

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State’s Center for Audit Excellence  
**To:** All IPA Firms  
**Subject:** SOC 1 Reports for Other Information Technology Centers  
**Date:** December 15, 2020

**SOC 1 Reports for Other Information Technology Centers (ITCs)**

Below you will find Guidance the AOS provided to our (AOS) 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 assessment 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 SH – Self Hosted MC – Hosted at the MC	XREFs/CUECs Available?	Released?	Release Date	Opinion
ACCESS <ul style="list-style-type: none"> <li>• SSDT Classic (SH)</li> <li>• SSDT Redesign (SH)</li> </ul>	Yes for ALL	Yes	11/19/2020	Unmodified
Connect <ul style="list-style-type: none"> <li>• SSDT Classic (SH)</li> <li>• SSDT Redesign (SH)</li> <li>• Munis (SH)</li> <li>• eFinancePLUS (MC)</li> </ul>	Yes for ALL	No.	Est. Release: Week of 12/14/2020	Unmodified (Carve-Out for MC*)  This carve-out is new for 2020.
H/CCA <ul style="list-style-type: none"> <li>• SSDT Classic(SH)</li> <li>• SSDT Redesign(SH)</li> </ul>	Yes for ALL	No	Est. Release: Week of 12/14/2020	Unmodified

ITC SH – Self Hosted MC – Hosted at the MC	XREFs/CUECs Available?	Released?	Release Date	Opinion
LACA <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(SH)</li> </ul>	Yes for ALL	Yes	10/29/2020	Unmodified
LGCA <ul style="list-style-type: none"> <li>SSDT Classic (SH)</li> <li>SSDT Redesign (SH)</li> <li>eFinancePLUS (MC)</li> </ul>	Yes for ALL	No.		Unmodified (Carve-Out for MC*)
MC <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(SH)</li> <li>eFinancePlus(SH)</li> </ul>	Yes for ALL	No	Est. Release: Week of 12/14/2020	Unmodified
META <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(MC)</li> <li>eFinancePlus(MC)</li> </ul>	Yes for ALL	Yes	12/15/2020	<ul style="list-style-type: none"> <li>Unmodified</li> <li><b>Modified</b></li> <li>Unmodified (Carve-Out for MC*)</li> </ul> <p>This carve-out is new for 2020.</p>
MVECA <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(SH)</li> </ul>	Yes for ALL	Yes	11/10/2020	Unmodified
NCOCC <ul style="list-style-type: none"> <li>SSDT Classic (SH)</li> <li>SSDT Redesign (SH)</li> </ul>	Yes for ALL	No		Unmodified
NEOMIN <ul style="list-style-type: none"> <li>SSDT Classic (SH)</li> <li>eFinancePlus (MC)</li> </ul>	Yes for ALL	Yes	10/13/2020	Unmodified (Carve-Out for MC*)
NEOnet <ul style="list-style-type: none"> <li>SSDT Classic (SH)</li> <li>SSDT Redesign (MC)</li> <li>eFinancePLUS (MC)</li> </ul>	Yes for ALL	No	Est. Release: Week of 12/14/2020	Unmodified (Carve-Out for MC*)
NOACSC <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(SH)</li> </ul>	Yes to ALL	No	Est. Release: Week of 12/14/2020	Unmodified
NOECA <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(SH)</li> </ul>	Yes to BOTH	Yes	10/20/2020	Unmodified
NWOCA <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(SH)</li> <li>eFinancePlus(MC)</li> </ul>	Yes to ALL	No	Est. Release: Week of 12/14/2020	Unmodified (Carve-Out for MC*)

ITC SH – Self Hosted MC – Hosted at the MC	XREFs/CUECs Available?	Released?	Release Date	Opinion
OME-RESA <ul style="list-style-type: none"> <li>SSDT Classic (SH)</li> <li>SSDT Redesign (MC)</li> </ul>	Yes for ALL	Yes	11/5/2020	Unmodified (Carve-Out for MC*)  This carve-out is new for 2020.
SPARCC <ul style="list-style-type: none"> <li>SSDT Classic (SH)</li> <li>SSDT Redesign (SH)</li> <li>eFinancePlus (SH)</li> </ul>	Yes for ALL	Yes	10/29/2020	Unmodified
SWOCA <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(SH)</li> <li>eFinancePlus(SH)</li> </ul>	Yes for ALL	Yes	10/29/2020	Unmodified
TCCSA <ul style="list-style-type: none"> <li>SSDT Classic (SH)</li> <li>eFinancePLUS (MC)</li> </ul>	Yes for ALL	No.		Unmodified (Carve-Out for MC*)
WOCO <ul style="list-style-type: none"> <li>SSDT Classic(SH)</li> <li>SSDT Redesign(SH)</li> <li>eFinancePlus(MC)</li> </ul>	Yes for ALL	Yes	10/29/2020	Unmodified (Carve-Out for MC*)

Per ISA, the fieldwork for all ITCs has been sufficiently completed. You may proceed without the 2020 report **ONLY IF** your school did not change software during the audit period (i.e. SSDT Classic to SSDT ReDesign).

All other schools will need to wait for the reports to be released. 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.

\*NOTE: SOC 1 Report Changes to ITC Application testing from NWOCA to MC:

The State Software Development Team (SSDT) is responsible for all application development and updating of USAS, USPS, EIS and USAS Redesign (USAS-R) and USPS Redesign (USPS-R). As of July 2019, the SSDT staff is employed by the Management Council of the Ohio Educational Computer Network (MC), although they are still located at NWOCA. As a result, the carve-out has changed from NWOCA to MC for these 2020 reports. This may also affect ITCs that didn't have a sub-service organization in the past.

ISA has added a SOC 1 for MC for this cycle, 4/1/2019 – 3/31/2020. As noted in the preceding table, financial audits will need to include XREFs and CUECs for the Management Council (MC) for application control testing as you are accustomed to from the NWOCA report.

Questions can be directed to SSAE at [ssae@ohioauditor.gov](mailto:ssae@ohioauditor.gov).