal year 2021 ICP for compliance with the guidance, including whether COVID-19’s impact on internal controls was addressed.
- To determine whether MassArt conducted required annual cybersecurity awareness training for its employees in accordance with EOTSS requirements, we requested a list of cybersecurity awareness training provided as well as any evidence (such as attendance lists and certifications) of cybersecurity awareness training attendance by Administration and Finance Department personnel who handled COVID-19 funding.

We used a combination of nonstatistical and statistical sampling methods for our audit objectives and did not project the results from the samples to the populations.

## Data Reliability

Colleague is designed to link various integrated modules, including modules for registration, student billing, and financial aid, to MassArt’s financial system. At MassArt, Ellucian is the managed service provider<sup>3</sup> for Colleague. To gain an understanding of Colleague and its controls, we interviewed knowledgeable personnel who were responsible for oversight of the system and its data. We randomly selected 40 students who received HEERF I grants and 40 who received HEERF II grants. We checked the students’ names and the semesters for which they filed FAFSAs in the Colleague lists of student-portion funding disbursements and compared them to the ISIR documentation received from US DOE for accuracy. We assessed the completeness of the data by reconciling the disbursement lists for CARES Act and CRRSAA student and institutional funding for the audit period to the total federal funding received according to the general ledger, trial balances, and fiscal year 2021 audited financial statements.

We randomly selected 20 institutional expenditures of HEERF I funding from the Colleague general ledger report and traced them to invoices and vouchers to ensure that the dates, amounts, and vendor names matched. We randomly selected 40 institutional expenditures of HEERF II funding from the Colleague general ledger report and traced those to the associated invoices and vouchers to ensure that the dates, amounts, and vendor names matched. We randomly selected five GEER Fund expenditures and traced them from the Colleague general ledger report to matching invoices and vouchers to ensure that the

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3. As a managed service provider, Ellucian provides information technology services for Colleague, such as cloud services, which include remote database administration, application management, and backup and disaster recovery services.

dates, amounts, and vendor names matched. To assess the reliability of the system's controls, we relied on Ellucian's System and Organization Controls 1 and 2 reports<sup>4</sup> and bridge letter<sup>5</sup> and confirmed the completion of testing, with no issues found, for the following general information technology controls: access controls, configuration management, contingency planning, and segregation of duties.

As a result of our data reliability procedures, we found that the data on the Colleague lists were sufficiently reliable for the purpose of our audit objectives.

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4. These reports review the effectiveness of internal controls over a service organization's information systems and are conducted by independent certified public accountants or accounting firms.

5. A bridge letter is made available by a service organization (such as Ellucian) to inform stakeholders (such as MassArt) that system controls have not undergone significant changes or had issues since the last System and Organization Controls report.

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## DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

### 1. Massachusetts College of Art and Design does not require that all employees in its Administration and Finance Department complete cybersecurity awareness training.

Massachusetts College of Art and Design (MassArt) does not require new employees in its Administration and Finance Department to take cybersecurity awareness training as part of new hire orientation, nor does it require employees in the department to take training annually thereafter. MassArt did not require annual cybersecurity awareness training of the 13 employees in the department who were responsible for processing funding from the Higher Education Emergency Relief Fund. Although MassArt does provide voluntary cybersecurity awareness training, the college does not maintain employee training attendance records.

Without educating all system users on their responsibility of protecting the security of information assets, MassArt is exposed to a higher risk of cybersecurity attacks and financial and/or reputation losses.

#### Authoritative Guidance

According to the Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010, effective October 15, 2018,

*6.2.3 New Hire Security Awareness Training: All new personnel must complete an Initial Security Awareness Training course. This course shall be conducted via web-based learning or in class training and shall be included in the new hire orientation checklist. The New Hire Security Awareness course must be completed within 30 days of new hire orientation.*

*6.2.4 Annual Security Awareness Training: All personnel will be required to complete Annual Security Awareness Training. Once implemented, automatic email reminders will be sent to **personnel** 12 months after course completion, alerting **personnel** to annual refresher training completion deadlines.*

#### Reason for Noncompliance

MassArt does not have policies requiring cybersecurity awareness training for new and current employees. According to the assistant vice president of technology / chief information officer, MassArt has had challenges, including delays resulting from the 2019 coronavirus pandemic, in implementing cybersecurity policies.



## Recommendations

1. MassArt should implement a policy requiring personnel to complete new-hire and annual cybersecurity awareness training.
2. MassArt should maintain a record of completion of cybersecurity awareness training for each employee.

## Auditee's Response

*The college acknowledges that during the time period of the audit cybersecurity training was not required of staff. . . .*

*MassArt has implemented a mandatory annual cybersecurity awareness training program for all current and new employees using the KnowBE4 platform, and now records and tracks completion rates. Users are sent regular email reminders from the KnowBE4 system to complete the training.*

*MassArt has also verified that the thirteen employees in Administration and Finance mentioned in the audit have completed their annual cybersecurity training.*

*We appreciate the guidance provided to the college and its Finance and [information technology] teams during the period of the audit and remain committed to adhering to the best practices possible in all of the college's operations.*

## Auditor's Reply

Based on its response, MassArt has taken measures to address our concerns on this matter.