UTHealth
The University of Texas
Health Science Center at Houston



# 16-210 ImageNow

We have completed our audit of ImageNow. This audit was performed at the request of the UTHealth Audit Committee and was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

## BACKGROUND

ImageNow is an application that securely stores and attaches document images to applicable PeopleSoft transactions within the Financial Management System (FMS). It allows for quicker and more efficient workflow approval processes, online read-only access, and the elimination of paper files. ImageNow is currently used for UTHealth and UT Physicians (UTP) non-PO vouchers, journals, and travel reimbursements.

## OBJECTIVES

The objective of this audit was to determine whether controls over the ImageNow application are adequate and functioning as intended.

## SCOPE PERIOD

The scope period was March 1, 2015 – March 31, 2016 for all transaction testing. For access testing, the access listing was obtained and analyzed as of April 12, 2016.

## METHODOLOGY

The following procedures were performed:

- Verified ImageNow policies and procedures exist and that training is included within the FMS training module. A&AS also selected a sample of 25 processors and verified that they received ImageNow training.
- Obtained the list of employees with access to the ImageNow repository (as of April 12, 2016) and assessed the appropriateness of access given job titles and responsibilities. A&AS also obtained evidence that the ImageNow Reader (used within FMS) is read-only access and access to the ImageNow repository is restricted to authorized employees only.
- Reviewed a sample of UTHealth (25) and UTP (25) FMS transactions (with attached images) for proper approval, legibility, redaction of sensitive information, adequacy of documentation, and attachment of metadata.

## AUDIT RESULTS

A&AS identified areas of improvement related to the redaction of sensitive information and repository access:

- Four documents contained sensitive information that had not been redacted.
- One employee was determined to have inappropriate access to the ImageNow repository.

713.500.3160 phone 713.500.3170 fax
P.O. Box 20036
Houston, Texas 77225
www.uthouston.edu

**NUMBER OF PRIORITY & HIGH FINDINGS REPORTED TO UT SYSTEM**
None

We would like to thank the staff and management within the Administrative Technology and Finance teams who assisted us during our review.

Daniel G. Sherman, MBA, CPA, CIA
Assistant Vice President

## MAPPING TO FY 2016 RISK ASSESSMENT

| | |
|---|---|
| **Risk (Rating)** | Not applicable. |

## AUDITING & ADVISORY SERVICES ENGAGEMENT TEAM

| | |
|---|---|
| **Assistant Vice President** | Daniel G. Sherman, MBA, CPA, CIA |
| **Audit Manager** | Brook Syers, CPA, CIA, CFE, CISA |
| **Auditor Assigned** | Tammy Tran |
| **End of Fieldwork Date** | April 29, 2016 |
| **Issue Date** | May 12, 2016 |

**Copies to:**
Audit Committee
Rick Miller
Connie Wooldridge
Michael Tramonte

| | |
|---|---|
| **Issue #1** | The ImageNow Document Imaging FAQs state the following sensitive information must be redacted:<br>• Social security numbers<br>• Bank account numbers<br>• Credit card numbers<br>• Intellectual property or research data that could be considered proprietary<br>• Personal health information<br>• Income and credit histories<br>• Protected student information<br><br>A&AS selected a sample of 50 combined UTHealth/UTP vouchers and general ledger journals and reviewed the supporting ImageNow documents for redaction of sensitive information. We noted that supporting documents for 4 of the 50 (8%) transactions contained bank account information (on check images) that had not been redacted. Management informed us banking information included on checks does not need to be redacted as it is not considered confidential and is necessary to support the transaction. |
| **Recommendation #1** | We recommend that the ImageNow redaction requirements be reevaluated and the Document Imaging FAQs updated accordingly. |
| **Rating** | Low |
| **Management Response** | The ImageNow redaction requirements will be modified to remove the requirement to redact banking information. |
| **Responsible Party** | Michael Tramonte |
| **Implementation Date** | June 30, 2016 |

| | |
|---|---|
| **Issue #2** | Control Standard AC-2 of the Security Controls Standards Catalog (a supplement to Texas Administrative Code 202) states that the organization should monitor the use of information system accounts and notify account managers: 1) when accounts are no longer required; 2) when users are terminated or transferred; and 3) when individual information system usage or need-to-know changes.<br><br>A&AS reviewed the access listing for ImageNow and noted an employee with inappropriate access to the image repository. It was determined that the initial access granted was appropriate; however, the employee transferred to another department and access was not properly revoked. The employee worked in the Medical School before the transfer and management informed us that for Medical School employees, FMS/ImageNow access is not automatically terminated after an internal transfer. This functionality has been discussed in the past but was deemed cost prohibitive.<br><br>During fieldwork, a request was sent to the ImageNow team and the employee's inappropriate access was terminated. |
| **Recommendation #2** | We recommend that the employee's inappropriate access to ImageNow be terminated. |
| **Rating** | Medium |
| **Management Response** | The employee's inappropriate access has been terminated. |
| **Responsible Party** | Rick Miller |
| **Implementation Date** | Implemented |