
Office of Financial Management (OFM)

Agency: 105

Audit Report: 1000619

Finding Number: 001

Finding: An excessive number of employees at state agencies have access to critical functions in the Human Resource Management System (HRMS).

Resolution: The Office of Financial Management (OFM) reviewed centralized roles/privileges/authorizations for the four OFM staff identified in the audit as having access to critical functions (critical access) and removed access for one user who no longer needed it. OFM worked with the Department of Personnel (DOP) to develop, test, and implement a new financial approver role that allows OFM staff to accomplish their duties with inquiry only access, which eliminates the need for access to critical functions. This role is scheduled for release by DOP in January 2010. At that point, OFM will be able to assign the three remaining users to this new role and remove the remaining critical accesses from these users.

Additionally, OFM researched role assignments at six agencies representative of state government to determine, where determination was possible, whether role assignments are reasonable given an individual's assigned duties and agency internal control objectives. OFM documented this research and will share specific results with the research agencies. Based on research, OFM reached general conclusions about role assignments which will be incorporated into ongoing assistance and training provided to agencies. OFM will continue to share overall recommendations with affected user groups.

OFM plans to provide ongoing agency support by sharing conclusions through assistance and training, which may include group training in conjunction with DOP as well as agency-requested one-on-one guidance. OFM is also exploring additional resources such as best practices, checklists, and agency self-assessment tools. Any materials jointly developed for new or enhanced DOP training will be evaluated for inclusion in OFM's existing training program.

Refer also to the Department of Personnel resolution for this finding on page 12.

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Finding Number: 002

Finding: An excessive number of employees in state payroll offices have conflicting duties in the Human Resource Management System (HRMS).

Resolution: Using role assignment data from six agencies representative of state government, segregation of duties data from the Department of Personnel (DOP), and internal control objectives, the Office of Financial Management (OFM) defined which personnel/payroll duties should be segregated and then determined which HRMS roles individually or in commonly used combinations grant conflicting duties. OFM then began a collaborative effort with DOP to review HRMS roles and determine any changes that can be accomplished without changing the underlying role-based security structure. Role review will continue in 2010.

In 2009, OFM began work to develop and recommend detective controls to be used centrally and/or at the agency level as a short-term solution, and to be continued if separation of duties cannot be enhanced in the system due to either technical or funding constraints. This work included research to determine whether enhancing system reports to detect errors would be a sufficient compensating control when segregation of duties cannot be achieved. Based on the results of this research, OFM reached general conclusions about segregation of duties and compensating controls with respect to the HRMS environment. During 2010, OFM will further develop agency risk assessment and internal control recommendations.

OFM plans to provide ongoing agency support by sharing conclusions through assistance and training, which may include group training in conjunction with DOP as well as agency-requested one-on-one guidance. OFM is also exploring additional resources such as best practices, checklists, and agency self-assessment tools. Any materials jointly developed for new or enhanced DOP training will be evaluated for inclusion in OFM's existing training program.

Refer also to the Department of Personnel resolution for this finding on page 13.

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Finding Number: 003

Finding: Users can make unauthorized changes to data in the Human Resource Management System (HRMS).

Resolution: During 2009, the Office of Financial Management (OFM) worked with the Department of Personnel (DOP) to:

1. provide additional information to state agencies regarding how to modify and use existing HRMS reports to track and monitor changes users made to HRMS data, and
2. evaluate potential changes to increase the usability of these reports.

During 2010, this work will be further developed and the results will be provided to agencies.

During 2010, OFM will also work with DOP to develop and conduct training sessions on internal controls, focusing on risk assessment, implementation of detective controls, documentation of the use of controls, and monitoring the effectiveness of controls.

Refer also to the Department of Personnel resolution for this finding on page 14.

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Status of Audit Resolution

December 2009

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Agency: 105

Audit Report: 1000619

Finding Number: 004

Finding: The Human Resource Management System (HRMS) is not supported by a disaster recovery backup site.

Resolution: The Department of Personnel (DOP) and the Department of Information Services (DIS) have completed consultation and planning efforts for a disaster recovery backup site. DOP is working with the Office of Financial Management to evaluate options to fund the cost of such a site.

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Finding Number: 005

Finding: A number of manual processes in the Human Resources Management System (HRMS) should be automated.

Resolution: Refer to the Department of Personnel resolution for this finding on page 16.