



MONTANA LEGISLATIVE AUDIT DIVISION

INFORMATION SYSTEMS AUDIT

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

Department of Administration

JUNE 2010

10DP-03

REPORT SUMMARY

All financial transactions of the State of Montana are accounted for in SABHRS, which is required by Montana law.

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 in recording the disposition, use, and receipt of public money and property in accordance with state law. SABHRS also assists in the administration of human resources information, including the generation of a biweekly payroll. SABHRS includes subsystems for financials, human resources management, and budget development. This audit focused on specific controls within the human resources and financials subsystems. Within each of these subsystems are modules providing different functionality to users. The Financials subsystem includes seven modules such as accounts payable and general ledger, and the Human Resources Management subsystem includes five modules such as payroll and benefits administration.

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 and data.

Results

Overall, SABHRS has controls in place to help ensure the system operates as intended; however, we did identify areas where controls could be strengthened. This report includes two recommendations:

- ▶ Strengthening user access approval and review procedures – Human Resources Information Services Bureau personnel have excessive access (not limited to individuals with a business need) and assignment and review of access does not include all Bureau section managers and may not identify all excessive access.
- ▶ Segregating duties between vendor management and voucher creation – State Accounting Division personnel have the ability to create and pay a vendor without secondary approval.

Recommendation Concurrence	
Concur	1
Partially Concur	1
Do Not Concur	0

Source: Agency audit response included in final report.