



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

*Making government work better*

Official Audit Report – Issued June 14, 2021

---

## Bridgewater State University

For the period March 1, 2020 through March 31, 2021





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

*Making government work better*

June 14, 2021

Frederick W. Clark Jr., Esq., President  
Bridgewater State University  
Office of the President  
131 Summer Street  
Bridgewater, MA 02325

Dear President Clark:

I am pleased to provide this performance audit of Bridgewater State University. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, March 1, 2020 through March 31, 2021. My audit staff discussed the contents of this report with management of the university, whose comments are reflected in this report.

I would also like to express my appreciation to Bridgewater State University 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 horizontal line.

Suzanne M. Bump  
Auditor of the Commonwealth

cc: Eugene J. Durgin Jr., Chair of the Board of Trustees of Bridgewater State University  
Carlos Santiago, Commissioner of the Massachusetts Department of Higher Education

---

## TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>OVERVIEW OF AUDITED ENTITY .....</b>	<b>2</b>
<b>AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY .....</b>	<b>6</b>
<b>DETAILED AUDIT FINDINGS WITH AUDITEE’S RESPONSE.....</b>	<b>13</b>
<b>1. Bridgewater State University did not ensure that all employees completed required cybersecurity awareness training. ....</b>	<b>13</b>

---

## LIST OF ABBREVIATIONS

ARP	American Rescue Plan
BSU	Bridgewater State University
CARES	Coronavirus Aid, Relief, and Economic Security
CFDA	Catalog of Federal Domestic Assistance
COVID-19	2019 coronavirus
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act
CTR	Office of the Comptroller of the Commonwealth
EOTSS	Executive Office of Technology Services and Security
ESF	Education Stabilization Fund
FAFSA	Free Application for Federal Student Aid
GEER	Governor’s Emergency Education Relief
HEERF	Higher Education Emergency Relief Fund
HR/CMS	Human Resources Compensation Management System
ICP	internal control plan
ICQ	Internal Control Questionnaire
IHE	institution of higher education
ISA	interdepartmental service agreement
MDHE	Massachusetts Department of Higher Education
US DOE	United States Department of Education

---

## 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 Bridgewater State University (BSU) for the period March 1, 2020 through March 31, 2021.

In this performance audit, we reviewed BSU's use of funding from the Education Stabilization Fund (ESF) received through 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. BSU received grant funding under two components of the ESF: 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. The purpose of our audit was to determine whether BSU administered the federal assistance it received in accordance with the criteria established by US DOE and MDHE. We also determined whether BSU 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 BSU's personnel completed cybersecurity awareness training in accordance with Sections 6.2.3 and 6.2.4 of the state 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 13</b>	BSU did not ensure that all employees completed required cybersecurity awareness training.
<b>Recommendations</b> <b>Page 13</b>	<ol style="list-style-type: none"><li>1. BSU should document and implement policies and procedures that require all employees to complete initial and annual cybersecurity awareness training. The policies and procedures should include internal controls to monitor and document completion of the training.</li><li>2. BSU officials should negotiate with union officials to establish initial and annual cybersecurity awareness training requirements for all employees who are union members.</li></ol>

---

1. 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 Act (HEERF III).

---

## OVERVIEW OF AUDITED ENTITY

Bridgewater State University (BSU) 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 BSU is the administrative head of the college and reports to the board of trustees. According to its website,

*Bridgewater State University is an inclusive community dedicated to the lifelong success of all students, focused on the continuous improvement of its people, and responsible for leading innovation that benefits Southeastern Massachusetts, the commonwealth, and the world.*

BSU 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 1840, BSU comprises six academic colleges, offering courses of study in the arts, the sciences, and education, in which students may work toward bachelor's and master's degrees. BSU also has an athletics program that includes men's and women's sports teams. As of fall 2020, 10,651 students were enrolled at BSU, which offered 36 undergraduate programs and 80 graduate programs.

In fiscal year 2020, BSU had operating revenue of \$133,261,816 and non-operating revenue (state appropriation, federal assistance, and investment income) of \$72,578,286. In fiscal year 2021, BSU had operating revenue of \$123,872,985 and non-operating revenue of \$93,022,190.

### **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

---

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 a 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 COVID-19.

Like the CARES Act, Section 314(a)(1) of the CRRSAA allocated funding to IHEs by providing both student and institutional funding through HEERF II grants. 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 Act

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

US DOE’s guidance document for ARP Act funding, *Higher Education Emergency Relief Fund III Frequently Asked Questions*, defines 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 BSU’s financial activity related to federal COVID-19 funding during the audit period.

