



COUNTY OF WINNEBAGO

WINNEBAGO COUNTY AUDITOR

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Munis Access Permissions Audit

Total Findings: 3
February 7th, 2017

The mission of the Winnebago County Auditor's Office is to safeguard Winnebago County assets and provide objective, accurate and meaningful information about County operations so that the County Board can make informed decisions to better serve County citizens.

AUDIT TEAM MEMBER(S):

Bryan M. Cutler, Chief Deputy Auditor

Copies of County Auditor's reports are available by request.
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February 9, 2017

Members of the County Board

Frank Haney, County Board Chairman

Amanda Hamaker, County Administrator

Carla Paschal, Chief Financial and Budget Officer

Gus Gentner, Chief Information Officer

My office has recently completed an audit of Munis access permissions. Munis is primarily a financial and accounting software package that has been in service by the County since 2003. It's utilized to manage budgeting, cash receipts, accounting, payroll, accounts payable and certain aspects of the Human Resources function. Munis is a highly decentralized system with many users across all County departments. Each user has been granted a very specific set of access rights within the system that they may use to view or modify data.

To audit these specific Munis access permissions the County Auditor's Office generated a report which contained the entire population of all Munis users. We selected 20 individuals to apply detailed review procedures of access permissions. Approximately three years ago the County Auditor's Office began working with the Information Technology Department to approve new hire access and changes to current employee access. Therefore our sample size focused primarily on employees who have been with the County for at least three years. The reports from which our testing was applied were manually run by Auditor's Office staff. Findings and recommendations are as follows:

Audit Findings & Recommendations

Finding #1: Out of 20 employees tested, 20 (100%) had access rights that were either inappropriate or unnecessary. 13 out 20 employees tested had inappropriate access to employee and vendor **social security numbers**. Several other examples of inappropriate and unnecessary Munis access rights were identified such as:

- Workflow superusers
- All vendor name maintenance
- Perform journal reversals
- View/Maintain direct deposit accounts
- View/Maintain employee date of birth
- View accrual balances/sick bank

- Payroll: access non-subordinates
- Add vendors on-the-fly
- Maintain audit records
- Update others' journal entries
- Maintain Job / Pay GL

These issues are primarily found in the Munis access rights of long-term employees who have not been subjected to the current new hire and access rights change review procedure.

Recommendation #1: The Munis access rights for **all** employees should be reviewed and potentially modified on a case by case basis. We would suggest utilizing the basic standard clerk roles across all employees and adding permissions only as needed. As this could potentially be a time consuming task we suggest administration designate a temporary project manager to facilitate the process.

Finding #2: There is no clearly defined ownership responsibility or accountability for Munis access permissions. Additionally, there is no formal policy or standard form in use to document and approve Munis access rights. An informal policy has been in place for approximately three years which consists of email correspondence between Information Technology, Auditor and Human Resources departments.

Recommendation #2: We recommend County administration formalize a procedure whereas Munis access permissions are reviewed and approved by the applicable department head, Chief Financial and Budget Officer and the County Auditor using a standard form. This form would ideally be part of the standard employee orientation and would be filled out by the department head. A separate standard form for other Munis access permissions changes could also be utilized. Information Technology should continue to process all requests for new hires and changes.

Finding #3: We noted 2 employees that are active in Munis but are no longer employed by Winnebago County. One employee left the County in 2007. This appears to be a minor oversight as a procedure exists between Human Resources and Information Technology to inactivate employees and appears to generally be working.

Recommendation #3: We will communicate to the Information Technology and Human Resources department of this issue and ask that the employees in question be inactivated.

