

# 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 29, 2021

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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 the period covering calendar year 2020 ODJFS obtained a Type 2 SOC 1 report for the WebRMS system. However, the period of the SOC-1 report was from July 1, 2019 through March 31, 2020, only covered three months of the calendar year 2020 period. A subsequent SOC-1 report covering the period April 1, 2020 through March 31, 2021 was in process but is not expected to be available until August 2021. 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](mailto:FACCR@ohioauditor.gov).