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Auditor of State

From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: ISA Testing for CFIS_OAKS, CFIS Web and WebRMS for 2013 County audits with A133 programs passed through ODJFS

Date: June 11, 2014

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
- Tested the accuracy of the CFIS Web reports ***Unallocated***: CR301; ***Allocated*** CR401, CR 402, CR403, CR404**; *Financial*** CR541, CR452, CR453, CR454, CR512, CR513, CR514; ***Quarterly***: CR501, and CR504.
- Traced the WebRMS re-distribution amounts (%) output to the CFISWeb re-distribution amounts (%) used to allocated costs.
- Tested the accuracy of Federal CFDA Summary Schedule Report
- 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

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, CR 402, CR403, CR 454, CR 404, CR 441, CR445, CR 504, CR 501, CR 512 and CR 513 reports.

Other than the testing procedures already incorporated in the FACCRs, there are no user control considerations as a result of the ISA testing. Auditors should include this communication in their working papers for county projects.