BFSv9 Internal Controls Guidance

presented by:

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Office of the Controller

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Office of Ethics, Compliance, and Risk Management

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Today's Topics

1. Overview of procurement roles

2. Separation of duties in the procurement process

3. Procurement responsibilities by role

4. Delegating authority

5. Fraud awareness

6. Key controls refresher (SAS-115)
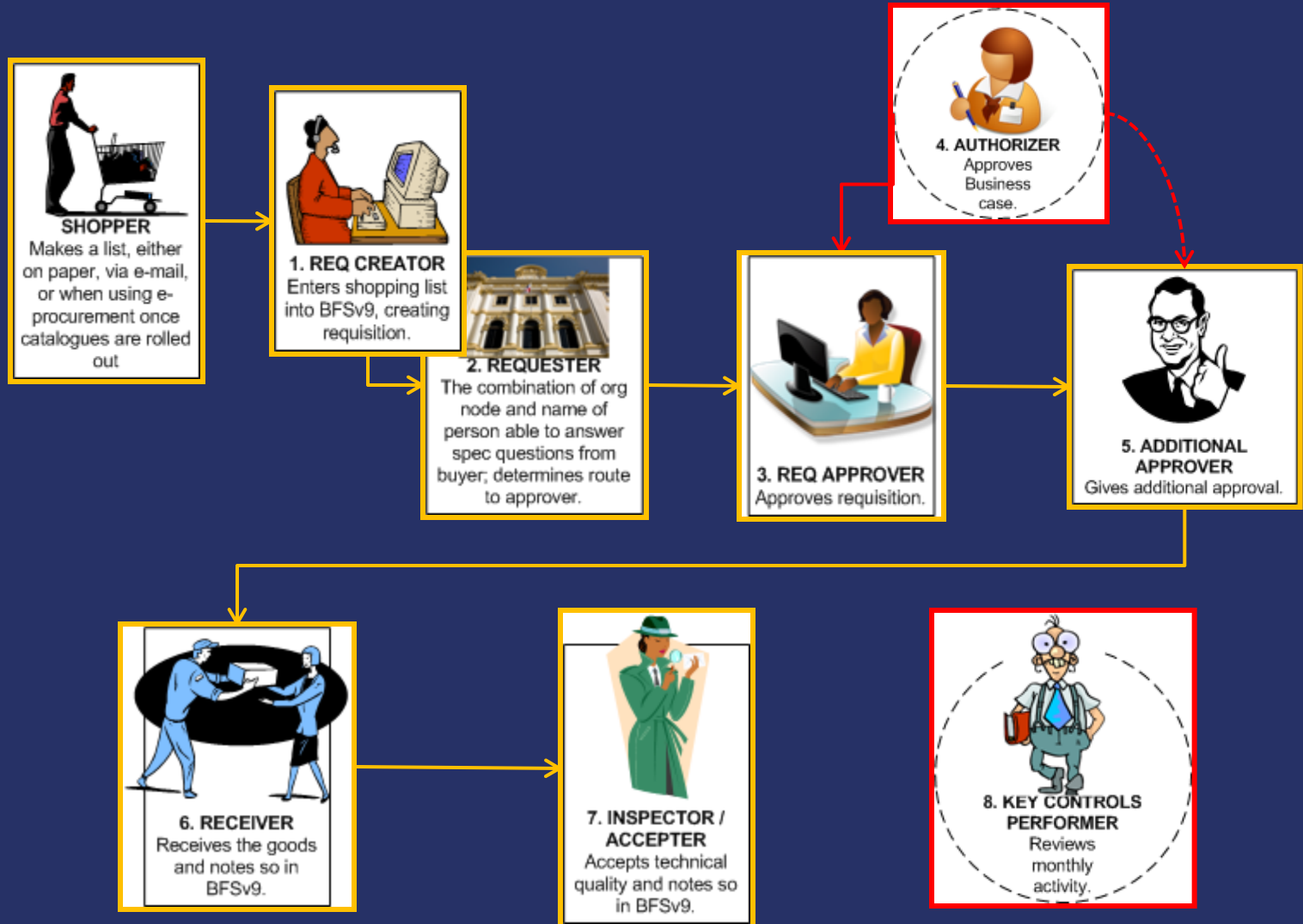
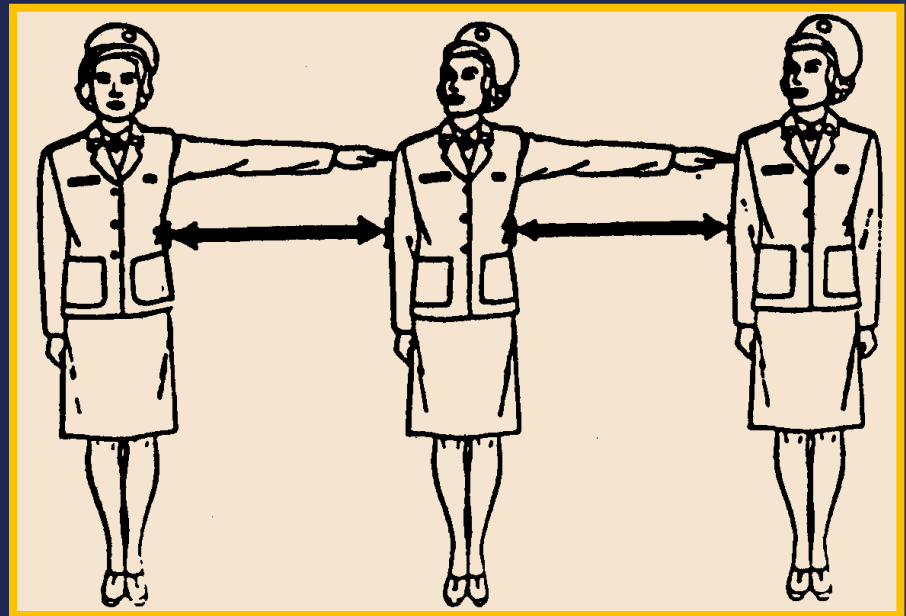7. Other information resources

