Legislative Audit Division
Statewide Accounting, Budgeting, and Human Resource System
Department of Administration
Information Systems Audit (08DP-03)

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EXECUTIVE SUMMARY

## Executive Summary

The Statewide Accounting, Budgeting and Human Resource System (SABHRS) is an enterprise computer application implemented by the State of Montana to assist state agencies and the Montana University System to record the disposition, use , and receipt of public money and property in accordance with state law (section 17-1-102, MCA). SABHRS also assists in the administration of human resource (HR) information, including the generation of a bi-weekly payroll. SABHRS Services Bureau (SSB) at the Department of Administration (DOA) is responsible for the general maintenance, operation, and security of SABHRS.

On an annual basis an Information Systems (IS) audit is conducted over controls residing within the SABHRS application. Audit work focused on ensuring key system controls are working as intended to maintain the integrity of business processes. IS auditors also addressed general security controls that are in place to ensure the security of business processes. This report focuses on general controls; specifically, identifying areas where DOA can improve controls over user access to the SABHRS application.

This report contains two recommendations for development and implementation of review procedures to ensure conflicting access roles are segregated and SSB programmers do not have access to modify programming code and database tables in the production environment.