WebGAAP Description

OVERVIEW OF WEB GAAP

Web GAAP software is used by clients, IPA firms and the Auditor of State's (AOS) Local government Services (LGS) department to prepare GAAP based financial statements according to the GAAP reporting requirements. Although initially designed for use by school districts, "other entity types" (i.e. city, county, etc.) use the software as well. The Web GAAP application consists of a program to upload cash basis data from a client generated file, a journal entry system, trial balance calculation (i.e. posting GAAP conversion journal entries), and reports. LGS defined the structure for the financial statement GAAP conversion. Each entity type (i.e. school districts and "other entity types") uses a different chart of accounts. In addition, users have a limited ability to customize some of the aesthetics for an entity's reports.

Web GAAP is a stand-alone web-based application. The AOS owns the Web GAAP software; and AOS programmers maintain it. The hardware that supports the application and data resides at the State of Ohio Computer Center (SOCC).

APPLICATION FUNCTIONS

Cash Upload Process

Cash Basis File Creation

The entity's cash upload file must be in a format acceptable to Web GAAP.

The GAAP/GASB data upload function in Web GAAP uses the USAS GAAPExport.TXT file. However, the resulting file is also suitable for loading into other applications such as Excel, Access, etc.

School districts using State Software (USAS), generate the cash upload file from the extracts menu. From this menu, users select GAAP and then select the fiscal year for which they are generating the extract, from the available drop down menu. The extract is generated and downloaded in TXT format. The generated extract file is entitled "GaapExport.txt". Some districts export and upload the "GaapExport.txt" file themselves. If the district receives assistance from their ITC or an outside firm to upload the cash file for them, it is the district's responsibility to e-mail the file to the ITC or the firm.

Entities not using USAS, create their upload file from their accounting systems. There is no standard process for these entities. If an entity is unable to generate a cash upload file in a format acceptable to Web GAAP, the entity can manually enter the cash transactions in the cash journal. The option for manual cash transaction entry is only available when an upload file is not present on the system.

Because the cash upload file is a .txt file and it is not automatically input into the Web GAAP application, the possibility exists the file may be manipulated between the time it is actually created and the time it is actually uploaded into the Web GAAP application. We did not determine if or how the entity maintains security over the cash upload file from creation to upload.

Cash Upload process

The upload process requires a user to have update access.

The upload process begins with opening a new fiscal year. Users do this by selecting the 'Open New Fiscal Year' from the Setup Menu. The fund tables and prior year closing balances are carried forward to the new fiscal year.

Once the new fiscal year is open, the user must go to the Web GAAP welcome screen and select the entity and the new fiscal year. In the Setup Menu, users select the 'Upload Cash Data' option. Users then select the cash upload file if one is available. If the cash upload file is not available, the user can manually enter the cash detail as described in the manual entry process described below. Once a file has been selected, it is ready for upload.

The upload program checks the file selected for upload to confirm it meets the Web GAAP cash file criteria. If an error occurs during the upload process, an error report is generated on the upload screen and the upload process ends. The upload program checks the following:

- The year data in the first field of the upload file matches the selected Web GAAP fiscal year.
- Function codes are in the entity type's function code table.
- Receipt codes are in the entity type's receipt code table.
- Object codes are in the entity type's object code table.
- Funds must be equal to or greater than three characters in length.
- SCC must be equal to or greater than four characters in length.

As the upload process is running, the Web GAAP screen shows the progress details. These details include:

- The fiscal year matching results.
- Validating Cash Upload File (as described in the checks above).
- Number of funds processed, number of funds added.
- Number of transactions processed, number of transactions added.
- A message when the upload process is complete.

To confirm the cash journal uploaded, users can view the cash journal report from the Reports Menu.

Manual Entry Process

If an entity is unable to generate a cash upload file in a format acceptable to Web GAAP, the entity may manually enter cash transactions into the cash journal. When entering these cash journal entries, the transaction type 'Manual – Cash Transaction' should be selected. The transaction type only appears if an entity has not run the cash upload process.

Manual entry entities have the option to copy the prior year's manual cash transaction information to the current year. This is done by using the 'Copy Prior Year's Manual Cash Transactions to Current Year' option in the Setup Menu. Running this process will copy the prior year cash journal entry account coding information to the current year. The description, source, and amounts detail will need to be updated during the "cash journal entry" process. The prior fiscal year must be flagged as complete to use this option. This flag is set using the following option in the Setup Menu: "Flag Entities Fiscal Year as Completed".

