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CITIZENS SUMMARY

Findings in the audit of the Statewide Accounting System Internal Controls

User Account Management	The Statewide Advantage for Missouri (SAM II) and MissouriBUYS systems are vulnerable to the risk of unauthorized or inappropriate transactions being processed because user accounts of terminated employees are not always removed timely. OA management has not fully corrected a weakness in the SAM II Financial system security settings that allows users to create a transaction and then apply approval to the same transaction without review or additional approval from another party.
Security Administration	OA management does not require supervisory review of system-logged user actions performed by the SAM II central security administrator, resulting in increased risk of unauthorized activities.
Policies and Procedures	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 has not fully developed a policy for reversing changes in the event of unforeseen complications in the implementation process. OA management has not documented specific responsibilities for oversight and maintenance of the SAM II contingency plans.

> In the areas audited, the overall performance of this entity was **Fair**.*

*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.

Recommendations in the audit of the Statewide Accounting System Internal Controls

User Account Management	We recommend the OA consider the following improvements. In addition, we recommend the OA consider them, if applicable, when implementing the new statewide accounting system:

1.1   Continue monthly reviews of Statewide Advantage for Missouri (SAM II) and MissouriBUYS user accounts to ensure access of terminated or transferred employees is removed, and develop additional procedures to identify accounts no longer needing access.

1.2   Continue to eliminate the risk of users approving transactions they create and establish policies to ensure future users are not granted this ability.

Security Administration	The OA perform and document periodic supervisory reviews of defined actions performed by the security administrator. In addition, the OA should consider this, if applicable, when implementing the new statewide accounting system.

Policies and Procedures	We recommend the OA consider the following improvements. In addition, we recommend the OA consider them, if applicable, when implementing the new statewide accounting system:

3.1   Restrict programmers from moving source code to the production environment. If resource constraints prohibit segregation of duties, sufficient supervisory review of programmer actions should be performed and documented.

3.2   Enhance change management policies and procedures by documenting procedures for the reversal of changes to the system if the implementation did not operate as intended.

3.3   Ensure adequate, complete documentation of the system is maintained throughout the entire system life-cycle, including replacement. This documentation should include formally designating responsibility for creating and maintaining contingency plans to ensure the system is available in the event of a disaster.