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IPA Correspondence

To: All IPA Firms

From: Auditor of State's Center for Audit Excellence

Date: May 27, 2026

Subject: Ohio Department of Job and Family Services – CFIS_OAKS, CFIS Web, and Web RMS Systems Calendar Year 2025 Testing

The Auditor of State's Data and Information Technology Audit group (DITA) performed testing related to the state CFIS_OAKS, CFIS Web and Web RMS systems for calendar year 2025. A memo detailing the testing performed is attached. No exceptions were identified during the testing.

Auditors should review the memo and include it as a working paper for projects where programs passed through the Ohio Department of Job and Family Services (ODJFS), Ohio Department of Children and Youth (ODCY), Ohio Department of Medicaid (ODM), or Ohio Child Support Enforcement Agency are tested as major programs. For CFIS and Web RMS reports covered within the memo, no additional mathematical accuracy tests are required.

Questions can be directed to AOSFederal@ohioauditor.gov.



Interoffice Memorandum

To: Center for Audit Excellence

From: Steve Gibson, Assistant Chief Auditor, Data and Information Technology Audit

Date: May 11, 2026

Subject: Ohio Department of Job and Family Services – CFIS_OAKS, CFIS Web, and Web RMS Systems Calendar Year 2025 Testing

The Data and Information Technology Audit group (DITA) performed the following calendar year 2025 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.

In addition to the IT General Controls testing performed by DITA, for the period covering calendar year 2025 SOC 1 Type 2 reports were issued by Withum Smith & Brown, PC for the WebRMS and CFIS Web systems. These SOC-1 reports covered the period from April 1, 2024 through March 31, 2025; only three months of the calendar year 2025 period. Subsequent SOC-1 reports covering the period April 1, 2025 through March 31, 2026 were in process but not expected to be available until July 2026. Although there is some risk that programmed procedures did not function properly during some portion of the period due to the timing and availability of the SOC 1 Type 2 reports, the controls tested by DITA were operating as designed and there were no errors noted during the testing of the CFIS Web and Web RMS reports and calculations references in the bulleted list above. Therefore, the risk is minimal at the county level, and no additional procedures need to be performed.

Auditors should include this communication in their CY25 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.