

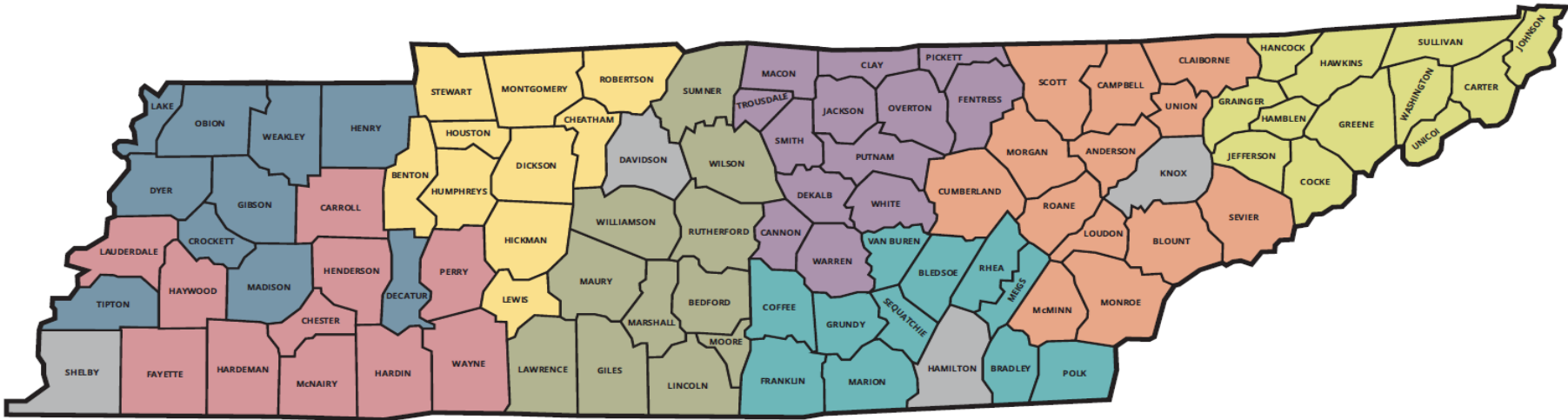
# IS AUDIT MATTERS

## 2022 Fall Court Clerks Conference

**Penny Austin**  
**Local Government Audit**



# IS AUDIT FIELD STAFF



# REQUIRED FILINGS

## TCA 47-10-119

- Uniform Electronic Transaction Act (UETA)
- Requires all local governments who implement an electronic business system to file statements with the Comptroller's Office

## TCA 4-30-103

- Local Government Technology Act
- Requires all local governments who implement a new technology platform to file a statement with the Comptroller's Office

# REQUIRED FILINGS

## TCA 10-7-123

- Remote Access Statement/Guidelines
- Requires all local governments who provide remote access to records to file statement with the Comptroller's Office
- Access must be inquiry-only
- Governments can charge a fee sufficient to recover the cost of providing the service.
- Access must be offered to everyone equally.



# CYBERSECURITY



# WHAT DO THEY HAVE IN COMMON?

- 🌟 City of Knoxville
- 🌟 Knoxville Police & Fire Department
- 🌟 Lawrence County Sheriff's Office
- 🌟 Coffee County Sheriff's Office
- 🌟 Spring Hill City & 911
- 🌟 Henry County 911
- 🌟 Murfreesboro Police & Fire Department
- 🌟 Montgomery County Government
- 🌟 City of Collierville
- 🌟 Sevier County
- 🌟 City of Springfield
- 🌟 Anderson County
- 🌟 Pellissippi State Community College
- 🌟 Maury County Public School District
- 🌟 Jefferson County Schools

# How people think they get hacked





Work Date  
Poster based in the United Kingdom · Mar 2 · 🌐




What was the first job you ever had?

4.7K · 41.7K Comments · 644 Shares

Like Comment Share

Cinderella · Follow  
May 30, 2017 · 🌐

See which character is the ✨ perfect fit ✨ for you:



OHMY.DISNEY.COM  
Quiz: Select Your Birth Date and We'll Tell You Which Disney Character You Are

2.3K · 78 comments · 64 shares

Like Comment Share

Quantum Intuition · Join  
The Intuitive Angel RadioShow · Feb 28 · 🌐

I do!! Mrs Hauser! She was mean!!!



I bet nobody remembers their 5th grade teacher!!! 🤔

39.8K · 278K Comments · 3.9K Shares

# How they really get hacked

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**From:** Margaret Granderson [<mailto:Margaret.Granderson@tn.gov>]

**Sent:** Tuesday, September 13, 2016 10:38 AM

**Subject:** Outlook Web

Please this message is important, we are expanding and upgrading all Staff/Employee Outlook Mailbox immediately. Please [CLICK HERE](#) and fill the form completely so we can upgrade and validate your mailbox. This message is from System Administrator.

