QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2024 QAR-04

PYRL Access Review

The Post Audit Subsection of the Bureau of State Payrolls (BOSP) has completed a Statewide review of FLAIR PYRL User ID's as of March 1st, 2024.

PURPOSE

The objective of this review is to ensure that User IDs were being terminated immediately upon employee separation, that user IDs were not being shared to bypass internal controls, & that they're being used in accordance with recommended Payroll Preparation Manual guidelines & requirements in Volume V, Section 1.

SCOPE

All agencies that have a minimum of one employee with access to the FLAIR/PYRL system, whether they are an Access Control Custodian for the agency, or a production account with payroll processing functions.

BACKGROUND

An on-line system must have security measures to prevent unauthorized persons from accessing computer files. Authorized personnel must be allowed access to only those files for which they have authority. This is achieved through the use of sign-on procedures and carefully controlled maintenance of the Access Control File.

The Access Control File contains the valid organization codes and initials of employees authorized to access the system. This file is checked each time an organization code, initials and password are entered, and access is not allowed if the entered organization code, initials, and password are not included in the file. Also included in the file are the authorized functions for each organization code/initial combination. Access is allowed only to those functions that are included on the file for the entered organization code/initial combination.

There are two types of access: Access Control sign-on and Operating sign-on. The Access Control sign-on grants access only to the Access Control File and the Operating sign-on grants access only to operating files. A single sign-on cannot access both Access Control and Operating files.

Volume 5, Section 1 "*Payroll System Access*", subsection C (2)(3) "*Review of Security Measures*" of the Payroll Preparation Manual, states the user ID is made up of 3 alphanumeric characters and should always consist of the user's initials. The "DESCRIPTION" field is reserved for the Employee Id (People First Id, <u>not Appointment ID</u>) and the employee's position title. This information is required to be entered for all users.

Methodology

The Post Audit Team obtained the list of all User ID's currently active from PYRL which details information such as User Group, Group Level, Org Code, User ID, ACC status, Name and Description. The data was collected for the report, on March 1st, 2024.

- All active PYRL Access Control User ID's (420 ID's) were the sample population for review.
- Each employee's Access Control Custodian status was validated.
- Each employee's job status was reviewed via People First to ensure the employee was currently employed with the agency who established the PYRL access.

CONCLUSIONS

Out of 34 possible agencies and an additional grouping of Statewide Users, 26 agencies and the statewide group contained a total of 71 findings that were not in compliance with **Volume 5, Section 1** of the Payroll Manual, which can be placed into one of the following categories:

1. Incorrect People First ID.
2. Incorrect People First ID, Appointment ID listed.
3. Incorrect People First ID, Appointment ID listed & No Position Title.
4. No People First ID.
5. No Position Title.
6. No People First ID & No Position Title.
7. Separated Employee w/Active PYRL Access, or Multiple Accounts.

This review did not identify any shared or generic accounts.

- At least one finding was discovered in 26 of 34 state agencies. **(76.5%)**
- There were 71 findings across 420 PYRL ID's. **(16.9%)**
- 67 of the 71 findings **(94.4%)** do not meet the PYRL description requirements described in the PPM.
- Four of the 71 findings **(5.6%)** are attributed to PYRL Users with active access that were not currently employed with that State Agency at the time of the review. Three remained active after employees separated, and one employee has a second active account with another agency as of this report.

All Findings: Failure to meet PYRL Description Requirements, per Volume 5, Section 1 of the Payroll Preparation Manual
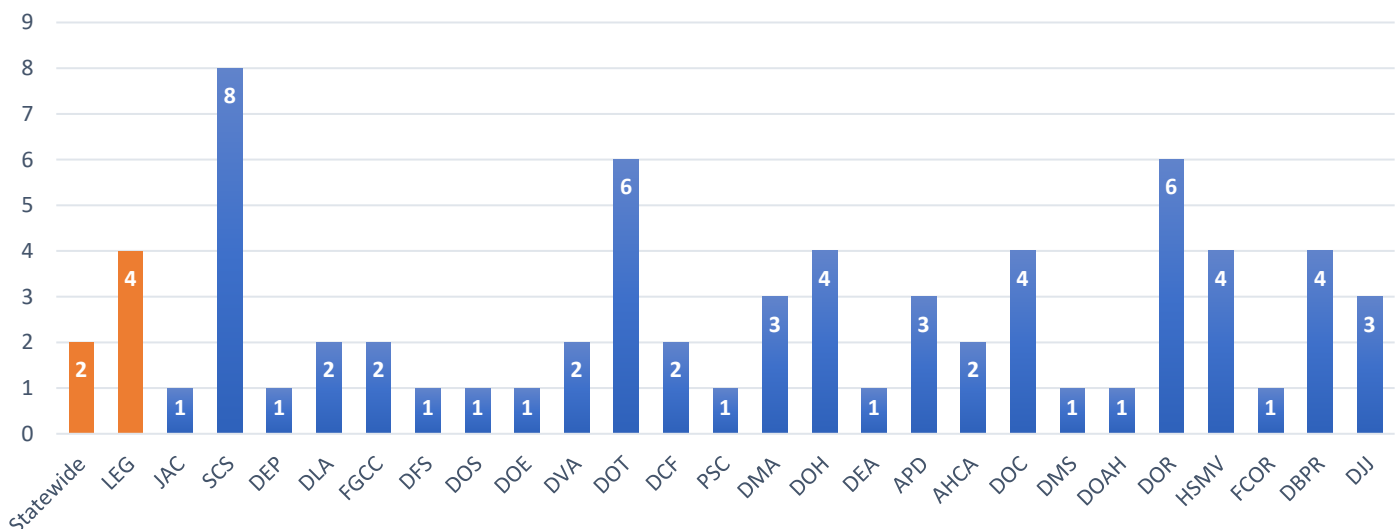
In the 62 working days of January, February, and March of 2024, there were 120 user access additions, 24 of which provided no employee ID in the add process. There were 20 user access deletions, 5 of which provided no employee ID upon deletion and 107 user access edits, where 11 were completed in which the Agency Custodian did not provide an employee ID. In total, there were 247 PYRL Access transactions, and during each process of adding, deleting, or editing access an employee ID was not provided 16.2% of the time.

