



*New Jersey Legislature*  
★ Office of LEGISLATIVE SERVICES ★  
**OFFICE OF THE STATE AUDITOR**

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## **EXECUTIVE SUMMARY**

**DEPARTMENT OF THE TREASURY  
DIVISION OF PURCHASE AND PROPERTY  
NEW JERSEY STATE OF THE ART REQUISITION TECHNOLOGY (NJSTART)  
February 4, 2019 to July 31, 2020**

Overall, we found that the Division of Purchase and Property (division) has general and application controls in place to ensure the confidentiality, integrity, and availability of the application and its data. However, we noted areas where these controls are not functioning effectively and require management's attention. In addition, our audit identified aspects of the development and implementation of the NJSTART application that have created issues in meeting the purchasing needs of all state agencies.

### **AUDIT HIGHLIGHTS**

- Our audit disclosed issues with the management of user access to the NJSTART application. We found 476 active NJSTART user accounts belonging to users who had separated from service and 51 active accounts of users who had transferred to another state agency while retaining their access to the previous agency. We also found 1,139 active user accounts that had been created and never used and 1,476 user accounts that should be disabled or removed because of inactivity. Lastly, neither the using agencies nor the division is performing periodic reviews of user access, as evidenced by the issues we found.
- We identified 147 users with the Organizational Administrator (OA) role, which is responsible for managing users in a particular agency, as well as creating and modifying approval paths for transactions. State policy regarding administrative users requires agencies to segregate these users' accounts so they do not also have functional roles in the system. We found 133 OAs with access to at least one additional functional role and identified 1,491 purchase orders, 401 receipts, and 1,714 invoices where the OA performed more than one aspect of the transaction (creation, update, or approval).
- We observed that the NJSTART system is not meeting the purchasing needs of all agencies. The system has been in use by agency purchasing staffs since 2016, although it still does not process Delegated Purchase Authority and Waiver of Advertising transactions. In addition, it does not have an interface with the Financial Management Information System (FMIS), which is used by agencies to request federal reimbursements. Therefore, the previous purchasing system remains in use for agencies needing this interface.

### **AUDITEE RESPONSE**

The department generally concurs with our findings and recommendations.

For the complete audit report click [here](#).