Grant Type	Award	Disbursements
CARES 18004(a)(1) Student	\$ 4,416,831	\$ 4,257,130
CARES 18004(a)(1) Institutional	4,416,831	4,416,831
CARES 18004(a)(2) Strengthening Institutions Program*	438,097	438,097



---

<b>Grant Type</b>	<b>Award</b>	<b>Disbursements</b>
GEER	631,575	631,575
CRRSAA 314(a)(1) Student	4,416,831	1,661,883
CRRSAA 314(a)(1) Institutional	9,957,617	0
CRRSAA 314(a)(2) Strengthening Institutions Program*	613,515	613,515
Total	<u>\$ 24,891,297</u>	<u>\$ 12,019,031</u>

\* These programs provided supplemental awards through HEERF I and HEERF II that followed the same requirements as the institutional-portion awards of Section 18004(a)(1) of the CARES Act and Section 314(a)(1) of the CRRSAA.

## 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 Bridgewater State University (BSU) for the period March 1, 2020 through March 31, 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 BSU administer the student portion of funding under Section 18004(a)(1) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act in accordance with Question 13 of Section C; Question 18 of Section D; and Questions 19, 20, 23, 25, and 26 of Section E within the United States Department of Education’s (US DOE’s) <i>Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document</i> ?	<b>Yes</b>
2. Did BSU administer the institutional portion of funding under Sections 18004(a)(1) and 18004(a)(2) of the CARES Act in accordance with Questions 30, 31, 33, 41, and 44 of Section F within US DOE’s <i>Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document</i> ?	<b>Yes</b>
3. Did BSU administer the student portion of funding under Section 314(a)(1) of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) in accordance with Questions 7, 8, 11, 15, 24, and 27 within 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> ?	<b>Yes</b>
4. Did BSU administer the institutional portion of funding under Sections 314(a)(1) and 314(a)(2) of the CRRSAA in accordance with Questions 10, 15, 18, 19, and 24 within 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> ?	<b>Yes</b>

Objective	Conclusion
5. Did BSU administer Governor’s Emergency Education Relief (GEER) funding in accordance with Questions A16, A17, and A18 of 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 its interdepartmental service agreement (ISA) with the Massachusetts Department of Higher Education (MDHE)?	Yes
6. Did BSU adhere to 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 with regard to cybersecurity awareness training?	No; see Finding 1
7. Did BSU 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 (CTR’s) “COVID-19 Pandemic Response Internal Controls Guidance,” dated September 30, 2020?	Yes

To achieve our objectives, we gained an understanding of BSU’s internal control environment related to our objectives by reviewing applicable BSU policies and procedures, as well as conducting inquiries with BSU management. We evaluated the design and implementation of controls over BSU’s Education Stabilization Fund grant administration and its ICP.

We determined whether BSU administered the student portion of funding under Section 18004(a)(1) of the CARES Act in accordance with Question 13 of Section C; Question 18 of Section D; and Questions 19, 20, 23, 25, and 26 of Section E of US DOE’s *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*. We also determined whether BSU administered the student portion of funding under Section 314(a)(1) of the CRRSAA in accordance with Questions 7, 8, 11, 15, 24, and 27 of 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*. To do this, we identified a total population of 2,365 students who received emergency financial aid grants, totaling \$5,919,013, from BSU during our audit period. They received the grants in the form of refunds. From the population of 2,365 students, we selected a statistical, random sample of 40, with a 95% confidence level, a 0% expected error rate, and a 7.5% tolerable error rate. The total amount of the emergency financial aid grants associated with our sample was \$126,220. For each of the students in our sample, we determined the following:

- whether the student filed a Free Application for Federal Student Aid (FAFSA) or, if no FAFSA was completed, whether the student (1) was a citizen; (2) had a valid Social Security number; (3) had

---

registered with the United States Selective Service; and (4) had a high school diploma, a general educational development transcript, or proof of completion of high school in an approved homeschool setting

- whether the student had requested funding for expenses resulting from COVID-19-related disruption of campus operations
- how the emergency financial aid grant was made to the student (by check, electronic transfer, debit card, or payment software)
- that the student was not enrolled exclusively in online courses as of March 13, 2020
- that BSU had not reimbursed itself for providing the student with an emergency financial aid grant based on room and board, tuition, or other activity fees
- that the student was not a student worker at a campus job
- that BSU did not pay the student's outstanding or overdue student bills
- whether BSU provided the same amount of emergency financial aid to the student with CRRSAA funding that it was required to provide with CARES Act funding
- whether BSU gave priority to the student if the student had exceptional need
- whether the emergency financial aid grant was given on a condition of future enrollment or used to satisfy a student account balance
- whether the emergency financial aid grant was requested for student support activities, to the extent that those activities addressed needs related to COVID-19
- whether the emergency financial aid grant made under the CRRSAA also followed CARES Act guidelines
- whether the emergency financial aid grant was awarded to the student no later than one year after March 11, 2021
- whether the emergency financial aid grant was used to satisfy student account charges posted before December 27, 2020.

