

Introduction

The Banner system is used by Montana State University–Bozeman (MSU) to assist in the administration of financial, human resource, student, and financial aid records. Banner consists of baseline functionality, as delivered by a third party vendor, and customized functionality through modifications developed by MSU. Banner is maintained by MSU departments responsible for data (Financial Aid, Registrars Office, etc) with hardware and modification support being handled by MSU’s Information Technology Center.

The Banner system consists of four modules:

- ◆ Finance – manages MSU financial data including budget, accounts, ledgers, purchases, and payments.
- ◆ Human Resources – manages MSU employment information and payroll processing including job and employee information, taxes, benefits, and deductions.
- ◆ Student Services – manages MSU student academic information including admissions, class registration, course information, rosters, grading, and enrollment status of students.
- ◆ Financial Aid – manages the MSU student financial aid process from the receipt of the student’s financial aid form through needs assessment and award issuance.

Audit Findings

To help determine system risks, we reviewed system processes and changes, and considered prior audit testing and Banner delivered functionality. This audit focused on high risk areas of the Finance and Financial Aid modules, including system modifications. The audit also addressed limited areas within the Human Resources module. Audit work addressed the following objectives:

- ◆ Ensure access to select Banner functionality is limited to users with identified business needs
- ◆ Review controls over Banner modifications
- ◆ Ensure select Banner processing controls function as intended

This report discusses the work performed during this audit, including findings and recommendations. Overall, we conclude MSU has controls in place over the audited areas. However, we did identify areas where MSU could improve. This report contains two recommendations for MSU to strengthen user access controls to ensure access is segregated by job duties and needs, and strengthen controls over the use of a code migration account to increase individual accountability.

Improvement Areas

include segregation of duties and individual accountability