



MONTANA LEGISLATIVE AUDIT DIVISION

INFORMATION SYSTEMS

SABHRS: Procurement Card Processing and Select Access Controls

Department of Administration

MARCH 2011

11DP-04

REPORT SUMMARY

All state financial transactions are ultimately administered through SABHRS including payments to contractors, employee payroll, collection of tax revenues, and payment of State expenses. All users have varying levels of access to the system, so the department should ensure all access is controlled and monitored accordingly.

Context

The Statewide Accounting, Budgeting, and Human Resources System (SABHRS) is a statewide computer application implemented by the State of Montana to assist state agencies in reporting the disposition, use, and receipt of public resources (§17-1-102 (2), MCA). SABHRS also assists in the administration of human resource information, including the generation of a biweekly payroll. SABHRS is used to record and monitor the movement of all state resources.

On an annual basis, an Information Systems audit is conducted of controls over SABHRS. Because we review SABHRS annually, this audit was limited to specific access and procurement card processing controls.

Results

Overall SABHRS has controls in place in the specific areas we tested. However, we identified areas where controls over system access can be strengthened.

Human Resources Information Services Bureau (HRIS) programmers assist with the development of new processes and reports, implement vendor developed upgrades, and correct errors in programming code or data. We determined HRIS programmers have extensive access to the production environment. However, we noted this access has only been used once or twice a year in the past. Programmers with access to modify the production environment could make unapproved changes to data.

We also identified the use of three generic accounts in SABHRS. Each of these superuser accounts are required by the system to manage processes. However, we determined they can be accessed by department database administrators. The access allowed through these roles does not correspond to their job duties. Additionally, these accounts are accessed through the use of a single login and shared password. The use of generic accounts with a single, shared login decreases accountability. Without monitoring and access control, the potential exists an unauthorized change can be made to SABHRS without being able to identify the specific user.

In order to use SABHRS, individuals must be granted access. Agency security officers use SABHRS security manuals to manage access. Due to the complexity of access roles, there is potential for creating incompatible access. As such, it is important to ensure all documentation provides a clear understanding of the access control environment.

Recommendation Concurrence	
Concur	3
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

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