

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: SOC 1 Reports for META and Other Information Technology Centers
Date: December 27, 2019

The Information Systems Audit (ISA) group performed a SOC 1 audit of the Metropolitan Educational Technology Association (META Solutions). Although the report has not been released by the AOS, fieldwork is complete and work papers have been sufficiently reviewed to provide the following information, which auditors may use to evaluate controls at META that are likely to be relevant to user entities internal control over financial reporting.

Report Qualification for User Entities using USAS-R and USPS-R (Redesign) Applications

The META SOC 1 report will include a qualification for IT security relevant only for those META user entities using the web-based, USAS-R and USPS-R (Redesign) applications. The districts listed below were users of the USAS-R and USPS-R (Redesign) applications during fiscal year 2019. The applications define one "admin" user profile which is automatically assigned the ADMINISTRATOR role. The role is assigned all top-level permissions defined in the USAS-R and USPS-R applications. The admin user profile is assigned a default password by the application. The default password was publically available in the documentation on the software developer's website along with instructions to immediately change the password for the admin account. The default password was not changed by META. As a result, for fiscal year 2019, there is a risk of unauthorized access to the USAS-R and USPS-R (Redesign) applications and data for the following districts:

District	IRN	ITC	Status	Wave	Transition Date
Pleasant Local SD (048421)	48421	META	Live	USxS Wav 2	12/21/2018
Gallia County Local SD (065680)	65680	META	Live	USxS Wav 2	12/21/2018
Wheelersburg Local SD (049668)	49668	META	Live	USxS Wav 3	5/1/2019
Lynchburg-Clay Local SD (047639)	47639	META	Live	USxS Wav 3	5/8/2019

Northwest Local (049635)	49635	META	Live	USxS Wav 3	5/13/2019
Pike County Area (051375)	51375	META	Live	USxS Wav 3	5/15/2019
Covington Exempted Village SD (045336)	45336	META	Live	USxS Wav 3	5/16/2019

All Other User Entities using USAS and USPS Classic and eFinance PLUS Applications

For all other META user entities, the controls described and tested were substantially similar to those in the prior SOC 1 period and there were no control objectives unmet.

SOC 1 Reports for Other Information Technology Centers (ITCs)

Below you will find Guidance the AOS provided to our (AO) staff and it may be of use to you and your firm in evaluating other Service Organizations.

PLEASE BE AWARE for the IPA firms that you should evaluate the procedures you have applied to your clients and risk assessments made along with the following information and determine if your firm has completed adequate procedures to support your opinion and whether there is sufficient evidence to submit their reports to the AOS for certification.

ITC	XREFs/CUECs Available?	Opinion	Released?	Release Date
ACCESS <ul style="list-style-type: none"> SSDT Classic SSDT Redesign 	Yes	Unmodified	Yes	12/12/2019
	Yes	Qualified		
Connect	Yes	Unmodified	Yes	12/19/2019
HCCA	Yes	Unmodified	No	
LACA	Yes	Unmodified	Yes	12/19/2019
LGCA	Yes	Unmodified	No	Sent to COB 12/27/19
META <ul style="list-style-type: none"> SSDT Classic SSDT Redesign eFinancePlus 	Yes	Unmodified	No	
	Yes	Qualified		
	Yes	Unmodified		
MVECA	Yes	Unmodified	No	
NCOCC	Yes	Unmodified	No	12/31/19
NEOMIN	Yes	Unmodified	No	12/31/19
NEOnet	Yes	Unmodified	Yes	11/12/20/19
NOACSC	Yes	Unmodified	No	
NOECA	Yes	Unmodified	No	
NWOCA	Yes	Unmodified	No	
OME-RESA	Yes	Unmodified	Yes	12/5/2019
SPARCC	Yes	Unmodified	Yes	12/5/2019
SWOCA	Yes	Unmodified	No	
TCCSA	Yes	Unmodified	No	12/31/19

WOCO	Yes	Unmodified	No	
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Per ISA, the fieldwork for all ITCs has been sufficiently completed.

Note: A qualification may affect a single control objective (e.g., controls related to enrollment) or may affect several control objectives (e.g., IT general controls over logical access.) Auditors should carefully assess the /risk that a material error or omission could occur in transactions processed by the ITC and consider if additional completeness testing, such as performing additional substantive analytics for significant changes, is necessary.

Questions can be directed to SSAE at ssae@ohioauditor.gov.