

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Audit Administration
To: All IPA Firms
Subject: Procedures performed by ISA for CFIS_OAKS, CFIS Web and WebRMS Systems
Date: June 16, 2022

DITA performed the following testing related to the state CFIS_OAKS, CFIS Web and Web RMS systems:

- Tested IT General Controls for the CFIS_OAKS and CFIS Web systems.
- Tested limited IT General Controls for the Web RMS system.
- Tested the accuracy of the following CFIS Web (Reports that start with "CR") and Web RMS (Reports that start with "RR") reports:
 - **Unallocated:** CR301;
 - **Allocated:** CR401, CR402, CR403, CR404; CR404A
 - **RMS Recalculation:** RR412 and CR445
 - **Post Allocated Adjustments:** CR455
 - **Financial:** CR451, CR452, CR453, and CR454
 - **Quarterly:** CR501, CR504, CR512, CR513, and CR514.
- Traced the Web RMS re-distribution percentage output to the CFIS Web redistribution percentages used to allocate costs (CR401, CR402, CR403, CR404, CR445, and RR412).
- Tested the accuracy of the RMS and FTE percentage calculations and resulting individual program level allocations (Report RR412).
- Tested the accuracy of Federal CFDA Summary Schedule Report (CR504).
- Tested application controls in the Web RMS system and the CFIS Web system.

As a result of the testing performed, auditors can rely on the operating effectiveness of programmed procedures related to the Federal CFDA Summary Schedule Report, RMS and FTE percentage calculations and individual program level allocations.

Auditors can also rely on the operating effectiveness of programmed procedures related to the **CFIS Web** CR301, CR401, CR402, CR403, CR404, CR404A, CR445, CR455, CR451, CR452, CR453, CR454, CR501, CR504, CR512, CR513, and CR514 reports.

Other than the testing procedures already incorporated in the FACCRs, there are no user control considerations as a result of the DITA testing.

For the period covering calendar year 2021 ODJFS obtained a Type 2 SOC 1 report for the WebRMS system. However, the period of the SOC-1 report was from July 1, 2020 through March 31, 2021, only covered three months of the calendar year 2021 period. A subsequent SOC-1 report covering the period April 1, 2021 through March 31, 2022 was in process but is not expected to be available until August 2022. Although there is some risk that programmed procedures did not function properly during some portion of the period, the controls tested by DITA were operating as designed and there were no errors in the testing of the reports. Therefore, the risk is minimal at the county level and no additional procedures need to be performed.

Auditors should include this communication in their CY21 TeamMate county projects. For reports covered within this memo, no additional mathematical accuracy tests are required. However, if you are relying on other JFS reports not addressed within this memo, some mathematical accuracy tests will be necessary. Effective general controls help prevent unauthorized or improper programming changes, and there is an inherent consistency with automated calculations. Reliance on general controls can be appropriate for standard reports. Based on the control tests documented within the memo we feel that risk is low. This risk helps guide auditor judgment in determining the amount of mathematical accuracy testing necessary over automated reports. When risk is lower, the level of testing does not need to be extensive. Testing at this level usually only requires either reconciling one critical total to an independently generated source or recalculating one key formula or subtotal.

Questions can be directed to FACCR@ohioauditor.gov.