# SECURITY AWARENESS TRAINING

Educate users  
about cyber threats

- Social Engineering
- Phishing Attacks
- Ransomware
- Malicious Websites



# TNCOT.CC/CYBERAWARE



**Local Government  
Audit**

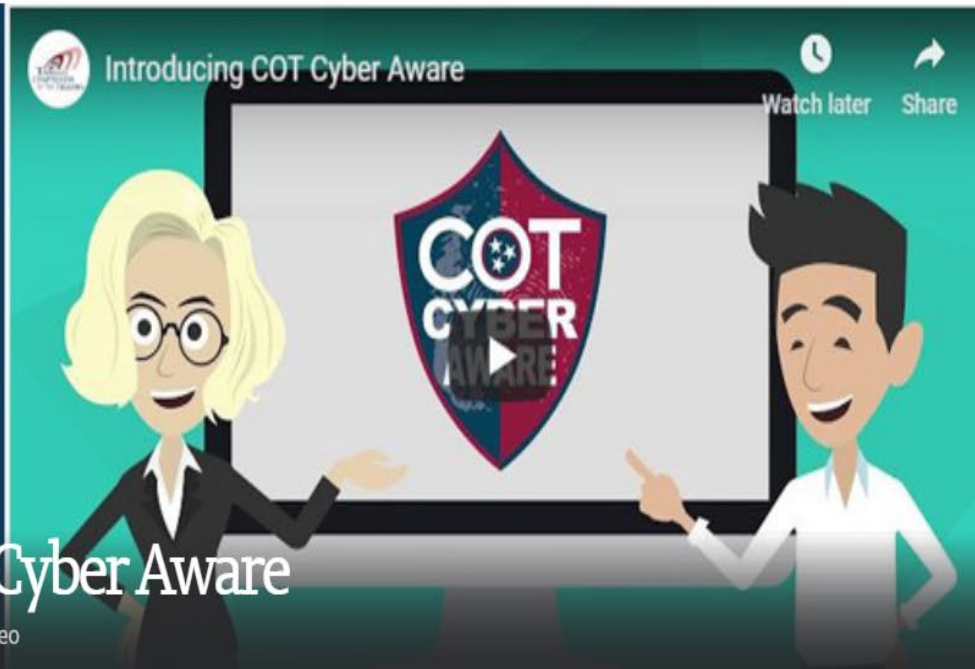
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## COT Cyber Aware



### Welcome to Cyber Aware

[Click here to play Introduction video](#)

# OPERATING SYSTEM SECURITY

## Windows Updates

- Operating system updates should be installed when made available.

## Guest Account

- Local user account without a password
- Disable or Rename



# ANTIVIRUS





# FIREWALL CONFIGURATION



# PROPER BACK-UP PROCEDURES

- ❁ **§10-7-121(c), TCA:**
  - **Daily backups**
  - **Off-site rotation once a week**
- ❁ **Test backups once a year.**
- ❁ **Ensure backups are configured so that they are not vulnerable to attack.**



# DATA INVENTORY





# INSURANCE



# CYBERSECURITY POSTURE

- ④ Properly patching operating systems, software, and databases
- ④ Properly updating virus definitions
- ④ Properly configuring firewalls
- ④ Wireless network configurations
- ④ Backup information is not susceptible to attack
- ④ Compile a data inventory
- ④ Ensure insurance policies provides coverage for cyberattacks





# CYBER RESPONSE PLANNING

- 🌟 Immediate Steps to Take Regarding Equipment
- 🌟 Contact Vendor/IT Personnel
- 🌟 Determine Data Affected
- 🌟 Contact Law Enforcement if Applicable
- 🌟 Contact Business Partners (Insurance Company, Banks, etc.)
- 🌟 Assess Applicability of TCA 47-18-2107
- 🌟 Activate Disaster Recovery Plan



# NEWSLETTER

<https://www.tn.gov/cybersecurity/local-government-cybersecurity.html>

The screenshot shows the Tennessee State Government website. The header includes the TN logo and the text "Tennessee State Government". A search bar is present with the placeholder text "Search All Tennessee Government". A navigation menu contains links for "State Government Cybersecurity", "TN Citizens Cybersecurity", "Local Government Cybersecurity", and "Active Vulnerabilities & Cyber News".

