



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ August 8, 2011

Contact: Andy Nielsen  
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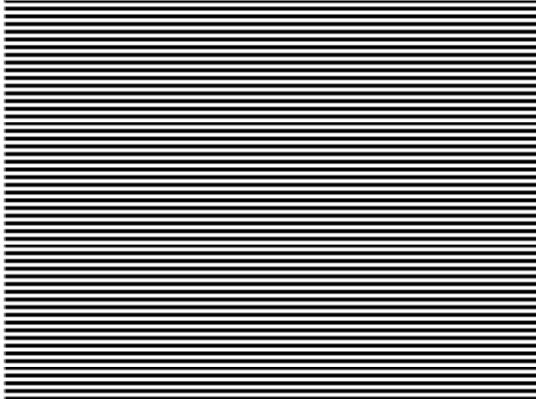
Auditor of State David A. Vaudt today released a report on a review of selected general and application controls for the Iowa Department of Education's Electronic Access System for Iowa Education Records (EASIER) system for the period April 4 through May 10, 2011.

Vaudt recommended the Department develop and implement policies and procedures for access control and management oversight for the EASIER system. The Department has responded positively to the recommendations.

A copy of the report is available for review at the Iowa Department of Education, in the Office of Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/reports/1160-2820-BT00.pdf>.

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**REPORT OF RECOMMENDATIONS TO THE  
IOWA DEPARTMENT OF EDUCATION  
ON A REVIEW OF SELECTED GENERAL  
AND APPLICATION CONTROLS OVER  
THE ELECTRONIC ACCESS SYSTEM FOR IOWA  
EDUCATION RECORDS (EASIER) SYSTEM**

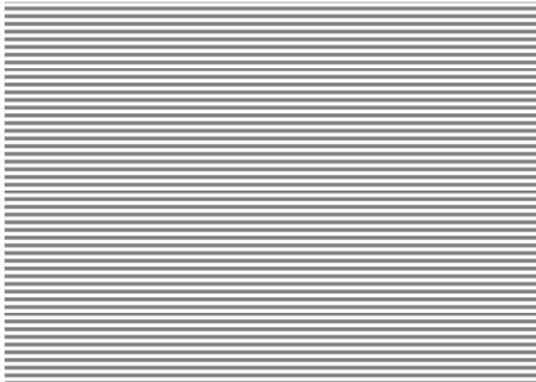
**APRIL 4, 2011 TO MAY 10, 2011**

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**David A. Vaudt, CPA**  
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May 25, 2011

To Jason Glass, Director of the  
Iowa Department of Education:

In conjunction with our audit of the financial statements of the State of Iowa for the year ended June 30, 2011, we conducted an information technology review of selected general and application controls for the Iowa Department of Education for the period April 4 through May 10, 2011. Our review focused on the general and application controls of the Iowa Department of Education's Electronic Access System for Iowa Education Records (EASIER) system as they relate to our audit of the financial statements. The review was more limited than would be necessary to give an opinion on internal controls. Accordingly, we do not express an opinion on internal controls or ensure all deficiencies in internal controls are disclosed.

In conducting our review, we became aware of certain aspects concerning information technology controls for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations which pertain to the Department's general and application controls over the EASIER system. These recommendations have been discussed with Department personnel and their responses to the recommendations are included in this report. While we have expressed our conclusions on the Department's responses, we did not audit the Department's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Education, citizens of the State of Iowa and other parties to whom the Iowa Department of Education may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Department of Education during the course of our review. Should you have any questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our review of the Department's EASIER system are listed on page 6 and they are available to discuss these matters with you.

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

# Report of Recommendations to the Iowa Department of Education

April 4, 2011 through May 10, 2011

## **Electronic Access System for Iowa Education Records Controls**

### **A. Background**

The Iowa Department of Education's Electronic Access System for Iowa Education Records (EASIER) system is an initiative involving the transfer of individual student records. The mission of the system is to reduce data burden, encourage better decision-making by establishing and maintaining a cost effective method of accessing and transferring accurate and timely education information among school districts, postsecondary institutions and the Iowa Department of Education.

### **B. Scope and Methodology**

In conjunction with our audit of the financial statements of the State of Iowa, we reviewed selected aspects of the general and application controls in place over the Iowa Department of Education's EASIER system for the period April 4 through May 10, 2011. Specifically, we reviewed the general controls: access controls and segregation of users and the application controls: business process controls, including input, processing and output. We interviewed staff of the Department and we reviewed Department policies and procedures. To assess the level of compliance with identified controls, we performed selected tests.

We planned and performed our review to adequately assess those Department operations within the scope of our review. We developed an understanding of the Department's internal controls relevant to the operations included in the scope of our review. We believe our review provides a reasonable basis for our recommendations.

We used a risk-based approach when selecting activities to be reviewed. We focused our review efforts on those activities identified through a preliminary survey as having the greatest probability for needing improvement. Consequently, by design, we used our finite review resources to identify where and how improvements can be made. Thus, we devoted little effort to reviewing operations that may be relatively efficient or effective. As a result, we prepare our review reports on an "exception basis." This report, therefore, highlights those areas needing improvement and does not address activities that may be functioning properly.

### **C. Results of the Review**

As a result of our review, we found certain controls can be strengthened to further ensure the reliability of financial information. Our recommendations, along with the Department's responses, are detailed in the remainder of this report.

#### **General Controls**

- (1) Logical Access Controls – A user id and password are required for authorized department employees to access the EASIER application. Informal procedures appear to require the necessary approvals, but formal or written procedures do not exist. As a result, accountability is not maintained to document the decisions made, the access authorized and when the access was granted.

Recommendation – The Department should formalize procedures for requesting, authorizing and granting logical access for the EASIER application.

Report of Recommendations to the Iowa Department of Education

April 4, 2011 through May 10, 2011

Response – The Iowa Department of Education will create a form supervisors will fill out to request access to applications and databases/tables for their staff. This form will be sent to the appropriate IT staff and will be kept electronically. The form will need to be approved by the Department's Management Council.

Conclusion – Response accepted.

(2) Written Policies and Procedures – Formal policies and procedures help to achieve uniformity/consistency in actions taken and aid in training additional or replacement personnel. During our review of the EASIER system, a need for written policies and procedures in the following areas was noted:

- Management oversight of access to and modification of sensitive or critical files and direct updates to the database tables.
- Guidance related to the segregation of incompatible duties and management oversight.

Recommendation – The Department should develop written policies and procedures to strengthen security and controls in these areas.

Response – The IT Bureau will create a form to document changes to applications. This form will include a description of the modifications, tables affected and date placed into production.

The Iowa Department of Education IT Bureau staff will create a form the developers will fill out, describing the change request, tables affected, programs changed and date placed into production. The user will supply the acceptance date.

Conclusion – Response accepted.

**Application Controls**

No recommendations were noted in our review of application controls for the Department of Education EASIER system.

Report of Recommendations to the Iowa Department of Education

April 4, 2011 through May 10, 2011

**Staff:**

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director  
Karen L. Brustkern, CPA, Senior Auditor II  
Michael R. Field, Senior Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State