



# Wicomico County, Maryland

## OFFICE OF THE INTERNAL AUDITOR

P.O. BOX 870  
SALISBURY, MARYLAND 21803-0870  
410-548-4696  
FAX 410-548-7872

Steve Roser, CPA/CIA/CFE  
*Internal Auditor*

June 15, 2015

### Internal Auditor's Report

The County Council and County Executive of Wicomico County, Maryland:

Pursuant to Section 305(D) of the Wicomico County Code and Council Resolution No. 114-2014, the Office of the Internal Auditor (IA) conducted a review of the data reporting and analysis functions contained in the County's accounting software (MUNIS). A report is submitted herewith. The purpose of the consultation was to determine the availability of beneficial reports along with the level of usage within the County.

IA conducted the consultation with due professional care, and IA planned and performed the consultation to obtain a snapshot of the reporting and analysis efficacy of MUNIS. The consultation revealed a robust system of reporting and analysis capabilities.

IA extends our appreciation to the County Council for the opportunity to interact personally with the software manufacturers during a recent sponsored training session.

Respectfully submitted,

J. Stephen Roser, CPA  
Internal Auditor

## Contents

Internal Auditor’s Report .....	1
Contents .....	2
Consultation Report .....	3
Background .....	3
Objectives .....	3
Scope .....	3
General Highlights .....	3
Findings and Suggestions .....	3
Training .....	3
Administration .....	3
Security .....	4
Auditor’s Closing Remark .....	4

## Consultation Report

### Background

MUNIS is a powerful accounting software system manufactured by Tyler Technologies, Inc. Tyler Technologies of Plano, Texas is a publically traded company specializing in software development for the public sector employing 2,800 people. Wicomico County converted to MUNIS in 2008. Most areas of the County use reports containing data to evaluate performance, plan future endeavors, and to create budgets. Focused reports and data groups facilitate efficiency and effectiveness by eliminating clutter.

### Objectives

The objectives of the consultation were to:

1. Gain an understanding of available MUNIS reports
2. Determine how major departments use MUNIS reports

### Scope

Objectives and methodology were adjusted as information was gathered. The consultation period examined on a test basis was FY 2015 to date. The Scope was open ended. Observations, interviews, and inquiries with appropriate personnel were conducted. Additionally, IA examined various documents pertaining to the following:

- Key MUNIS reports used by major departments
- MUNIS training documentation
- MUNIS training presentation material

### General Highlights

Tyler Technologies provides annual training to its software users. IA attended a three-day training event in May 2015. Although attended by nearly 3000 participants, the training was well organized and relevant. Tyler offers over thirty products including MUNIS. The company offered over 200 concurrent sessions for MUNIS alone during the three-day training from which participants could choose. Tyler showed a proactive approach to software development by continually asking for participant input related to enhancements. Additionally, Tyler provides continuous online training (Tyler University) along with a blog where users can interact with each other and the manufacturer to provide support.

## Findings and Suggestions

### Training

As mentioned in the previous section of this report, Tyler Technologies provides annual training for users of its products. According to some in County management, each department budgets funds to send individuals in their charge to annual training. It may be more beneficial if the County makes decisions concerning participants centrally as a collaborative effort. This will assure that the County employees attending are the ones who would benefit most. Additionally, Tyler Technologies provides training materials prior to the event. Managers should require material review by participants for their chosen sessions.

### Administration

IA suggests that management consider appointing someone to oversee MUNIS as a primary duty. Such a position would provide increased efficiency and effectiveness relating to numerous County functions. We have evidence that functions within MUNIS (currently available at no additional charge) exist that would streamline many procedures.

A dedicated person could champion the use of these available tools, educate MUNIS users, and stay up-to-date on the availability of enhancements.

### **IT Security**

IA suggests that management consider centralization of security assignments for access to MUNIS. Security access designed for each user role should be monitored and controlled. A robust system of authority and control for a system of this magnitude should have:

- A single data owner who has full editorial access to all data (e.g. the CFO)
- A different system owner who has full editorial server and other software access (e.g. an IT expert)

Additionally the County should require all users to change passwords on a regular basis. IA, with Council's permission, can plan a future risk assessment and audit of County security practices for information technology.

### **MUNIS Cubes Function**

One major function within MUNIS driving reporting is called the "cubes" function. This function originates in Microsoft Excel and links to MUNIS data. It creates a robust Excel pivot table with numerous data points in various functions (general ledger, payroll, etc.) allowing the user to design a report for a specific purpose. The report is nearly in real time and can be refreshed.

### **Auditor's Closing Remark**

The Wicomico County Office of the Internal Auditor would like to thank the County Council for the opportunity to attend MUNIS training. Additionally, special thanks go to County management and staff for their input.