The main content area is titled "Local Government Cybersecurity". It features a sidebar with a "Cybersecurity" menu containing links to "State Government Cybersecurity", "TN Cybersecurity Advisory Council", "TN Citizens Cybersecurity", "Local Government Cybersecurity" (with sub-links for "Helpful Tools & Resources" and "Cybersecurity Event Calendar"), and "Active Vulnerabilities & Cyber News".

The main text explains that the TN Cybersecurity Advisory Council recognizes that many local governments may lack the funding or resources necessary for implementing effective cybersecurity controls. In order to address these needs, the Comptroller's Division of Local Government Audit created [COT Cyber Aware](#) to help local government officials protect their computer systems and educate their staff about potential cybersecurity threats.

Below this text is a link to [StopRansomware.gov](#), described as a new official website of the US Government that includes information about critical steps to respond to and recover from a cyberattack. It mentions services like Ransomware Guide, Cyber Hygiene, vulnerability scanning, web application scanning, penetration testing, and phishing assessments.

Two images are displayed: a shield-shaped logo for "COT CYBER AWARE" and a blue graphic with a padlock and the text "AVOID BEING HIT BY RANSOMWARE" and a "LEARN MORE" link.

At the bottom, a partial sentence reads: "The TN CyberHub's goal is to increase security awareness, establish a trusted communication platform, and"

# IS BEST PRACTICES



## INFORMATION SYSTEM BEST PRACTICES FOR LOCAL GOVERNMENTS

★  
DIVISION OF LOCAL GOVERNMENT AUDIT

JASON E. MUMPOWER  
*Comptroller of the Treasury*

★  
OCTOBER 2020



# AUDIT LOGS

## TnCIS

- Voided Transactions Report
- Out of Court Payment Report
- Delete Log Report

## ICON

- Audit Report (Voided Transactions)
- Audit Report (Modified Transactions)
- Audit Report (Deleted Cases)
- Deleted Receipts Report

# AUDIT LOGS

## GSA Court Pro

- Voided Receipt Report
- Judgement Direct Report
- Force Balance Report

## CourtView

- Receipt Listing Report (Voids/Reversals)

## Quest

- Transaction Journal (All) – include voids



# APPLICATION SECURITY

- ❖ **Username**s should be unique to the user.
- ❖ **Password**s should remain confidential and should be changed every 90 days.
- ❖ **Username**s and **password**s should not be written down.
- ❖ **Username**s should be removed as soon as an employee separates from service.




Recycle Bin

password: P@ssw0rd123  
bank account: 12122121222123



**SORRY, YOUR PASSWORD MUST CONTAIN**

A man in a blue shirt is shown in a state of extreme frustration, covering his face with his hands. He is looking towards a computer screen on the left. The background is a simple office or home setting with a white wall and a dark object, possibly a chair or desk, visible.

**A LOWERCASE LETTER, AN UPPERCASE  
LETTER, AN ODD NUMBER, AN EVEN NUMBER,  
A HIEROGLYPH, AND A PORTION OF YOUR SOUL**

# PASSWORD COMPLEXITY

- ❖ Avoid using widely known information
- ❖ The longer, the better
- ❖ Create a passphrase which consists of multiple words and is at least 14 characters long

# *Multi-Factor Authentication*



**Password**

**Verification**

**Access**

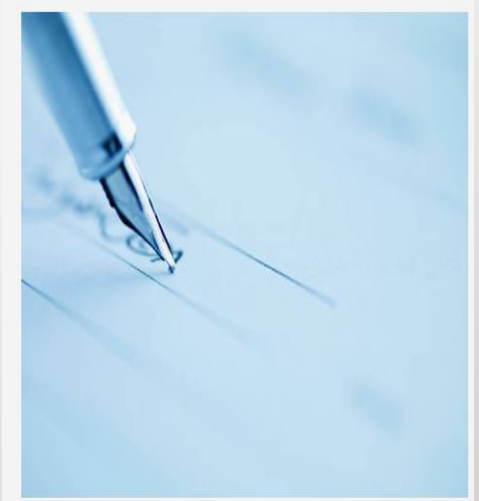


# WRITTEN POLICIES AND PROCEDURES

- ⊙ Operating system and application security
- ⊙ Start-up/shut down procedures
- ⊙ Backup procedures
- ⊙ Daily, monthly, and year-end procedures
- ⊙ Output distribution list
- ⊙ Hardware disposal policy
- ⊙ Virus prevention policy

# ACCEPTABLE USE AGREEMENTS

- ④ Address password confidentiality
- ④ Address remote work policies
- ④ Signed by all employees



# QUESTIONS???

**Penny Austin**

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**615-401-7838**

**[tncot.cc/cyberaware](http://tncot.cc/cyberaware)**

