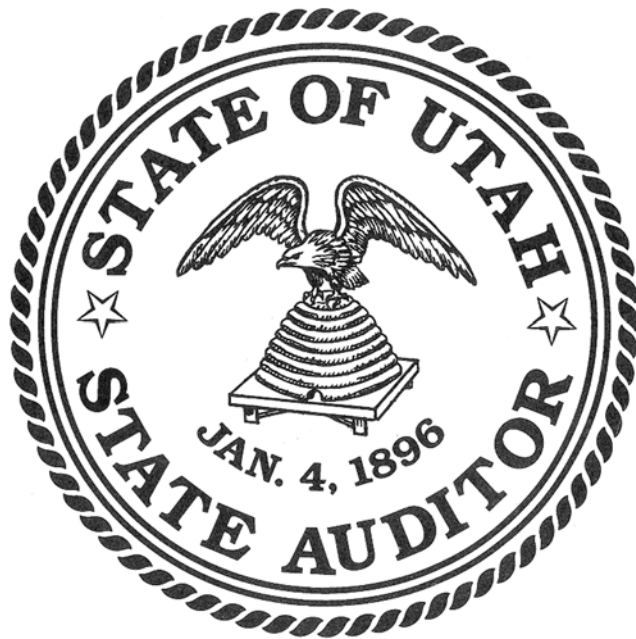


WEBER STATE UNIVERSITY

Report on Information Systems Audit
For the Year Ended June 30, 2018

Report No. 18-13



OFFICE OF THE STATE AUDITOR

AUDIT LEADERSHIP:

John Dougall, State Auditor

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WEBER STATE UNIVERSITY
REPORT ON INFORMATION SYSTEMS AUDIT
FOR THE YEAR ENDED JUNE 30, 2018

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OFFICE OF THE
STATE AUDITOR

November 27, 2018

To the Board of Trustees, Audit Committee,
and
Dr. Norman C. Tarbox, President
Weber State University

This letter is provided to communicate, at an interim date, control deficiencies identified from our information systems audit procedures at Weber State University (University) that are weaknesses in internal control. Accordingly, this communication is based on our audit procedures performed through June 30, 2018. Because we have not completed our financial audit of the University, additional weaknesses may be identified and communicated in our final report.

In planning and performing the information system audit procedures related to our financial statement audit for the fiscal year ended June 30, 2018, we considered the University's internal control over information systems affecting financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control over financial reporting does not allow management or employees, in the normal course of performing their assigned functions to prevent, or to detect and correct, misstatements on a timely basis. A material weakness in internal control over financial reporting is a deficiency, or a combination of deficiencies, that create a reasonable possibility a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control is for the limited purpose described in the second paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be material weaknesses or significant deficiencies as defined above. Given these limitations during this audit, based on the procedures performed through June 30, 2018, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We did note certain deficiencies which we are submitting for your consideration. These matters are described in the accompanying schedule of findings and recommendations.

The University's responses to our findings are included in the accompanying schedule. The University's responses were not subjected to the auditing procedures applied in the audit and, accordingly, we express no opinion on the responses.

The purpose of this interim letter is solely to communicate, prior to completion of our audit, certain deficiencies in internal control applicable to the information systems audit procedures we performed. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ethan Heintzelman', with a stylized flourish at the end.

Ethan Heintzelman, CPA, CISA
Data and Technology Audit Director
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cc: Steven E. Nabor, Senior Associate Vice President for Financial Services
Ronald L. Smith, Controller
Bryce Barker, Director of Internal Audit
Bret R. Ellis, Vice President for Information Technology

FINDINGS AND RECOMMENDATIONS

1. **UNABLE TO DETERMINE IF TERMINATED USER ACCOUNTS WERE DISABLED TIMELY** (Design Deficiency)

We could not determine whether Weber State University disabled terminated employee user accounts for Banner (the University's financial accounting system) in a timely manner. The University should disable all system user accounts associated with terminated employees as close to the termination date as feasible and retain evidence showing when the accounts were disabled. When user accounts associated with terminated employees are not disabled in a timely manner, the risk of improper system access is increased.

Recommendation:

We recommend the University disable terminated user accounts timely and document when the accounts are disabled.

University's Response:

We will have this process redesigned by March 31, 2019.

Projected Completion Date: 31 March 2019

2. **TERMINATED USER ACCOUNTS NOT DISABLED** (Operating Deficiency)

We identified 75 terminated employees who appeared on the Banner user listing without justification. All system user accounts associated with terminated employees should be disabled as close to the termination date as feasible. When user accounts associated with terminated employees remain active, the risk of improper system access increases.

Recommendation:

We recommend the University establish a process to disable user access upon an employee's termination.

University's Response:

The 75 user accounts identified were student hourly employees. This operational issue will be remedied in the provisioning application upgrade currently underway by removing the accounts upon deprovisioning and storing an audit trail of the steps taken.

Projected Completion Date: 31 March 2019

3. **INSUFFICIENT REVIEW OF APPLICATION USER PRIVILEGES**
(Design Deficiency)

The University does not have an adequately designed process to periodically review Banner application user privileges to ensure that all access is necessary and appropriate and that inactive accounts are disabled. Additionally, department heads review their own access to the application. Without a properly designed review, the risk of unauthorized or inappropriate application access is increased.

Recommendation:

We recommend the University establish a more formal process to periodically (e.g. semi-annually) review Banner application user privileges in order to 1) ensure all application access is necessary and appropriate, 2) detect and disable accounts that are not being used, and 3) ensure end users are not the sole reviewers of their own access.

University's Response:

We agree with the finding. We will have this corrected by March 31, 2019.

4. **INSUFFICIENT REVIEW OF THE BANNER DATABASE AND SERVER USER PRIVILEGES** (Design Deficiency)

The University does not have a process to periodically review the Banner database and server user privileges to ensure that all access is necessary and appropriate and that inactive accounts are disabled. Without this review, the risk of unauthorized/inappropriate database and server access is increased.

Recommendation:

We recommend the University establish a process to periodically (e.g. semi-annually) review Banner database and server user privileges in order to 1) ensure that all database and server access is necessary and appropriate, 2) detect and disable accounts that are not being used, and 3) ensure end users are not the sole reviewers of their own access.

University's Response:

We have established a process to periodically review and verify the Banner database user privileges. We are in the process of completing a similar review and verification of end user server access.

Projected Completion Dates:

Review of Banner Database User Privileges: Done as of September 2018.

Review of Server User Privileges: To be completed as of 31 March 2019

5. **INADEQUATE LOGGING OF APPLICATION CHANGES** (Design Deficiency)

The University's current change management process is not sufficient to identify Banner application changes made without a corresponding ticket nor can it produce an auditable change management population. Without such a process in place, the risk of inappropriate changes is increased.

Recommendation:

We recommend the University implement a process that would 1) track all Banner application changes and 2) produce an auditable change management population.

University's Response:

The IT department is working on a process/toolset that will track all Banner application changes and provide an auditable change management report.

Projected Completion Date: 31 March 2019