



# MONTANA LEGISLATIVE AUDIT DIVISION

## INFORMATION SYSTEMS AUDIT

# Statewide Accounting, Budgeting, and Human Resources System (SABHRS)

Department of Administration

JUNE 2009

09DP-03

REPORT SUMMARY

SABHRS is used by every agency and university to pay vendors, so it is important to ensure controls address the potential for overpayments made either erroneously or intentionally.

### Context

The Statewide Accounting, Budgeting, and Human Resources 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. SABHRS also assists in the administration of human resource information, including the generation of a bi-weekly payroll.

On an annual basis an Information Systems audit is conducted to identify and test key controls over the application to ensure the system is operating as intended to maintain the integrity of business processes. This audit focused on modifications to SABHRS, system access, and data reviews.

### Results

This report includes two recommendations for identifying duplicate payments, and implementing a formal mechanism for decision-making. The recommendation related to duplicate payments includes implementing a minimum level of protection against potential duplicate payments, as well as reconciling the potential duplicates identified during the audit. A recent reorganization split responsibility for maintaining SABHRS among three separate entities. This change led to a recommendation to develop a formal mechanism for decision-making and dispute resolution regarding SABHRS.

Recommendation Concurrence	
Concur	2
Partially Concur	0
Do Not Concur	0

Source: Agency audit response included in final report.

For a complete copy of the report or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to [lad@mt.gov](mailto:lad@mt.gov); or check the website at <http://leg.mt.gov/audit>. Report Fraud, Waste, and Abuse to the Legislative Auditor's FRAUD HOTLINE Call toll-free 1-800-222-4446, or e-mail [lad@mt.gov](mailto:lad@mt.gov).