

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 12, 2020

ISA 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 systems.
- 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 Federal CFDA Summary Schedule Report (CR504).
- Tested the accuracy of the RMS and FTE % calculations and resulting individual program level allocations (Report RR412).
- 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 ISA testing.

For fiscal year 2019, a management comment was issued to the Ohio Department of Job and Family Services recommending increased monitoring of RMS observations, removal of County RMS Coordinators access to future observations that have not occurred, and to maintain configuration settings that minimize prior notice when sending observation emails to participants. 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 2019, ODJFS failed to obtain a Type 2 SOC 1 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.

Questions can be directed to FACCR@ohioauditor.gov.