Portrait of a UC Berkeley MSO

1. Overview of Procurement Roles

Overview of Procurement Roles

SHOPPER
Makes a list, either on paper, via e-mail, or when using e-procurement once catalogues are rolled out

1. REQ CREATOR
Enters shopping list into BFSv9, creating requisition.

2. REQUESTER
The combination of org node and name of person able to answer spec questions from buyer; determines route to approver.

3. REQ APPROVER
Approves requisition.

4. AUTHORIZER
Approves Business case.

5. ADDITIONAL APPROVER
Gives additional approval.

6. RECEIVER
Receives the goods and notes so in BFSv9.

7. INSPECTOR / ACCEPTER
Accepts technical quality and notes so in BFSv9.

8. KEY CONTROLS PERFORMER
Reviews monthly activity.

2. *Separation of Duties in the Procurement Process*

Overview of Separation of Duties

Primary objective of preventing fraud and errors by separating the:

♦ **Recording** of transactions.

Requisition Creator

♦ **Authorizing** of transactions.

Requisition Approver

♦ **Taking custody** of (or receiving) the assets.

Receiver

♦ **Monitoring** or reviewing of the transactions.

Key Controls Performer

Separation of Duties Matrix

Role	Req. Creator	Requester	Req. Approver	Authorizer	Additional Approver	Receiver	Inspector	Key Controls Performer
Requisition Creator		Y	N	Y	N	N	Y	N
Requestor	Y		N	Y	Y	Y	Y	Y
Requisition Approver	N	N		N	**	Y	Y	N
Authorizer	Y	Y	N		Y	Y	Y	Y
Additional Approver	N	Y	**	Y		Y	Y	Y
Receiver	N	Y	Y	Y	Y		Y	Y
Inspector	Y	Y	Y	Y	Y	Y		Y
Key Controls Performer	N	Y	N	Y	Y	Y	Y	

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Small Departments

♦ Adequately separating duties is challenging.

♦ Separate the creator role by placing it in another department, or possibly the dean's office.

♦ Can achieve separation with three people.

♦ If cannot separate creator and receiver for a purchase transaction, run monthly report and review for appropriateness *(someone other than creator-receiver).*

A Tool for Small Departments

Tool for Assigning BFSv9 Procurement Roles in Smaller Departments While Avoiding Separation-of-Duties Conflicts

How to use this tool: Enter names in the light-blue cells. For each name entered, a green-colored cell in that row identifies the additional role(s) he/she may perform, and a red-colored cell indicates those he/she may not. Continue entering names for each role.

