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Tarleton State University
Learning Management System
TARLETON STATE UNIVERSITY

LEARNING MANAGEMENT SYSTEM

February 15, 2023

Charlie Hrncir, CPA
Chief Auditor
Overall Conclusion

Internal controls over the learning management system at Tarleton State University are operating as intended and in compliance with laws and policies.

Tarleton State University had an enrollment of approximately 14,096 in the 2022 fall semester. The university contracts with Instructure to provide its learning management system to students, faculty, and staff using cloud hosting services.

Summary Table

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<th>Audit Areas</th>
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<tr>
<td>Change Management</td>
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<tr>
<td>High Risk Role Access</td>
<td>Effective – No Observations</td>
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<td>New User Access</td>
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<td>Password Settings</td>
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<td>Terminated User Access</td>
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<td>User Access Review</td>
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<td>Vendor Agreement</td>
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</table>
Basis of Audit

Objective, Scope, & Methodology

The overall objective of this audit was to determine if internal controls were in place to ensure the confidentiality, integrity, and availability of the learning management system at Tarleton State University.

The audit focused on the following areas:

- Change management
- High risk role access
- New user access
- Password settings
- Terminated user access
- User access review
- Vendor agreement

The audit period was primarily September 1, 2021 to August 31, 2022. Fieldwork was conducted from November 2022 to December 2022.

Our audit methodology included interviews, observation of processes, review of documentation, and testing of data using sampling as follows:

<table>
<thead>
<tr>
<th>Audit Objective</th>
<th>Methodology</th>
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<tr>
<td>Change Management</td>
<td>Auditors used professional judgement to select a nonstatistical sample of recent changes to the application and related systems to determine whether the process operated as intended and appropriate segregation of duties was used.</td>
</tr>
<tr>
<td>High Risk Role Access</td>
<td>Auditors determined which roles within the application are considered to be higher risk. Auditors determined that access to those roles was appropriate based on position responsibilities.</td>
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<tr>
<td>Audit Objective</td>
<td>Methodology</td>
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<tr>
<td>---------------------------------</td>
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</tr>
<tr>
<td><strong>New User Access</strong></td>
<td>Auditors obtained a list of new users added to the application during the audit period. Auditors used professional judgement to select a nonstatistical sample of users in order to determine if documentation supported the access was properly approved and that training was completed.</td>
</tr>
<tr>
<td><strong>Password Settings</strong></td>
<td>Auditors gained an understanding of how application users were authenticating into the hosted environment and obtained documentation of the password settings. Auditors determined if the password settings were compliant with university procedures.</td>
</tr>
<tr>
<td><strong>Terminated User Accounts</strong></td>
<td>Auditors gained an understanding of the process for removing access to the application. For the high risk role access, auditors determined that all active accounts were appropriate.</td>
</tr>
<tr>
<td><strong>User Access Review</strong></td>
<td>Auditors obtained the most recent user access review and determined whether the review was completed timely and appropriately.</td>
</tr>
<tr>
<td><strong>Vendor Agreement</strong></td>
<td>Auditors obtained and reviewed the vendor agreements and inquired of vendor controls reports available. Auditors determined if key processes performed by the vendor were documented in the vendor contract terms and whether appropriate reviews were performed for the agreement.</td>
</tr>
</tbody>
</table>
Controls Assessment Classification

Audit areas highlighted in red in the Summary Table are considered to have significant weaknesses in internal controls. Significant weaknesses include errors, deficiencies, or conditions which result in one or more violations of internal controls, laws, A&M System policies, or member rules. These violations have a high probability for legal consequences, financial consequences, or negative impacts to the organization’s reputation. These are situations in which a CEO, provost, vice president, dean, or director need to be involved in the problem resolution.

Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System policies, or member rules. These are situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the course of the audit.

Criteria

Our audit was based upon standards as set forth in the following:

- Texas A&M University System Policies and Regulations
- Tarleton State University Rules and Standard Administrative Procedures
- Executed agreement between The Texas A&M University System and Instructure, Inc.
- Other sound administrative practices

The audit was conducted in conformance with the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings.
and conclusions based on our audit objectives. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

Audit Team

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