We determined whether BSU administered the institutional portion of funding under Sections 18004(a)(1) and 18004(a)(2) of the CARES Act in accordance with Questions 30, 31, 33, 41, and 44 within Section F of US DOE's *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*. We also determined whether BSU administered the institutional portion of funding under Sections 314(a)(1) and 314(a)(2) of the CRRSAA in accordance with Questions 10, 15, 18, 19, and 24 within 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*. To do this, we identified a total

---

population of 6,970 students who received emergency financial aid grants, totaling \$9,328,555, from BSU during our audit period. They received the grants in the form of refunds or adjustments to their account balances. From the population of 6,970 students, we selected a statistical, random sample of 40, with a 95% confidence level, a 0% expected error rate, and a 7.5% tolerable error rate. The total amount of the emergency financial aid grants associated with our sample was \$47,004. For each of the students in our sample, we determined the following:

- whether the student's emergency financial aid grant was a refund to the student or a financial adjustment to the student's account balance
- whether the student's emergency financial aid grant was the result of disruptions to campus operations due to COVID-19
- whether the student's emergency financial aid grant was made on or after March 27, 2020
- whether the student's emergency financial aid grant was used for boarding, tuition, or other fees as a result of changes due to COVID-19
- that the student's emergency financial aid grant was not used to pay for employees working in dining halls or dormitories
- that the student's emergency financial aid grant was not used to cover losses of revenue
- that the student's emergency financial aid grant was not the result of indirect costs being incurred
- that the student's emergency financial aid grant was only charged to the institutional portion of the CARES Act or CRRSAA grants
- that the student's emergency financial aid grant could be reconciled to BSU's Student Transfer Summary Report
- that the student's emergency financial aid grant was made no later than one year after March 11, 2021.

To determine whether BSU administered GEER funding in accordance with Questions A16, A17, and A18 of US DOE's *Frequently Asked Questions about the Governor's Emergency Education Relief Fund (GEER Fund)* and/or "Attachment A—Terms of Performance and Justifications" within BSU's ISA with MDHE, we obtained a population of all 45 custodians, who were paid a total of \$165,910 through GEER funding for working during four pay periods when BSU was closed during the COVID-19 pandemic. We selected a nonstatistical, random sample of 15 of the 45 custodians. The total amount paid to the custodians in our sample was \$55,234. We obtained all relevant timesheets and payroll registers for the custodians in our sample and determined the following:

- 
- whether payroll expenses were accurately entered in BSU's Higher Education COVID-19 Response Grant Program Expenditure Report
  - whether timesheets showing hours worked matched the related payroll registers
  - whether the payroll expenses complied with BSU's ISA with MDHE
  - whether the payroll expenses were related to institutional support for activities related to personnel, payroll, security, environmental health, or safety
  - whether the custodians were paid using GEER funding during the audit period.

We also obtained all six paid invoices (totaling \$465,665) for COVID-19 molecular testing fees. We determined the following:

- whether the invoice dates were during our audit period
- whether the invoices had adequate descriptions of services rendered
- whether the expenditures identified on the invoices were accurately entered in the Higher Education COVID-19 Response Grant Program Expenditure Report
- whether the expenditures on the invoices complied with BSU's ISA with MDHE
- whether the expenditures on the invoices were related to institutional support for activities related to personnel, payroll, security, environmental health, or safety
- whether the invoices were paid using GEER funding during the audit period.

To determine whether BSU adhered to Sections 6.2.3 and 6.2.4 of EOTSS's Information Security Risk Management Standard IS.010 with regard to cybersecurity awareness training, we asked members of BSU management who were responsible for such training whether BSU had ensured that all employees received initial and annual cybersecurity awareness training during the audit period.

To determine whether BSU updated its ICP to address COVID-19 in accordance with CTR's "COVID-19 Pandemic Response Internal Controls Guidance," we inspected the 2020 and 2021 Internal Control Questionnaires (ICQs) that BSU submitted to CTR. We reviewed the ICQ questions that addressed COVID-19 preparedness, as well as the aforesaid guidance. We reviewed the most recent BSU ICP to determine whether BSU had made updates to address COVID-19 in accordance with the guidance and whether the ICP was dated upon its update.

