



**OFFICE OF AUDITOR OF STATE**  
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Mary Mosiman, CPA  
Auditor of State

**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ August 13, 2015

Contact: Andy Nielsen  
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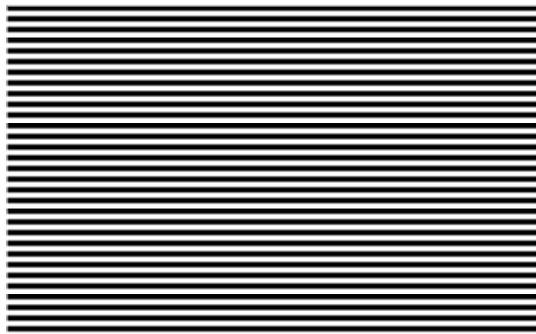
Auditor of State Mary Mosiman today released a report on a review of selected general and application controls over the University of Northern Iowa Facility Administration and Maintenance Information System (FAMIS) for the period April 29, 2014 through June 5, 2014.

Mosiman recommended the University of Northern Iowa strengthen policies to ensure all portable devices are encrypted rather than relying on individual users to protect sensitive information. The University has responded positively to the recommendation.

A copy of the report is available for review at the University of Northern Iowa, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1561-8030-BT01.pdf>.

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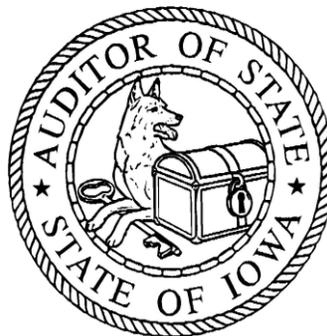


**REPORT OF RECOMMENDATIONS TO  
THE UNIVERSITY OF NORTHERN IOWA  
ON A REVIEW OF SELECTED  
GENERAL AND APPLICATION CONTROLS OVER  
THE UNIVERSITY'S FACILITY ADMINISTRATION AND  
MAINTENANCE INFORMATION SYSTEM**

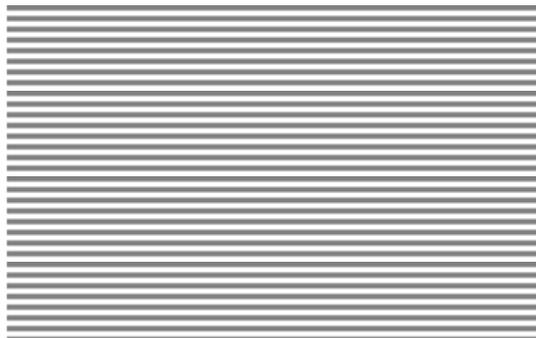
**APRIL 29, 2014 THROUGH JUNE 5, 2014**

Office of  
**AUDITOR  
OF STATE**

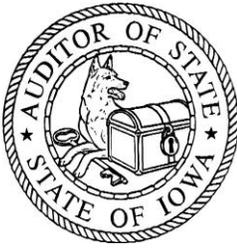
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July 17, 2015

To the Members of the  
Board of Regents, State of Iowa:

In conjunction with our audit of the financial statements of the University of Northern Iowa for the year ended June 30, 2014, we conducted an information technology review of selected general and application controls for the period April 29, 2014 through June 5, 2014. Our review focused on the general and application controls over the University's Facility Administration and Maintenance Information 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 a recommendation which is reported on the following pages. We believe you should be aware of this recommendation which pertains to the University's general and application controls over the Facility Administration and Maintenance Information System. This recommendation has been discussed with University personnel and their response to the recommendation is included in this report. While we have expressed our conclusion on the University's response, we did not audit the University's response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the University of Northern Iowa, citizens of the State of Iowa and other parties to whom the University of Northern Iowa 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 University during the course of our review. Should you have questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our review of the University's Facility Administration and Maintenance Information System are listed on page 6 and they are available to discuss these matters with you.

  
MARY MOSIMAN, 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

April 29, 2014 through June 5, 2014

## **Information System General and Application Controls**

### **A. Background**

The Facility Administration and Maintenance Information System (FAMIS) Financials Module at the University of Northern Iowa (University) is used to track employee costs, materials and contracts in determining job costs. FAMIS is a web-based application which allows the campus community to submit Service Requests and Supply orders from the Online Store.

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

In conjunction with our audit of the financial statements of the University, we reviewed selected aspects of the general and application controls in place over the University's Facility Administration and Maintenance Information System for the period April 29, 2014 through June 5, 2014. Specifically, we reviewed the general controls: security management, access controls, segregation of duties and configuration management and the application controls: business process controls, including input, processing, output and interfaces. We interviewed staff of the University and we reviewed University 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 University operations within the scope of our review. We developed an understanding of the University'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 we identified through a preliminary survey as having the greatest probability for needing improvement. Consequently, by design, we use our finite review resources to identify where and how improvements can be made. Thus, we devote little effort to reviewing operations which 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 which may be functioning properly.

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

As a result of our review, we found certain controls should be strengthened to further ensure the reliability of financial information. Our recommendation, along with the University's response, is detailed in the remainder of this report.

## Report of Recommendations to the University of Northern Iowa

April 29, 2014 through June 5, 2014

### **General Controls**

Encryption – Encryption helps protect sensitive information stored on portable devices by rendering data unintelligible to unauthorized users. Policies have been established and laptop computers in the Administration and Finance Division have all been encrypted, but encryption software has not been installed on other laptop computers and portable storage devices on campus which could store sensitive information. Individual users outside of Administration and Finance are responsible for ensuring sensitive information is encrypted. Portable devices, including laptop computers and USB drives, present a risk to the University until they are encrypted.

Recommendation – University policies should be strengthened to ensure all portable devices are encrypted rather than relying on individual users to protect sensitive information.

Response – The University of Northern Iowa understands the importance of utilizing full disk encryption (FDE) to protect sensitive institutional data stored on university portable computing devices. Policies developed and adopted at UNI require full disk encryption on portable devices to protect sensitive information.

The University of Northern Iowa has been encrypting sensitive information in select units for many years. The new policies require the use of encryption to be expanded and implemented campus wide. Efforts are underway to implement these policies with the goal of having all portable devices covered by the new policy encrypted by the end of the year and mobile storage encryption solutions in place by the end of the academic year.

Conclusion – Response accepted.

### **Application Controls**

No recommendations were noted in our review of application controls for the University's FAMIS system.

Report of Recommendations to the University of Northern Iowa

April 29, 2014 through June 5, 2014

**Staff:**

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director  
Darryl J. Brumm, CPA, Senior Auditor II  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in this review include:

Kelly L. Hilton, Senior Auditor  
James P. Moriarty, CPA, Assistant Auditor