Entity GAAP Setup

The GAAP Setup menu has options specific to an entity. Some GAAP Setup Menu options are available to all users, while other options require update access. Changes made to accounts using the GAAP Setup Menu are aesthetic changes only and are applied to the specific entity; the account changes do not affect the GAAP conversion structure.

Fund Codes

The "fund code listing" is populated from the cash upload file during the cash upload process. The first year an entity uploads data, the "fund code listing is created. Each subsequent year, the "fund code listing" is copied to a new year when it is opened. During the upload process, the "fund code listing" is compared to the add fund line in the upload file and any new funds are created. All users (read and update) have the ability to print the "fund code listing", but only users with update access can maintain fund codes. All entity types have the ability to add/change a fund code in Web GAAP including school districts, which use the USAS/USAS software and are otherwise limited to funds defined in the USAS/USAS application as authorized by the Auditor of State's Office. The GAAP conversion mappings are dependent on the fund type and users are limited to the preset drop down menu options when adding or updating a fund; fund type is the only required field in the fund code maintenance. In addition, an entity's major funds are defined in fund code maintenance.

Business-Type Internal Service Fund Allocation

Business-Type Internal Service Funds can be allocated to multiple Business-Type Funds. To allocate a fund, it must meet the criteria of fund type equal to proprietary and the Internal Service Fund as Business Type box must be checked. Allocated funds must equal 100% to complete the trial balance calculation. Update users have the ability use this option.

Mass Mapping of Funds

The "mass mapping of funds" option is used to select a range of funds (fund and SCC) and then maps all information to another fund. Update users have the ability use this option.

Determine Major Funds Report

The "determine major funds" report is available to all users. The report totals assets, liabilities, revenues, and expenditures for each governmental and enterprise fund to generate a report showing whether each fund meets the requirements for mandatory reporting as a major fund. Internal service and fiduciary funds are excluded. The totals by category should agree to the fund financial statements and the combining trial balance. Two tests for determining a major fund, 10% and 5%, are shown on the report to aid users in determining the funds required to be reported as major funds. The 10% test identifies whether the fund is 10% or more of the respective activity (governmental or enterprise). The 5% test identifies whether the fund is 5% or more of the entity's activity. A fund that meets the criterion for both tests must be reported as a major fund. The fund only has to meet both criteria in one of the total columns (assets, liabilities, revenue, and expenditures). An entity may choose to define a fund as major, but this test is to aid entities in identifying funds that meet the required reporting criterion.

Account Over-rides and Order

The "maintain account over-rides" and "maintain account order" options allow update users to make aesthetic changes in the appearance of the entity's financial statements. The "account over-rides" option is used to tailor a line item description from the preset Web GAAP description. The account can also be deactivated, which will prevent the account from showing up on the drop down menus in the journal entry system. The "maintain account order" option is used to tailor the order in which line items appear within the preset GAAP account groupings.

The account customization options are applied only to the current entity. Users do not have the ability to change the GAAP conversion structure. Key AOS LGS personnel manage the preset account descriptions and groupings.

Department Codes

All update users have the ability to maintain department codes, but department codes are only used by "other governmental entities" in the cash journal and budgetary reports. The department code field is limited to five characters and can be alpha or numeric. The description field for department code is limited to 50 characters.

The "department code listing" is populated from the cash upload file during the cash upload process or by manual entry. The first year an entity uploads data, the "department code listing" is created. Each subsequent year, the "department code listing" is copied to a new year when it is opened. During the upload process, the "department code listing" is compared to the add department or AD lines in the upload file and any new departments are created.

Component Units

All update users have the ability to add a component unit. The component unit code must be numeric and is limited to four digits.

Entity Profile

The entity profile screen is basic address information for the entity. There are no application controls related to this menu option.

Flag Fiscal Year as Complete

The "flag entity's fiscal year as completed" option allows the user to flag the fiscal year as completed. This flag must be checked in order for manual cash entry entities to use the "copy the prior year's manual cash transaction information to the current year" menu option. All update users have the ability to flag (or un-flag) a fiscal year as complete.

Upload Fiscal Year Notes, MD&A, Reconciliations - Governmental Funds Balance Sheet to Statement of Net Position, Reconciliations - Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to Statement of Activities - not tested

These menu options have no processing performed on them other than uploading into the Web GAAP system; therefore, we did not test these options or the related report options in the Report Menu.

