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MANAGEMENT LETTER

Board of Directors
Miami Valley Educational Computer Association (MVECA)
888 Dayton Street
Yellow Springs, OH 45387

To Members of the Board:

In accordance with attestation standards established by the American Institute of Certified Public Accountants, We have examined management of MVECA Service Organization's description of its Information Technology General Controls (ITGC) System for processing user entities' transactions for the Uniform School Accounting System (USAS), Uniform Staff Payroll System (USPS), and Inventory applications throughout the period April 1, 2024 to March 31, 2025, included in section 3, "Management of MVECA Service Organization's Description of Its ITGC System" (description) and the suitability of the design and operating effectiveness of the controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in management of MVECAs' assertion and have issued our report thereon dated December 12, 2025.

We are also submitting for your consideration the following comments on MVECAs' 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. Comments marked with an asterisk (*) were also reported in the prior year.

Recommendations

1. IT – State Software Multi-Factor Authentication

To help reduce the likelihood of unauthorized use, organizations must restrict access to their computer systems, programs, and data. The level of access must be commensurate to a specific user's job responsibilities and needs. Typically, logical access to automated information is restricted by the use of a password associated with access rules. Standard password administration guidelines suggest passwords be a minimum number of characters in length, difficult to guess, and contain no repeating characters. In addition, effective access procedures would provide for the lockout of user accounts following a pre-defined number of unsuccessful attempts to access the system or applications. In addition, effective access procedures would include Multi-Factor Authentication, which requires multiple credentials to verify a user's identity.

During review of the State Software authentication controls, it was noted that Multi-Factor Authentication was not enabled at the application level for all entities.

This could result in an unauthorized individual gaining access to application data.

It's recommended MVECA enables Multi-Factor Authentication at the application level for all entities.

This letter is intended for the information and use of the audit committee, management, and the MVECA. This document may contain information that constitutes security and/or infrastructure records described in R.C. § 149.433, or a record described in R.C. 9.64(E) or (F). Such records are exempt from public disclosure under the Ohio Public Records Act. If this document contains exempted records, releasing the management letter without appropriate redactions could jeopardize the security of your IT systems. Please be sure to consult your legal counsel prior to releasing or otherwise making the management letter publicly available.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

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Chief Deputy Auditor

December 12, 2025