ITEM:  3

Florida Gulf Coast University Board of Trustees
September 16, 2014

SUBJECT:  Banner Finance Access Audit

PROPOSED BOARD ACTION

Accept the Banner Finance Access Audit Report provided on June 2, 2014 to President Wilson Bradshaw, Vice President for Administrative Services and Finance Steve Magiera, Assistant Vice President of Administrative Services/Controller Linda Bacheler, and Assistant Vice President of Business Technology Services Mary Banks.

BACKGROUND INFORMATION

This report presents the results of a limited scope audit of access to the Banner finance database. Banner is the Enterprise Resource Package (ERP) used by University personnel to gather and process data for students, faculty, and staff. The audit objectives were to determine whether the individuals with access to the Banner Finance Database are currently employed by the University, and whether the type of access in the Banner Finance Database is appropriate based on the employee’s position description. The third objective was to determine whether the process ensures roles and responsibilities in the Banner Finance Database are current and appropriate.

The audit was part of the 2013 - 2014 internal audit work plan approved by the FGCU Board of Trustees at its June 18, 2013 meeting.

Upon acceptance of the report by the FGCU Board of Trustees, a copy of the report will be sent to the Board of Governors as required.

Supporting Documentation Included: Banner Finance Access Audit Report issued June 2, 2014

Prepared by: Director of Internal Audit Carol Slade

Legal Review by: Vice President and General Counsel Vee Leonard (May 30, 2014)

Submitted by: President Wilson G. Bradshaw
INTEROFFICE MEMORANDUM

To: Steve Magiera, Vice President for Administrative Services & Finance  
    Linda Bacheler, Assistant Vice President of Administrative Services/Controller  
    Mary Banks, Assistant Vice President, Business Technology Services

Cc: Dr. Wilson Bradshaw, President  
    Susan Evans, Vice President & Chief of Staff

From: Jena Valerioti, Internal Auditor  
       Carol Slade, Director, Internal Audit

Date: June 2, 2014

Re: Banner Finance Access Audit (FINAL REPORT)

Please see the attached final report of the Banner Finance Access Audit. The report is dated May 28, 2014, the completion date of the audit draft report. No management response was required.


The audit was performed by Jena Valerioti, Internal Auditor and reviewed by Carol Slade, Director, Internal Audit.
Florida Gulf Coast University

Banner Finance Access Audit

Internal Audit Report

Report Date: May 28, 2014
BANNER FINANCE ACCESS AUDIT

EXECUTIVE SUMMARY
This Report represents a limited-scope audit of logical access to the Banner Finance Database. Banner is the Enterprise Resource Package (ERP) used by University personnel to gather and process data for students, faculty, and staff. The Banner ERP is divided into several modules, i.e. Finance, Student, Human Resources, and others. Additional University software applications also interface with the Banner Database to provide consistent information for University operations. The Banner Finance Database was the primary focus of this audit. An audit of the Student module was conducted during the 2012-2013 fiscal year.

In our opinion, Management processes and controls related to the access of University employees to the Banner Finance Database are adequate. As outlined in Section 12 of their Procedures Manual, Finance and Accounting has established a formal, written process for requesting, approving, maintaining and revoking Banner finance security access. These procedures provide a reasonable assurance that roles and responsibilities in the Banner Finance Database are current and appropriate. Moreover, they have established a recurring, annual process for reviewing the security permissions. Similarly, Business Technology Services (BTS) has established guidelines that aid the process of granting and maintaining access to the Banner Finance Database.

OBJECTIVES
A. Determine whether the individuals with access to the Banner Finance Database are currently employed by the University.

B. Determine whether the type of access in the Banner Finance Database is appropriate based on the employee’s position description.

C. Determine whether the process ensures roles and responsibilities in the Banner Finance Database are current and appropriate.

This audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors. The audit procedures provided a reasonable basis for our opinion.

AUDIT SCOPE – End of Fieldwork was May 14, 2014
- Review of all policies, procedures, guidance, and regulations related to access of the Banner Finance Database
- Review of the Banner Security Class Report data provided by BTS
- Review of Banner screens displaying Banner Finance Database access for a sample of 60 of the 385 individuals with access to a Banner Finance Security Class
- Review of payroll reports to determine employment status, as well as job descriptions, roles and responsibilities
BACKGROUND AND OBSERVATIONS

The Banner Finance Database contains various elements of financial data. Access to the Banner Finance Database is granted two ways to provide double layers of compensating access. One level of access is granted based on a “class” designation. A class designation is customized for the specified users within the class. Each class is comprised of various forms and queries that are unique to a particular job function and are accessible only to its assigned users. Some employees are assigned to multiple classes based on the needs of their positions. According to the Procedures Manual, “there are two levels of access that can be granted to a form within a class. Query access to a form will allow the Banner User ID to view existing data, but not to modify, add, or delete data. Maintenance access to a form will allow the Banner User ID to modify, add, or delete. Maintenance access is required to run a report or process.” A unique Banner User ID is issued to one individual. No individual has more than one Banner ID and a Banner ID is assigned to only one user.

The second level of access is granted in Banner using the user profile maintenance form (FOMPROF). This user profile maintenance form is used to restrict Banner Users to specific fund and organization codes as necessary. Fund codes represent monies designated for a particular use like auxiliary funds. Organization codes represent units such as colleges and departments. Additionally, query and maintenance access is granted using the Banner form FOMPROF.

Access to the Banner Finance Database must be approved by a Banner Data Custodian (Data Custodian). In general, Data Custodians are high-level employees (i.e. directors) who have significant responsibilities and authority for the data under their purview.

Currently, the Banner Finance Database is managed by three Data Custodians who are located in Finance and Accounting, and they process requests for access to finance data. Only specified individuals across the University are authorized to submit requests to the Data Custodians. These Authorized Account Requestors are typically directors, deans, and/or supervisors who have received delegated authority to request access for subordinate employees.

Request for finance access or changes to finance access are made via the Finance System Security Request Form. When a Data Custodian receives a written request for access to the finance database, he or she reviews the request and if considered acceptable, an electronic work order is submitted to Business Technology Services (BTS), the department which ultimately provides security class access upon proper authorization. Additionally, the Data Custodian will establish the required user information in Banner using the profile maintenance form (FOMPROF).

Quarterly, BTS sends an email to all Data Custodians with a listing of employees with database access and their respective class assignments. Data Custodians are asked to review the report and submit a work order if any changes to employee access are needed. Data Custodians are required to respond if no changes are needed based on the most current quarterly report.
According to Finance and Accounting’s Procedures Manual, “each year, the Data Security Coordinator will coordinate an audit with each department to ensure the security permissions on file within their departments are accurate and still current.” However, because Finance and Accounting has had difficulty filling the Data Security Support position, the annual security audit process has been prolonged. At the time of the audit, Finance and Accounting was still working to complete the first annual security audit. Internal Audit noted that access was being monitored and changed as a result of the security audit.

**SUMMARY**

Our audit disclosed that all individuals in the sample with access to the Banner Finance Database are currently employed by the University and maintain appropriate access based on their position. Additionally, the governing procedures provide for acceptable maintenance of current and appropriate assigned roles and responsibilities in the Banner Finance Database. Overall, the scope of the audit disclosed no reportable audit findings.

Audit Performed by: Jena Valerioti, Internal Auditor
Audit Reviewed by: Carol Slade, Director of Internal Audit