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# CITIZENS SUMMARY

## Findings in the audit of the Statewide Accounting System Internal Controls

Background	The Statewide Advantage for Missouri (SAM II) system is the state's integrated financial and human resource management system, providing accounting, budgeting, procurement, inventory, and payroll and personnel capabilities for state departments and agencies. The SAM II system processes revenue, expenditure, payroll, transfer, and adjusting transactions.
Terminated Users	The system is vulnerable to the risk of unauthorized or inappropriate transactions being processed because user accounts of terminated employees are not always removed timely. The audit found 18 former employees still had access to the system 30 days or more after terminating employment from the state agency that granted the user access.
Policies and Procedures	Office of Administration (OA) management has not fully established policies and procedures to segregate programmer access to the SAM II system software libraries, including the production environment, or to ensure software libraries are fully protected from unauthorized changes. OA management did not require supervisory review of system logged user actions performed by the SAM II security administrators. OA management has improved documentation of change management policies and procedures by developing test plan standards, including a baseline set of tests to be performed on all changes; however a policy for reversing changes still needs to be fully developed. While contingency planning activities have improved, OA management has not documented the formal assignment of specific responsibilities for maintaining the contingency plans. Similar conditions were noted in prior audit reports.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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