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Office of the Auditor General

Report Summary

Performance Audit

Selected Michigan Department of Education (MDE) IT Systems

MDE and Department of Technology, Management, and Budget (DTMB)

Report Number:
313-0590-24

Released:
January 2025

MDE primarily uses 28 IT systems to perform its responsibilities. Our scope included the review of four systems: State Aid Management System (SAMS), State Aid Status Reports Website, Library State Aid Management System (LSAMS), and Taxable Value System (TVS). MDE uses these systems to collect, administer, and report school and library State aid payment information. MDE has the primary responsibility for establishing, maintaining, and monitoring internal control over its critical IT applications. DTMB has the primary responsibility for designing, implementing, and executing IT general controls. Between January 1, 2023 and June 30, 2024, the interface between SAMS and the Statewide Integrated Governmental Management Applications (SIGMA) processed \$26.7 billion in State aid to various public school districts. Between March 20, 2023 and May 2, 2024, the interface between LSAMS and SIGMA processed \$15.0 million in State aid to libraries.

Audit Objective			Conclusion
Objective 1: To assess the sufficiency of MDE's and DTMB's user access controls over selected education systems.			Sufficient, with exceptions, for MDE Sufficient for DTMB
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
MDE did not timely disable access for 17% of LSAMS users with inactivity greater than 60 days. MDE's monitoring of user access excluded all 137 TVS users (Finding 1).		X	Agrees

Audit Objective			Conclusion
Objective 2: To assess the sufficiency of MDE's efforts to ensure the accuracy of State aid payments in accordance with selected State laws.			Sufficient
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.		Not applicable.	

Audit Objective			Conclusion
Objective 3: To assess the effectiveness of MDE's efforts to ensure the integrity of selected education system data.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		

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