If you enter a name that conflicts with another role already identified for that person, **CONFLICT!** will appear in the red cells where the conflict occurs.

If you enter the same name for the approver and additional approver, **WEAK!** will appear, because you have not enhanced separation of duties by naming the same person to perform these two roles.

To add additional roles after completing the table, print the page for reference, then delete all names and begin again.

Tips for using the tool: If you enter one person for multiple roles, be sure to spell the name exactly the same, or the tool will not recognize a conflict (including spaces).

Role	Enter Name of Role Performer	Requisition Creator	Requisition Approver	Authorizer	Additional Approver	Receiver	Key Controls (SAS-115) Performer
Requisition Creator:							
Requisition Approver:							
Authorizer:							
Additional Approver:							
Receiver:							
Key Controls (SAS-115) Performer:							

Comments about the requester and inspector roles: The requester role is not included in the above matrix because it will typically be the same person as the requisition creator, or else be someone who does not necessarily have access to BFSv9. If it is the same person as the creator, then all the creator conflicts apply. The inspector is not included because that role is not in conflict with any other.

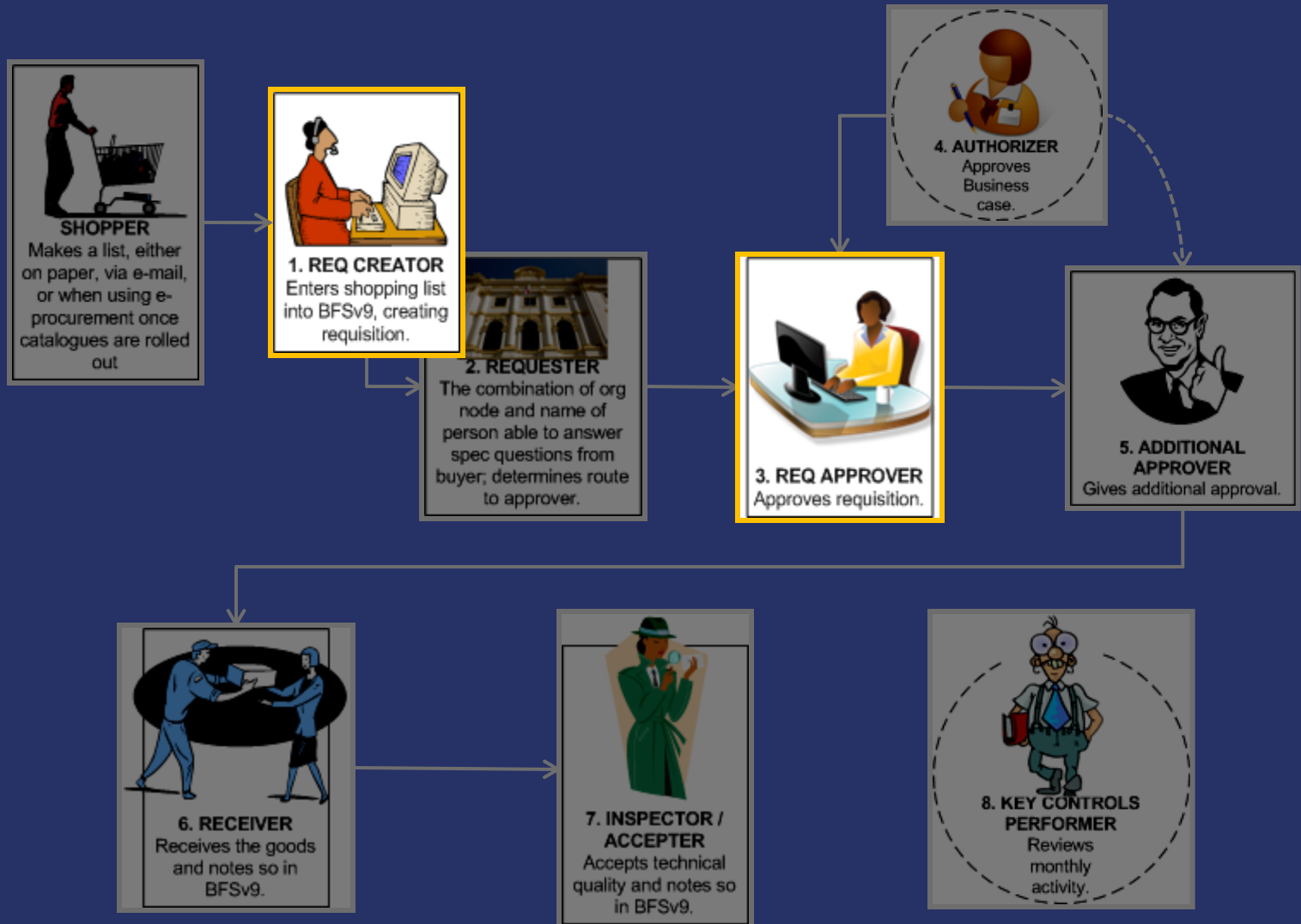Click here for additional information about recommended separation-of-duties controls for the BFSv9 procurement