Journal Entry Process

The Journal Entry Menu includes the following journals where users enter data into the Web GAAP application. The journal entry process requires update access.

Cash Journal Entry

The "Cash Journal Entry" screen is used to post adjustments and audit adjustments to the cash journal. As described in the cash upload process, cash transactions are manually entered though the cash journal if an entity is unable to upload a cash file. Users select the fund, then the type of entry (cash balance, expense, receipt). When entering an expense or receipt entry, users are restricted to the function, object, and receipt code listings for the respective entity type. These are the only options in the set-up pop down lists. There are no edits for the amount fields in the cash journal, as they are independent of each other.

Other Journals, including Modified Accrual and Full Accrual Journal Entry

Journal Entries in the other journals are required to balance (total debits agrees to total credits). The total debits and credits and the difference, if they are out of balance, is shown at the bottom of the journal entry page. To create an entry, the user selects the funds. The transaction type field is required and is populated by a preset pop down listing. A valid account is required; the journal will not post with an invalid or blank account. A journal entry will post even if no amounts are entered into the debit and credit fields; the post shows zero amounts, which has no effect on the financial statements.

Users have the option to copy the journal entry shell to the next year. Similar to the copy manual cash option, this enables users to copy the journal entries to the next year when a new year is opened. The journal entry account coding and information are copied; the amounts copy as 0.00 and need to be updated.

Program Revenue Journal

Journal entries for program revenue only include an amount field; therefore, there is no requirement to balance the entries before posting. The revenue account, revenue type, and program account fields are required. The revenue account and program account fields are populated from the preset account listing. The revenue type is also a preset listing.

Reports and Trial Balance Calculation Process

All users have access to reports, but only users with update access are able to run the trial balance calculation process.

GAAP Journal Entry Reports

Journal Entry reports are populated by the journal entries posted in the journal entry process. The cash upload file populates the cash journal report. The journal reports can be used to confirm the accuracy of the journal entries and the imported data.

Trial Balance Calculation

The Web GAAP application indicates if the calculated trial balance is 'up to date' or 'out of date.' It also details the date when the trial balance calculations were last performed and the user who completed the process. If the 'out of date' flag appears, a message is displayed informing users the calculation must be performed before changes are reflected in the published or trial balance reports. The following is a list of changes, which switch the trial balance calculation flag:

- Adding or modifying journal entries.
- Adding or modifying fund information, including fund allocation.
- Changes/additions to the Web GAAP accounts (this would be performed by an application administrator).
- Changes to the entity's account overrides.
- Changes to the entity's setup information.

All users can click on the 'View Trial Balance Status' button to view the calculation status and details of the last calculation processing log. Update users can select the 'Initiate Calculation' to initiate the trial balance calculation process. Calculating the trial balance takes a few minutes. The calculate trial balance process will perform the following before completing the calculation process:

- Check each accrual and consolidation journal entry to ensure the debits equal the credits. This edit is also on the journal entry screen; therefore, no errors should ever be generated. This is a duplicate edit as it was part of the trial balance calculation before the edit was added to the journal entry screen.
- Fund allocations equal 100%.
- The last function is run before the others, but it is not technically an edit. The trial balance calculation updates accounts to apply any changes made for the entity's account setup. These changes include customizations to account names for the entity and customizations to the order in which accounts are presented in the statements.

Accumulated data can be confirmed through the various Web GAAP reports after running the trial balance calculation. Many different combinations of reports are available to the user to confirm the accumulated data is complete and accurate.

Published Statements

The published statements are created for GAAP reporting upon running the trial balance calculation.

Trial Balances and Working Papers

The trial balances and worksheets are used to assist the preparer in the reporting process.

Legacy Cash Reports

Legacy Cash Reports were developed to meet school district cash reporting and audit needs when the 4502 reports were phased out of the USAS application.

The Legacy Cash Reports are generated as part of the trial balance calculation process. The process applies the GAAP account mappings to the cash data. The Legacy Cash Reports pull from the data tables created by the process, which have the reporting logic already applied. *(There are no controls added to the upload or trial balance calculation process, the reports are generated simply by pulling and presenting the data)*.

<u>GAAP Structure and Account Maintenance</u>

The Admin Menu contains application administrator options for maintaining the GAAP conversion structure applied to all entities. The Admin Menu options for account and GAAP structure maintenance are only available to database and application administrators.

