



OFFICE OF AUDITOR OF STATE  
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE \_\_\_\_\_ August 6, 2015 \_\_\_\_\_

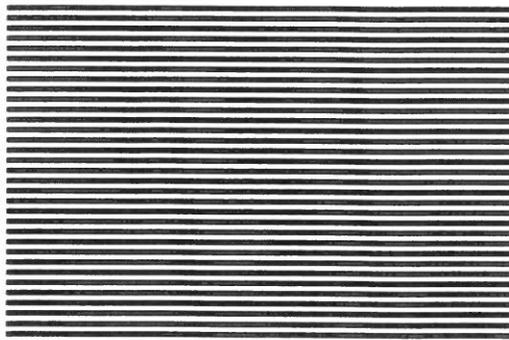
Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released a report on a review of selected general and application controls over the State University of Iowa (University) MAUI Student Financial Aid system for the period May 19, 2014 through July 31, 2014.

Mosiman recommended the University strengthen policies and procedures to ensure all portable devices are encrypted. The University responded positively to the recommendation.

A copy of the report is available for review at the University of Iowa, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1561-8010-BT01.pdf>.

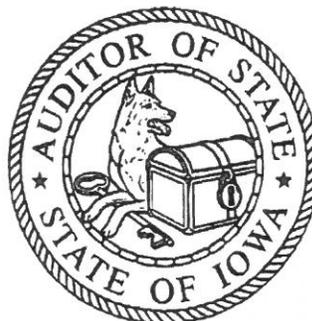
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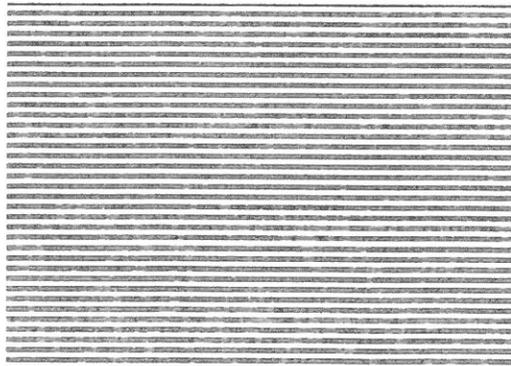
**REPORT OF RECOMMENDATIONS TO THE  
STATE UNIVERSITY OF IOWA  
ON A REVIEW OF SELECTED GENERAL  
AND APPLICATION CONTROLS OVER THE UNIVERSITY'S  
MAUI STUDENT FINANCIAL AID SYSTEM**

**MAY 19, 2014 THROUGH JULY 31, 2014**

Office of  
**AUDITOR  
OF STATE**  
State Capitol Building • Des Moines, Iowa



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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 State University of Iowa (University) for the year ended June 30, 2014, we conducted an information technology review of selected general and application controls for the period May 19, 2014 through July 31, 2014. Our review focused on the general and application controls of the University's MAUI Student Financial Aid 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 MAUI Student Financial Aid system. This recommendation has been discussed with University personnel and their response to this 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 Iowa, citizens of the State of Iowa and other parties to whom the University of 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 MAUI Student Financial Aid system are listed on page 6 and they are available to discuss these matters with you.

*Mary Mosiman*  
Mary Mosiman, CPA  
Auditor of State

*Warren G. Jenkins*  
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 University of Iowa

May 19, 2014 through July 31, 2014

### **MAUI Student Financial Aid System Controls**

#### **A. Background**

The MAUI (Made at the University of Iowa) system is the University of Iowa's comprehensive student information system which tracks admissions, maintains student records, assesses tuition and fees, generates student bills, processes student financial aid and provides academic advising information. MAUI was developed by a team of Information Technology Services (ITS) software engineers in collaboration with various functional units on campus. MAUI is made up of five core modules: Admissions, Advising, Registrar, Financial Aid and Billing. Implementation began in February 2013.

#### **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 MAUI Student Financial Aid system for the period May 19, 2014 through July 31, 2014. Specifically, we reviewed the general controls: security management, access controls, configuration management and segregation of duties and the application controls: business process controls, including input, processing, output and interface controls. We interviewed University staff 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 recommendation.

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 can 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 Iowa

May 19, 2014 through July 31, 2014

**General Controls**

Encryption – Encryption helps protect sensitive information stored on portable devices by rendering data unintelligible to unauthorized users. Policies have been established, but encryption software has not been installed on all laptop computers and portable storage devices which could store sensitive information. 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 Iowa understands the importance of utilizing full disk encryption (FDE) to protect sensitive institutional data stored on mobile computing devices. Two overlapping policy revision review cycles have been used to develop a strong, and enforceable, set of mobile encryption requirements. The first draft revision required FDE for mobile devices that store sensitive data, and after feedback from UI campus, a second revision was developed, requiring all mobile computing devices, including laptops and USB storage, to utilize FDE.

The policy review/vetting period is complete and the policy has been approved by the University CIO requiring all mobile computing devices, including laptops and USB storage to utilize FDE.

In addition, the ITS Enterprise Client Management Team has been working on encryption services offerings to assist in the management of FDE for University owned devices. A requirement for such a service is to offer key escrow and key recovery functions to prevent data loss. The first priority involved the purchase of Microsoft Bitlocker Administration and Monitoring (MBAM), and then development, testing, and pilot of the tool suite. It is now production ready, waiting for final documentation and IT orientation to be completed. The second priority is utilization of Casper Management Suite to manage FDE for Apple computing devices. This service is still in the pilot stage.

Conclusion – Response accepted.

**Application Controls**

No recommendations were noted in our review of application controls for the University's MAUI Student Financial Aid system.

Report of Recommendations to the University of Iowa

May 19, 2014 through July 31, 2014

**Staff:**

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director  
Gwen D. Fangman, CPA, Senior Auditor II  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in this review include:

Tyler L. Carter, Staff Auditor  
Eric L. Rath, Staff Auditor



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NEWS RELEASE

FOR RELEASE

August 6, 2015

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released a report on a review of selected general and application controls over the Iowa State University of Science and Technology (Iowa State University) Quali Financial System for the period April 30, 2014 through May 28, 2014.

Mosiman recommended Iowa State University implement procedures to ensure all laptop computers and portable storage devices are encrypted and require the initiation and approval of disbursement vouchers be handled by two different individuals.

A copy of the report is available for review at Iowa State University, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1561-8020-BT01.pdf>.

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