---

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

We reviewed the BSU computer network system's general information system access controls. We also obtained a list of users who had access to the financial module of Banner,<sup>2</sup> verified their access privileges, and verified their employment with BSU by tracing their names to a list of all BSU employees that was produced by the state's Human Resources Compensation Management System (HR/CMS) to determine the reliability of the data on the Banner list. We observed BSU's associate vice president of finance querying Banner for all student-portion disbursements of emergency financial aid grants given under Section 18004(a)(1) of the CARES Act and Section 314(a)(1) of the CRRSAA and extracting 4,838 rows of data. We conducted interviews with BSU officials who were knowledgeable about the data. We inspected the data for hidden rows and columns, embedded data, and invisible content. From the 4,838 rows, we identified 2,365 students who received emergency financial aid grants. We randomly selected a sample of 20 of these students and traced them to a list of all registered students during our audit period to determine whether all 20 were registered BSU students during that period. We reconciled the emergency financial aid grant amounts to amounts in US DOE's grant management system.

We observed BSU's associate vice president of finance querying Banner for all institutional-portion disbursements and adjustments of emergency financial aid grants given under Sections 18004(a)(1) and 18004(a)(2) of the CARES Act and Sections 314(a)(1) and 314(a)(2) of the CRRSAA and extracting 22,434 rows of data. We conducted interviews with BSU officials who were knowledgeable about the data. We inspected the data for hidden rows and columns, embedded data, and invisible content. From the 22,434 rows, we identified 6,970 students who received emergency financial aid grants. We randomly selected a sample of 20 of these students and traced their emergency financial aid grants to Individual Student Transaction Summary Reports<sup>3</sup> to verify that the students' accounts received financial adjustments. We also traced the 20 students to a list of all registered students during our audit period to confirm that the

- 
2. Banner is the database system BSU uses to manage student information, finances, financial reporting, and other aspects of financial processes.
  3. BSU generates this type of report from Banner. The report provides details of all financial transactions involving a student's account.

students from our sample were BSU students. We reconciled the emergency financial aid grant amounts to amounts in US DOE's grant management system.

We obtained from BSU's associate vice president of finance BSU's Higher Education COVID-19 Response Grant Program Expenditure Report for all the university's GEER funding, which totaled \$631,575 (\$165,910 for custodians who performed duties related to the COVID-19 pandemic and \$465,665 for COVID-19 molecular testing). We contacted the senior advisor for finance and administration at MDHE and confirmed the \$631,575 amount. We obtained from BSU's associate vice president of finance a list of all the aforesaid custodians. We traced these 45 custodians to an HR/CMS-generated list of all BSU employees to verify that they were employed by BSU during our audit period. We traced the \$465,665 for COVID-19 molecular testing from BSU's Higher Education COVID-19 Response Grant Program Expenditure Report for the GEER funding to all six of the invoices for the testing.

Based on the results of our data reliability assessments, we determined that the information obtained for our audit period was sufficiently reliable for the purpose of our audit objectives.



---

## DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

### 1. Bridgewater State University did not ensure that all employees completed required cybersecurity awareness training.

Bridgewater State University (BSU) did not ensure that all employees completed the required initial cybersecurity awareness training upon hire or annual cybersecurity awareness training thereafter. Without educating all employees on their responsibility of protecting information assets by requiring training, BSU is exposed to a higher risk of cybersecurity attacks and financial and/or reputation losses.

#### Authoritative Guidance

The Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010 states,

*6.2.3 New Hire Security Awareness Training: All new personnel must complete an Initial Security Awareness Training course. . . . 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.*

#### Reasons for Issue

BSU stated that it had a comprehensive information technology security policy that documented procedures required to ensure that its network was safe from cybersecurity threats. However, the policy does not include requirements for initial and annual cybersecurity awareness training or internal controls to monitor and document completion of such training. Further, BSU management explained that they could not enforce a requirement of cybersecurity awareness training because of issues with union contracts.

#### Recommendations

1. BSU should document and implement policies and procedures that require all employees to complete initial and annual cybersecurity awareness training. The policies and procedures should include internal controls to monitor and document completion of the training.
2. BSU officials should negotiate with union officials to establish initial and annual cybersecurity awareness training requirements for all employees who are union members.

## **Auditee's Response**

*Bridgewater State University acknowledges the finding and notes that both new hire security awareness training as well as annual security awareness training is provided, tracked, and documented through the KnowBe4 [software] platform, and required of all employees, except unit members of the Massachusetts State College Association / Massachusetts Teachers Association (MSCA). University leadership, through the Board of Higher Education, is committed to negotiating with the MSCA union, consistent with its M.G.L. c. 150E obligations, the requirement that MSCA unit members complete security awareness training.*

## **Auditor's Reply**

We understand that after the audit period, BSU implemented the KnowBe4 software to provide, track, and document cybersecurity awareness training for all employees. We also understand that BSU is discussing with the Massachusetts State College Association and the Massachusetts Teachers Association the possibility of all union members receiving cybersecurity awareness training. We commend BSU for taking measures to address our concerns on this matter.