<u>Trial Balance Base Accounts</u>

The Trial Balance Base Account structure is the GAAP account structure. Accounts are maintained by AOS LGS. Each entity type has its own account structure. The account structure is used to generate the financial statements. The GAAP conversion process relates the account coding from cash transactions (fund category, revenue code, function code, and object code) to the GAAP account. The accounts populate the account listing used in the journal entry process.

<u>Maintain Account Groups</u>

Account groupings set the order in which line items appear in the statements. For example, current assets are grouped by defining the beginning account code and the ending account code. The headers appear before the line items followed by the totaling lines. There is an option for the application administrator to disable/enable the ability of update users to change the account order in the entity Setup Menu.

<u>Update Base Accounts with Group Information</u>

The update base accounts with group information option runs an update program to activate changes made in the trial balance base accounts and Account Group Menu options.

<u>Totaling Rules</u>

Similar to the account groups, this is where the totaling rules are defined. All of the Totaling Rule Menu options function the same way. The account code range is selected, the action is defined (sum), and then the target account code is identified (the total account code).

The 'Generate Totaling Rules Report' option generates a report of the totaling rules.

<u>Maintain Journal Entry Transactions</u>

The transaction listings populate the journal entry "transaction type" drop down list. Journal entry "transaction types" may be deactivated. Deactivating a "transaction type" prevents the type from being populated in the journal entry "transaction type" drop down menu beginning with the fiscal year deactivated. The "transaction type" will still be an option in years prior to the deactivation.

Application Access and Security

The Admin Menu contains the administrator options to maintain entities and maintain users. The ability to access this menu is limited to group and database administrators.

Application Access Overview

There are two components to Web GAAP application security: user accounts and entity data. The creation of a Web GAAP user account is separate from the granting of access to user entity data. Access to user entity data requires authorization from the client. A user account is created one time, but can be assigned to multiple entities. Multiple user accounts can be assigned to one entity.

Creation of a Web GAAP user account:

- AOS Web GAAP Liaison creates all user accounts. Starting January 1st, 2026, account creation will be self-service.

Access to entity data:

- AOS WebGAAP Liaisons grant access to “other entity type” data upon request from the client.
- ITCs grant access to school district data upon request from the school district.
- Starting January 1st, 2026, this will be self-service.

To establish a user account, the requestor is required to provide the user’s full name, e-mail address, and phone number. The application checks to ensure the e-mail address is not duplicated in the user database to ensure users are only granted one user profile. Other user information entered includes a title and organization. Users are assigned to the appropriate group as assigned by the administrator who created their user account.

Although users cannot be deleted, they can be disabled. All users have the ability to update their profile information in the Setup Menu option ‘Edit Your User Profile.’ Database administrators have an additional field in user maintenance to define the administrator type and group. Group administrators do not have these fields.

Entities are created in a similar fashion to users. The only required fields for creating a new entity are entity name, entity type, and a state ID number for school districts (IRN – Internal Retrieval Numbers). Other information entered includes entity address and the month their fiscal year begins. Entities are automatically assigned to the group to which the group administrator who created their account belongs. Users are then granted access (read-only or update) to an entity by fiscal year. Group administrators are limited to administering entities in their group, but have the ability to grant all users access to their entities. Database administrators can see all groups. If a school district changes ITCs (group), the database administrators have the ability to change the entity’s group.

A user's entity access by fiscal year is either update or read-only. Update access enables a user to enter journal entries, view reports, run the trial balance calculation, and access all of the Setup Menu options. Users with read-only access can only generate reports from the Report and Setup Menus. All users have access to the Web GAAP website; however, they do not have direct access to the backend, MS-SQL database. The Web GAAP application passes the requests to the database for processing.

Once a year (January), the Web GAAP support staff run a query to search for all users who have either never logged in or have not logged in within the last calendar year. If the user accounts are not already disabled, they are disabled at that time. The AOS Web GAAP liaison also receives an "AOS Personnel Status" report once a week and disables accounts as necessary for AOS employees separating from service.

Security groups are used to associate entities and users with the administrator who created the account. There are separate security groups for each ITC and one for AOS. Security groups are only maintained by the database administrators.

Access Authorization

Application, group, or database administrator access is granted to authorized Information Technology Center (ITC) personnel, and key AOS employees. Key AOS employees manage the Web GAAP application.

