



AUDIT REPORT – IPERS I-Que SYSTEM

Audit Report Released. The Auditor’s Office recently released a report regarding the Iowa Public Employees’ Retirement System (IPERS) I-Que Pension Administration System for the period from May 5, 2014, through July 1, 2014.

Background. The I-Que System is used to process employee and employer contributions, member benefits, and adjustments. The first phase of I-Que was rolled out in August 2008 and allowed employers to report wages online, submit contribution payments, and manage member and employer demographics. The second phase of I-Que was implemented during FY 2012 and is used to process retirement benefits and adjustments.

Recommendation. The Auditor’s Office reported there are certain controls that can be strengthened to further ensure the reliability of the financial information. Business continuity and disaster recovery plans are designed to help ensure an entity remains functional in the event of a loss of facilities or key personnel. These plans should be updated regularly, periodically tested, distributed to key individuals, and maintained in written form at an offsite location. IPERS has prepared a disaster recovery plan for their information technology (IT) systems that includes a requirement for information to be updated and tested annually. However, the business continuity plan has not been materially updated or tested since the implementation of the I-Que System.

- **Recommendation** – The Auditor recommended that IPERS update the disaster recovery plan annually and distribute it to all individuals expected to play a key role in a recovery plan and the plan should be tested periodically.
- **Response** – IPERS reported many of the technical aspects of the recommendation were already completed or underway. However, the documentation was not fully updated at the time of the audit. Starting in March 2014, IPERS self-identified a need to review the Continuity of Operations/Continuity of Government (COOP/COG) plan and was in the process of working on this at the time of the audit. The business impact analysis was completed in late March 2014. However, due to the lack of a COOP/COG coordinator, IPERS was unable to finish a full review in time for the audit. A new COOP/COG coordinator was hired in June 2014 and the full COOP/COG documentation was completed in August 2014.
- **Conclusion** – The Auditor’s Office accepted the IPERS response.

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