Web page location: Controller's Office / Controls & Accountability / Separation of Duties

URL: http://controller.berkeley.edu/CARMO/controls/AvoidSODConflictsTool.xls

3. Procurement Responsibilities by Role

Procurement Responsibilities by Role

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Responsibilities: *Requisition Creator*

The requisition creator will:

♦ Indicate how the requisition will be routed for approval.

♦ Indicate if an additional approver and or inspector is required for the transaction.

Future: *Requisition Creator*

The requisition creator should:

♦ Note any unusual activity on the part of the shopper.

♦ Note and question any unusual item(s) in the shopping cart.

♦ Know campus procurement policy.

♦ Know campus- or system- approved vendors and attendant approval requirements.

♦ Know relevant laws and regulations.

Responsibilities: *Approver*

Review and approve for:

♦ Appropriateness

♦ Reasonableness

♦ Adequate funding

♦ Allowability under the funding source

♦ Accurate account coding

♦ Compliance with laws, regulations, and policies

♦ Appropriate supporting documentation

♦ Properly authorized

Authorization

♦ Departments can use the "additional approver" role as a way of documenting the authorization.

♦ The authorizer can delegate authority to the approver to authorize on his or her behalf.
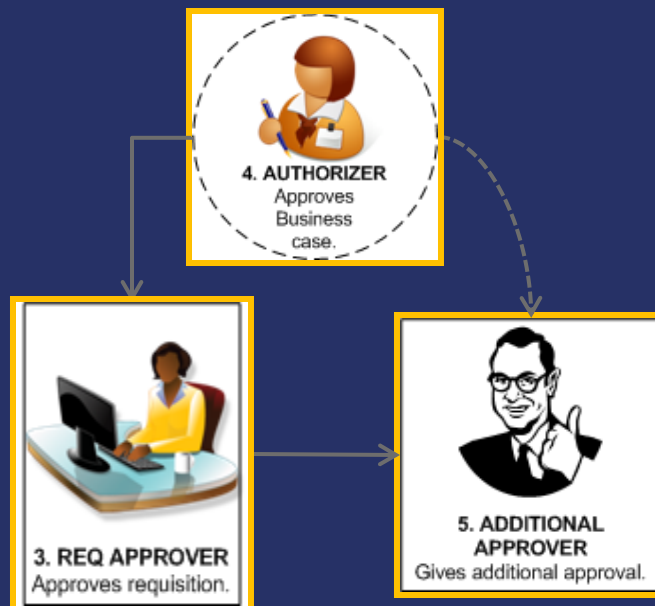
4. Delegating Authority

Definitions

♦ Authority: The right to control, to make decisions.

♦ Administrative official*:* Any UC Berkeley employee to whom financial, administrative, or management responsibilities and decision-making authority has been delegated.

Principles for the Delegation of Authority

♦ Administrative officials cannot delegate greater decision-making authority than they have been delegated.

♦ Administrative officials who delegate decision-making authority must do so in writing.

♦ Administrative officials must ensure that the employees to whom they delegate are qualified.

Principles for the Delegation of Authority

Accountability: The requirement for giving a satisfactory explanation of what has happened and the reason for doing, or not doing, something.

