

INFORMATION SYSTEMS AUDIT
 Data Reliability of the Montana Automated
 Educational Finance and Information
 Reporting System (MAEFAIRS)
 Office of Public Instruction

MARCH 2015

14DP-02

REPORT SUMMARY

In fiscal year 2014, MAEFAIRS was responsible for allocating \$772 million in state funding to over 400 Montana school districts. While MAEFAIRS accurately calculates entitlements, the Office of Public Instruction could make improvements in system access, security, configuration management, and disaster recovery to ensure that business process controls continue to operate effectively.

Context

MAEFAIRS was created 20 years ago to support the Office of Public Instruction (OPI) in calculating entitlements to school districts and special education co-ops based on reporting of enrollment, number of educators and licensed professionals, and number of American Indian Students. MAEFAIRS obtains information from two other sources—the Achievement in Montana system for student enrollment and the Terms of Employment Accreditation Master Schedule system for school district employment—along with data entered by over 370 users dispersed among the state’s school district. OPI personnel estimate there are approximately 200 calculations performed within the system. MAEFAIRS does not specifically distribute the monies to the school districts and co-ops. This is accomplished by the Payment system, which is also managed by OPI and directly interfaces with MAEFAIRS.

The audit team inspected general and business process controls associated with MAEFAIRS to determine the level of reliability of both the input and output data. The interface between MAEFAIRS and the Payment system was also examined.

Results

From the audit work conducted, we conclude OPI has established both internal and external controls associated with MAEFAIRS. The business process and interface controls implemented by OPI, both automated and manual, provide assurance that education entitlements are accurate, valid, and secure. However, the following general controls could be strengthened:

- ◆ User access control procedures
- ◆ Information security program plan
- ◆ Configuration documentation and management plan
- ◆ Disaster recovery testing

Recommendation Concurrence	
Concur	4
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

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