

LEGISLATIVE AUDIT DIVISION

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Statewide Accounting, Budgeting, and Human Resources System (SABHRS) Security and Compliance (22DP-01)

Department of Administration

Audit Objectives *(what the audit intends to accomplish, or questions auditors will answer):*

- Determine if the IT management of SABHRS impacts DOA's ability to meet security requirements.
- Determine if Database and System Administrator accounts are appropriately managed and that compensating controls exist to eliminate or mitigate security risks or potential fraud.

Audit Scope *the boundary of the audit & subject matter auditors will assess):*

- Assess DOA general controls as they apply to SABHRS, using COBIT as a guide for best practices in the following areas:
 - IT management framework that supports agency goals, defines cross-divisional cooperation, establishes roles and responsibilities, and provides the definition and responsibilities of the SABHRS data and system owners.
 - Human resources capabilities including identification of key IT and security personnel that support SABHRS, placement of these personnel within DOA, management of these personnel, and the skills and competencies required of these personnel.
 - Business process controls surrounding access and change management that enforce segregation of duty, appropriate system privileges, and accountability of the personnel that maintain SABHRS.
- Operating system and database security criteria will come from accepted best practices and directly from the security recommendations of the respective software vendors.
- State and DOA/SITSD policy and procedure will be reviewed and compared to current operations to obtain a measure of compliance.
- Supervisory practices (and evidence of their efficacy) will be examined to ensure key IT personnel are appropriately managed and there is no potential conflicts of interest.