Incorrect People First ID (Categories 1-3 above)

Agencies either mistakenly used an appointment ID, entered an incorrect People First ID in error, or did not provide a position title as required in **Volume 5, Section 1** of the *Payroll Preparation Manual*. 31 of the 71 agency findings **(43.7%)** are attributed to this "Incorrect People First ID" grouping.

- Two of the 31 accounts showed an incorrect People First ID in error. **(6.45%)**
- 27 of the 31 accounts incorrectly list an Appointment ID. **(87.1%)**
- Two of the 31 accounts incorrectly list an Appointment ID **and** had no position title. **(6.45%)**

No People First ID and/or No Position Title (Categories 4-6 above)

Agencies either did not provide a People First ID or did not provide a position title as required in **Volume 5, Section 1** of the *Payroll Preparation Manual*. 38 of the 74 agency findings (51.3%) are attributed to this "No People First ID and/or No Position Title" grouping.

- 24 of the 36 accounts provide <u>no</u> People First ID. **(66.7%)**
- Ten of the 36 accounts provide <u>no</u> Position title. **(27.8%)**
- Two of the 36 accounts provide <u>no</u> People First ID <u>and</u> no position ID. **(5.5%)**

Separated Employees w/Active PYRL Access (Category 7 above)

Four of the 71 agency findings **(5.6%)** are attributed to this grouping. Three employees no longer worked with the agency that created their access, 1 had a second access with another agency.

Department of Transportation had two employee's accesses which were not removed on the last day of employment, February 3rd, 2024, and February 28th, 2024. One employee moved to another state agency as of February 3rd, 2024, and DOT did not remove the access. **It remained active as of this report, therefore the employee has multiple active accounts (2) for multiple agencies (DOT and DOAH).**

A Department of Corrections employee's access was not removed on the last day of employment, February 17th, 2024. **It also remained active as of this report.**

Separated Employees w/Active PYRL Access	
Department of Transportation	2
Department of Corrections	1

Users w/PYRL Access that Cannot be Validated (6)

There were six user IDs identified that could not be validated via People First and/or PYRL. They are listed with DMS as "Problem Resolution Specialist" in their description. I received confirmation from DMS/People First that they are contractors with Alight/NGA (Northgate Arinso) Human Resources. They support the Refunds and Reconciliation teams in Operations within the People First Service Center.

AGENCY RESPONSES

Each agency with a finding was sent a notification email of findings and was asked to review all of their current users with PYRL access and make the necessary adjustments to adhere to the requirement shown in Volume V, Section 1(C) of the Payroll Preparation Manual, as well as agencies with separated employees and the timely removal of access upon separation.

22 of the 25 agencies that were notified of their findings acknowledged the findings, and replied with assurances that the findings were corrected, or that a process was put in place to better assist with the removal of a separated user's access.

The remaining three agencies with a finding did not acknowledge the email or findings and remain out of compliance. These agencies include the Department of Environmental Protection, Florida Gaming Control Commission, and the Agency for Healthcare Administration**.**

RECOMMENDATIONS

Separated Employees w/Active PYRL Access

Volume 5, Section 1 "*Payroll System Access*", subsection A states that the agency Access Control Custodian is responsible for:

- Removing access for employees who should no longer have access to the payroll system due to termination, suspension, or reassignment of duties.
- Monitoring agency user access on a regular basis. It is recommended by BOSP that agencies perform a quarterly review of all users within the agency.

Agencies should ensure that Job changes and terminations be immediately managed by removing affected employees' access using the access control function. There is no rule preventing an agency from removing an outgoing employee's access prior to the last day employed, that decision can be made based on the agency's business needs, however the employee's access should be removed no later than close of business on the employee's last day in their position.

Fails to meet PYRL description requirements per the Payroll Preparation Manual

Volume 5, Section 1 "*Payroll System Access*", subsection C (2)(3) "*Review of Security Measures*" of the Payroll Preparation Manual, states the following:

- The "**User ID"** is made up of 3 alphanumeric characters and should always consist of the user's initials.
- The "**DESCRIPTION**" field is reserved for the Employee Id (People First ID, not Appointment ID) and the employee's position title.

Agencies should complete all updates and maintain these practices on a consistent basis, throughout the state (if the agency is not centralized) in the future to assist with the auditing of system accesses and employment verifications.