



CONTINUOUS AUDITING

FEBRUARY 3, 2022

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OVERVIEW

- Risk Management Controls
 - Separation of Duties
 - Sensitive Access
 - Advanced Controls
- Oracle Transactional Business Intelligence
 - Reports and Analyses
 - IRS TIN Matching Tool

RISK MANAGEMENT CONTROLS

- Controls run weekly
- Results are flagged by controls
- Departmental investigators review results monthly
- Auditor's office supports and monitors

RMC: PROCUREMENT CONTROLS

SOD	Advanced Controls	SA
<ul style="list-style-type: none">- Enter Goods Receipt & Enter/Modify Purchase Orders- Enter/Modify Purchase Order & Enter/Modify Requisition- Setup Procurement & Enter/Modify Purchase Orders- Create/Modify Supplier & Enter Purchase Order- Create/Modify Supplier & Create Negotiation- Enter Goods Receipt & Enter/Modify Accounts Payables Invoice	<ul style="list-style-type: none">- Frequent Changes to Supplier Bank Accounts- Backdated Purchase Orders- Duplicate Suppliers and Sites- Frequent Changes to Supplier- Frequent Changes to Supplier Payment Methods- Frequent Changes to Supplier Site- New Bank Account Added to Supplier- Potential Duplicate POs (Distribution: Ordered Amounts)- Potential Duplicate POs (Line Amounts)	<ul style="list-style-type: none">- Create/Modify Procurement Agent- Create/Modify Suppliers

RMC: ACCOUNTS PAYABLE CONTROLS

SOD

- Open/Close Accounts Payable Periods & Enter/Modify Accounts Payable Invoice
- Setup Accounts Payable & Enter/Modify Accounts Payable Invoice
- Enter/Modify Accounts Payable Invoice & Enter Payment
- Create/Modify Supplier & Enter Accounts Payable Invoice
- Create/Modify Supplier & Enter Payments
- Enter/Modify Purchase Order & Enter/Modify Accounts Payable Invoice
- Enter/Modify Purchase Orders & Enter Payment

Advanced Controls

- Duplicate Payables Invoices
- Supplier and Payables Invoices Created by the Same User
- Payables Invoice Amount Exceeds Average Variance for Supplier
- Batches that contain few transactions
- Potential Duplicate expense items
- Payables Invoices for One-Time Suppliers with Similar Names

RMC: ACCOUNTS RECEIVABLE CONTROLS

SOD

- Enter Accounts Receivable Invoice & Create AR Receipt Write Off
- Enter Accounts Receivable Invoice & Open/Close Accounts Receivable Periods
- Perform Accounts Receivable Transaction & Setup Accounts Receivable
- Open/Close AR Periods & Enter/Modify Cash Receipts
- Enter/Modify Cash Receipt & Create/Modify Customers
- Perform Collections Transaction & Setup Collections
- Perform Collections Transaction & Create/Modify Customer

SA

- Create/Modify Customers

RMC: GENERAL ACCOUNTING CONTROLS

SOD

- Enter Journal & Setup General Ledger
- Enter Journal & Open/Close General Ledger Periods
- Enter Journal & Post Journal

SA

- Open/Close GL Periods

RMC: HUMAN RESOURCES CONTROLS

SOD	SA	Advanced Controls
<ul style="list-style-type: none">- Perform HR Transaction and Set up HR- Perform Absence Transaction & Set Up Absence- Perform Benefits Transaction & Set up Benefits- Perform Benefits Transactions & Perform HR Transaction- Perform Talent Transaction & Set up Talent	<ul style="list-style-type: none">- HDL Sensitive Data Loader Privileges- Person Data	<ul style="list-style-type: none">- Employee New Hire Created by Same User Managing Personal Payments- Salary and Personal Payment Method Managed by Same User- New Hire Salary Amount above Standard Salary Band- Salary Amount above Maximum Pay grade Amount- Employees with Similar Names- Timecards Reported Fraudulently by Other Employees

RMC: PAYROLL CONTROLS

SOD

- Perform Payroll Transactions and Set up Payroll

SA

- Payroll Personal Data

Advanced Controls

- Payroll Transactions and Personal Payment Method Managed by Same User
- New Payment Method Added to Employee

RMC: HR/PAYROLL CONTROLS

SOD

- Manage Person and Manage Payroll
- Create User and Manage Payroll
- Manage Employee Position and Manage Payroll
- Manage Time and Labor and Manage Payroll
- Manage Person and Manage Time and Labor
- Manage Compensation and Manage Payroll

Advanced Controls

- Employees on the Payroll a Short Time
- Payroll and Timecards Managed by Same User

RMC: UNASSIGNED CONTROLS

SOD

- Setup Budget & Enter Budget
- Perform Cash Transaction & Setup Cash Management
- Reconcile Cash Account & Enter Payment
- Reconcile Cash Account & Enter/Modify Cash Receipt
- Manage Expense Report & Approve Expense Report
- Setup Depreciation & Run Depreciation
- Enter Journal & Enter/Modify Cash Receipts
- Setup Sourcing & Create Negotiation

- Manage Contract Types & Create/Author Contract
- Manage Project Task & Approve Project Billing
- Maintain Project Accounting & Approve Project Billing
- Create/Maintain Project & Enter/Modify Accounts Payable Invoice
- Create/Maintain Project & Enter Accounts Receivable Invoice
- Create/Maintain Project & Enter Journal

SA

- Perform User Administration
- Role Administration
- Define Banks
- Reconcile Cash Accounts
- Setup Cash Management
- Perform Retirements

OTBI: REPORTS AND ANALYSES

Active:

- Invoices Entered and Approved by the Same User
- Suppliers Missing Key Information
- Employee Data Matches Supplier Data
- 1099 Vendors (IRS TIN Matching Tool)

Upcoming:

- Unexpected NIGP Codes
- Overtime in Same Pay Period as Leave
- Other Oracle Time & Labor Reports if Needed

PROGRESS TO DATE AND ROADMAP

Accomplishments:

- Gathered requirements, configured, and implemented controls and reports
- Cleaned up excess access on various inquiry and other roles in Oracle ATLCLOUD
- Cleanup in progress for Employee/Supplier Data Matches
- Ran IRS TIN Matching Tool for 1099 suppliers/suppliers with payments in 2021
- Begun cleanup activities for RMC controls

Upcoming:

- Assign remaining RMC controls to investigators/business units
- Complete cleanup activities for RMC controls and reports
- Configure and implement additional OTBI reports
- Collaboratively draft procedures for ongoing monthly control review

QUESTIONS?