AOS WebGAAP Liaison manages access to "other entity types". To request access for a user, the entity is required to send a written request on their letterhead to AOS WebGAAP Liaison. Starting January 1st, 2026, entities can be managed by an entity administrator with ability to invite/grant access.

Local Information Technology Centers (ITC) manage access for their school districts. Policies and procedures governing school district user accounts for the Web GAAP system are defined at the local ITC level. The treasurer of the school district typically initiates the provisioning of user accounts by sending the request to their ITC via an access request form, an email, a service desk ticket, or letterhead. Starting January 1st, 2026, when WebGAAP rewrite goes live, this will be self-serve. Entities will have an "entity administrator" with access to invite and give access to their own entity. ITC's may still have their group administrator access in order to assist.

Security Parameters

The application requires a username and password for login. After a user's initial login, they are directed to the 'edit user profile' page where the user can modify their password and enter a secret question/answer in the event they forget their password. Users are required to have a password with a minimum length of six characters. The application allows users to change their passwords, but the application does not have the capability to force users to change their passwords on a periodic basis.

Each application session has a time counter that logs users off after 20 minutes of inactivity. The application also has a command time counter, which will timeout a command if it does not complete within 60 minutes. The command timeout parameter setting is also used in the application programs (i.e. upload script).

Access Removal

School district access removal and user account status are managed at the local ITC level. AOS WebGAAP Liaison manages access removal and user account status for "other entity types". Generally, administrators remove user access and disable users only if they receive a notification from the entity, otherwise, a user's access reflects the initial request and a user's account status remains active. Starting January 1st, 2026, this will be self-serve approach. Entities will have an "entity administrator" with ability to remove access to their own entity. ITC's may still have their group administrator access in order to assist

However, as noted above under Application Access Overview, the Web GAAP support staff run a query to search for all users who have never logged in or have not logged in within the last calendar year. If the accounts are not already disabled, the user accounts are disabled at that time.

The treasurer administrator type (DBAdmin 4) within the Web GAAP application has an added option on the Setup Menu, "Maintain who has access to your entity". This option allows the entity to review who has access to their data and to remove users who no longer need that access.

The AOS Web GAAP Liaison maintains the AOS group in Web GAAP related to LGS and financial staff accounts. As noted above, AOS users are disabled based on the weekly "AOS Personnel Status" reports received from HR. However, the disabling of inactive accounts is handled mainly through the process described above by the Web GAAP support staff.

WebGAAP AUP Procedures

Development and Implementation of New Applications and Systems

1. Determine if the software development team has documentation to support the following:
    - Requirement gathering – User needs
    - Planning – Task breakdown with responsibilities outlined, timeline, scope
    - Design – Technical Specification
    - Development – Methodology used
    - Testing – Quality Testing
    - Monitoring – Monitoring the plan and implementation progress
    - Application Documentation – User guides

Changes to Existing Applications and Systems

1. Obtain the list of source code documentation including modification dates.
    - For 10% of the changes during the engagement period inspect change tickets to determine changes to WebGAAP system requirements and task assignments were documented by the Development Manager or Team Lead.
    - For 10% of changes, inspect change tickets to determine WebGAAP system changes were tested and signoffs were completed by the Team Lead when successful testing was completed.
    - For 10% of changes, inspect change tickets to determine that WebGAAP system changes were reviewed and approved by the Development Manager prior to implementation into production.

IT Security

1. Inspect screenshots from the WebGAAP application login screen to determine a username and password are required to gain access to the application.

2. Inspect password system configurations.

3. Inspect screenshots from the WebGAAP application of access roles/groups available to clients to select when onboarding a user to determine access to roles/groups can be segregated.

4. Inspect the WebGAAP Admin Menu with the various database administration security levels to confirm only the application administrators have access to the Application Administrator Menu. Confirm only Programmers and LGS staff have access to this menu.

5. Obtain a WebGAAP user list and for 10% of users determine access was approved and assigned based on business need and confirm administrators are authorized by

inspecting the user request documentation.

6. For 10% of terminated users, inspect removal requests and Active Directory user listing to determine access was removed on the last day of employment.

7. Inspect access review documentation to determine that an annual access review of WebGAAP users in the AOS environment was completed.

8. Inspect screenshots of the network firewall dashboard to determine that an AOS network firewall was in place to protect the AOS network from outside threats. Inspect screenshots of the alert configurations in the network firewall to determine that notifications were configured to be sent to the appropriate personnel.

