



CMFO NEWSLETTER

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Cyber Security: A Common Sense Approach

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Division of Local Government Audit

Cyber security is not a new concept, but it has taken on a new priority as the internet environment changes with Artificial Intelligence (AI) and more of our local governments are disrupted by cyber-attacks. During the most recent 113th General Assembly, Public Chapter 1111 was passed in response to cyber security risk requiring certain utilities to prepare and implement a cyber security plan to provide for the protection of the utility's facilities from unauthorized use, alteration, ransom, or destruction of electronic data.

It is scary to think what potential damage could be done from posing threats to our water supply and power grids. Most of us have heard of the havoc that the City of Spring Hill went through a few short years ago when an employee clicked on an email that launched a ransomware attack on the city's system and demanded \$250,000 to unlock access to their records. It prevented them from having the capability to send or receive email and limited their ability to accept payments for utility billing, permits, business licenses, court fees, or other payments. At the TGFOA conference, a couple of years after the attack, some of the employees who worked diligently implementing a new system explained the mess they had to clean up which required long hours and many resources to finally get back to a functioning system. I was amazed at the determination and grit these folks showed.

When I first started with Local Government Audit, there were a few clerk offices that still used the large manual entry ledger books to keep records. If these folks still use them,



I suppose they will never have to worry about a cyber-attack disrupting their business. But for us that have seen the benefit of using computers in the workplace, we are stuck with navigating through the shark infested waters of cyber criminals. Although I am no expert in cyber security and there are many in our office that are better equipped to write this article, I am providing you a common-sense approach to make you aware of small things you can do to protect against internet villains and provide you with helpful resources to make you less vulnerable.

If you have not heard of ransomware, it is a type of malware or malicious software usually attempted through email and designed to encrypt files on your computer, making any files and the systems that rely on them unusable. The best way to protect yourself is to trust your instincts when it comes to email and email attachments. Hackers are taking advantage of AI-generated phishing emails by crafting emails that have a higher rate of being opened, so more than ever, we all need a heightened awareness of these attempts. These emails could impersonate legitimate vendors that are used by your organization. Very often deadlines

or urgent calls to action are used to shorten the time to think through the message you're reading. Look through the message for grammatical errors that are embedded in the body of the email, along with generic greetings (e.g., "Dear Sir" or "Madam"). If there is a link, you can hover your mouse over the link without clicking to see if it matches the link address. Also, check the link for unordinary spellings of known companies, like "micros0ft." If you receive

CYBER AWARE TIP: IF THERE IS A LINK, YOU CAN HOVER YOUR MOUSE OVER THE LINK WITHOUT CLICKING TO SEE IF IT MATCHES THE LINK ADDRESS.

an email from a coworker that you were not expecting that contains a link or attachment, call them to verify that it was really them that sent the email.

I invite everyone to visit comptroller.tn.gov and view the list of resources on our website. Also, the Cybersecurity & Infrastructure Security Agency recently released a guide to stop ransomware. To view the guide please visit CISA.gov. Use these resources to strengthen your government's cyber security plan and please reach out if we can help in any way.

CONGRATULATIONS GRADUATES

Amanda Harris
Amy Malone
Anthony Mason
Ashlee Knight
Christopher Ahler
Cydney Waltermeyer
David Paladini
Kathleen Rickmann



Kelley Wandell
Lindsey Montgomery
Mark Moeller
Marsha Hatley
Niki Freshour
Tabitha Byram
Taylor Reaves

Do you need a **Cyber Security** speaker for your next event?



If you do not receive a response from a Division of Local Government Audit staff member within three days of your request, please email cyber.aware@cot.tn.gov

Organization

Full Name

Email



Visit tncot.cc/cyberaware to request a speaker.



SUCCESSFUL CONNECTIONS

A state & local government partnership program

Save the Date!

Friday, October 27, 2023

11:30a.m. - 1:00p.m. Central

More details coming soon! Stay tuned!

Missed a previous newsletter?

Have a question about CPE guidelines?

Need to log into an existing account?



THE COMPTROLLER'S OFFICE IS OFFERING FREE CPE

16 hours • 3 Locations Available • CMFO & CCFO Training Only



KNOXVILLE, TN
SEPTEMBER 14-15, 2023

JACKSON, TN
OCTOBER 17-18, 2023



NASHVILLE, TN
OCTOBER 25-26, 2023
(VIRTUAL AND IN-PERSON OPTIONS)



TOPICS INCLUDED: *GASB UPDATES, CYBERSECURITY, MUNICIPAL CHART OF ACCOUNTS, OPEN MEETINGS, PURCHASING AND SO MUCH MORE!*

**CLICK HERE TO
REGISTER FOR TRAINING!**



Training Opportunities

CPE Provider Training Classes and Conferences

(The following list is not a preapproval or endorsement of the provider organizations. For any questions regarding online CPE courses, please refer to the CMFO Policies and Procedures Manual.)

ACFE (Association of Certified Fraud Examiners)
<http://www.acfe.com/>

ACPEN (Accounting CPE Network)
<http://www.acpen.com/>

AGA (Association of Government Accountants)
(CGFM)
<http://www.agacgfm.org/>

AICPA (American Institute of Certified Public Accountants) CPEExpress
<https://www.aicpa.org/cpeandconferences/cpeself-study.html>

Checkpoint Learning CPEasy
<http://www.cpeasy.com/>

Continuing Academics CPETutor
<http://www.cafacpe.com/default.aspx>

CTAS
<http://www.ctas.tennessee.edu/content/training>

GFOA (Government Finance Officers Association)
http://www.gfoa.org/index.php?option=com_content&task=view&id=28&Itemid=49

Local Government Corporation
<https://www.localgovernmentcorporation.com/drupal7/>

NASACT (National Association of State Auditors, Comptrollers, & Treasurers)
<http://nasact.org/>

TGA (Tennessee Gas Association)
<http://www.tngas.org/>

TCMA (Tennessee City Management Association)
<http://www.tncma.org/>

TGFOA (Tennessee Government Finance Officers Association)
<http://www.tngfoa.org>

TSCPA (Tennessee Society of Certified Public Accountants)
<http://www.tscpa.com>

TVPPA (Tennessee Valley Public Power Association, Inc.)
<http://www.tvppa.com/>

Tyler Technologies
<http://www.tylertech.com/>

Western CPE
<http://www.westerncpe.com/>



Have a question?
Not sure who to contact?

Certified Municipal Finance Officer (tn.gov)



Visit the 2023
training calendar
to view upcoming CPE
classes

mtas.tennessee.edu

Reminder:

CPE Reporting due
December 31st

