



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Procedures performed by ISA for CFIs_OAKS, CFIS Web and WebRMS for 2015 County audits with programs passed through ODJFS
Date: June 23, 2016

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 CFISWeb reports:
 - **Unallocated:** CR301;
 - **Allocated:** CR402, 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 (CR402, CR404, 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, CR402, 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 2015, 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.

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