9. Inspect the network monitoring dashboard to confirm network performance and hardware failures are monitored.

10. Obtain the list of individuals with physical access to the server location in the computer room at the SOCC, select 10% and inspect access approval.

IT Operations

1. Inspect AOS backup testing of WebGAAP data to confirm backups can be restored.

Application Functionality

1. For a school, confirm the Fund detail entity's cash upload file (GAAPExport) agrees to the school entity's USAS Cash Summary Report by comparing the following information between the two reports.
   - Beginning balance columns.
   - Total revenues and expenditures columns from the Cash Summary report to the Actual column in the cash upload file.

2. For a school and other entity type, inspect the following reports before and after upload and or data/entry and confirm the following:
   - Cash Journal Entry Report before and after upload. Cash Journal Entry Report is blank before upload. After upload the cash journal contains the cash upload data indicating the cash journal upload was successful.
   - Fund code listing before and after adding a fund. The fund list shows the new fund after it was added.
   - Account listing before and after entry of account over-rides and account order changes. The account listing reflects changes made to account descriptions and account order.
   - Department code listing before and after adding a department. The department code list shows the new department after it is added.

- Component unit listing before and after adding a component unit. The component unit list shows the new component unit after it is added.
- Journal entry listings before and after entering journal entries for the following journal entry types: cash adjustment, modified accrual, and full accrual. The journal entry listings reflect the added entries.

3. For a school and other entity type, attempt to post a journal entry where total debits do not equal total credits. Confirm the entry screen displayed total debits, credits, the difference and a warning message that the entry is out of balance.

4. For a school and other entity, confirm the trial balance calculation process checks that allocated funds must equal 100% and debits must equal credit for each accrual and consolidated journal entry. Attempt to calculate the trial balance with the following errors to ensure processing does not continue and error reports are generated:
   - Fund allocation not equal to 100%. (Note: With a fund allocation not equal to 100, an error indicating 'Fund Allocation not equal to 100%' and report detailing the fund/SCC and Percent Allocated.)
   - Out of balance accrual journal entry. (Note: With an accrual journal entry out of balance, an 'Out of Balance Report' listing the out of balance journal entry.)
   - Out of balance consolidated journal entry. (Note: With a consolidated journal entry out of balance, an 'Out of Balance Report' listing the out of balance journal entry.)

5. For a school and other entity type, obtain and inspect the modified and full accrual trail balance reports prior to making journal entries. Enter modified accrual and full accrual journal entries and customize the entity's account order and account description. Obtain the same reports after entry and confirm the journal entries and account customizations are included in the trial balance reports.

6. For an entity type besides a school, inspect the "Copy Prior Year Manual Cash" code to confirm the code includes edit checks. Attempt to run the program with the prior year marked as complete. Inspect the prior year's cash journal report and the current year's cash journal report to confirm the account coding information was completely copied from the prior year to the current year.

7. For a school, confirm the cash upload program contains the following edit checks and produces errors by attempting to upload a cash file with different fiscal years and invalid account coding:
   - The cash upload file's fiscal year matches the selected Web GAAP fiscal year.
   - Function codes are in the entity type's function code table.
   - Receipt codes are in the entity type's receipt code table.
   - Object codes are in the entity type's object code table.
   - Funds must be equal to or greater than three characters in length.
   - SCC must be equal to or greater than four characters in length.

8. Inspect the cash journal entry transaction type options for an entity that has not gone through the cash upload process (an other entity type) and for an entity that has gone through the cash upload process (a school). Confirm the entity that has not gone through the cash upload process has a transaction type 'Manual – Cash Transaction.' Confirm

the entity that has gone through the cash upload process does not have the transaction type option. Confirm the application does not give a user the option to manually enter cash transactions if the cash upload process has been completed.

9. For a school and other entity type, confirm the cash journal entries for receipts and expenditures are restricted to the function, object, and receipt code listings for the respective entity type, and they are the only options in the set-up pop down lists and users cannot deviate for the preset code listings.

10. For a school and other entity type, confirm the account codes used in journal entries are limited to the preset account listing for the respective entity type and users cannot deviate from the preset account code listing. Also attempt to complete the following and confirm an error message is generated:
    - Add a journal entry without any account code information.
    - Add a journal entry with an invalid account code.

11. For a school and other entity type, confirm the transaction type listings in journal entries are limited to the preset transaction listings for the respective journal entry type and users can't deviate from the preset transaction type list.