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From: AOS Administration
To: All IPA Firms
Subject: Procedures performed by ISA for CFIS_OAKS, CFIS Web and WebRMS Systems
Date: July 5, 2017

ISA performed the following testing related to the state CFIS_OAKS, CFIS Web and WebRMS systems:

- Tested IT general controls for CFIS_OAKS, CFISWeb and WebRMS systems. Limited IT general controls WebRMS systems.
- Tested the accuracy of the CFISWeb reports:
 - **Unallocated:** CR301;
 - **Allocated:** CR401, CR402, CR403, CR404; CR404A, CR445, and CR455;
 - **Financial:** CR451, CR452, CR453, and CR454
 - **Quarterly:** CR501, CR504, CR512, CR513, and CR514.
- Traced the WebRMS re-distribution percentage output to the CFISWeb redistribution percentages used to allocate costs (CR401, CR402, CR403, CR404, CR445, and RR412).
- Tested the accuracy of Federal CFDA Summary Schedule Report (CR504).
- Tested application controls in the WebRMS system and the CFIS Web system.
- Tested the accuracy of the RMS and FTE % calculations and resulting individual program level allocations (Report RR412).

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 CFISWeb 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 ISA testing.

For fiscal year 2016, a management comment was issued to the Ohio Department of Job and Family Services recommending increased monitoring of RMS observations, and additional training of County personnel to minimize the risk of manipulation of RMS moments. Because RMS Coordinators are notified, in advance, of the sample participants and observation times in order to manage and monitor RMS moments, auditors should be alert for the possibility of manipulation of RMS moments. RMS testing Step 2 in the Activities Allowed/Unallowed section of each county JFS FACCR addresses how to identify possible manipulations of the RMS system in order to focus testing as appropriate.

For the period covering calendar year 2016, ODJFS failed to obtain a Type 2 SOC report for the WebRMS system. Although there is some risk that programmed procedures did not function properly during some portion of the period, the controls tested by ISA 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.

If you have any questions, please contact Tim Downing in the Center for Audit Excellence at 866-752-0222.