Although administrative officials may delegate many responsibilities, *they cannot delegate accountability*!

♦ Administrative officials must *monitor* to ensure that the employees to whom they delegate are properly fulfilling their responsibilities.

5. Fraud Awareness

Occupational Fraud

"The use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets."
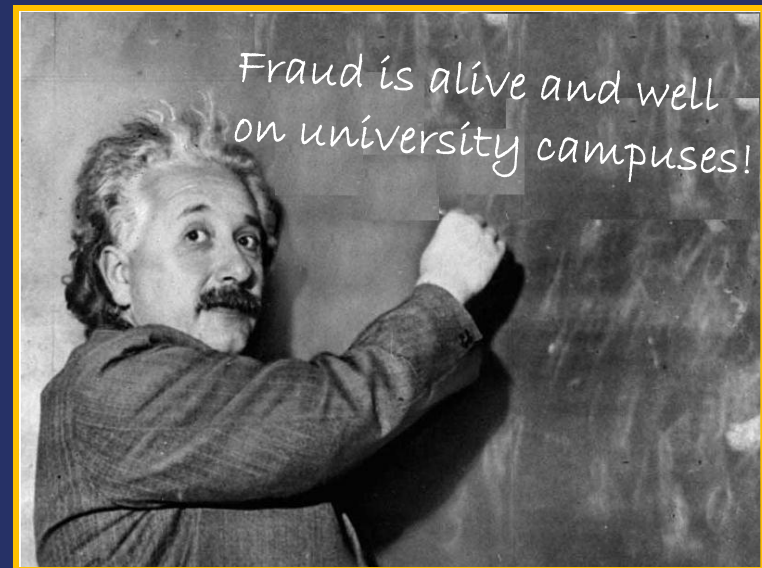
Fraud is alive and well on university campuses!

Three Common Fraud Characteristics

♦ **Pressure or incentive:** The need a person tries to satisfy by committing fraud.

♦ **Opportunity:** The ability to commit fraud without detection.

♦ **Rationalization:** The ability for a person to justify fraud. A crucial component in most frauds.

Layoffs are affecting organizations' internal control systems.

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Types of Fraud on the Rise Since 2008

- ◆ Theft of company property and resources

- ◆ Embezzlement

- ◆ Expense account fraud

- ◆ Third-party and vendor fraud

- ◆ Theft of company information and data

- ◆ Financial statement & accounting irregularities

Source: *Knowledge Alert, Emerging Trends in Fraud Risks,* January 2010, The Institute of Internal Auditors

Sample Fraud Schemes

♦ Procurement

- – Shell company
- – Non-accomplice vendor
- – Personal purchases

♦ Payroll

- – Ghost employees
- – Workers comp
- – Falsified rates or hours

♦ Expense reimbursement

- – Mischaracterized expenses
- – Overstated expenses
- – Fictitious Expenses
- – Multiple reimbursements

Typical Fraud Perpetrator

- Employed by the organization a number of years

- Works in a finance function

- Is a member of management

- In a position of trust

- Educated, head of household, member of community organizations

- Motivated by a personal need
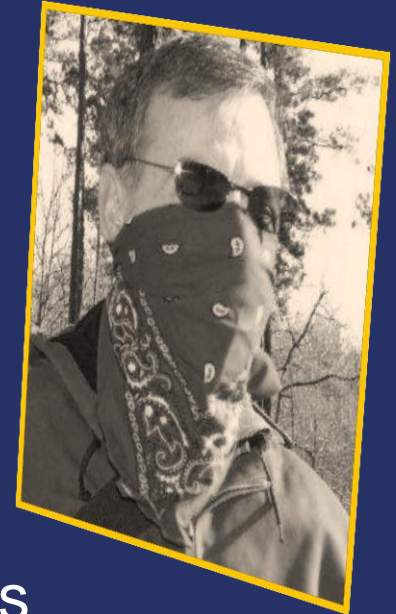
Source: *Knowledge Alert, Emerging Trends in Fraud Risks,* January 2010, The Institute of Internal Auditors.

Important Anti-Fraud Controls

♦ **Control Environment:**

– Tone at the top

– Code of ethics

– Policies

– Training

♦ **Control Activities:**

– Management authorization

– Separation of duties

– System access controls
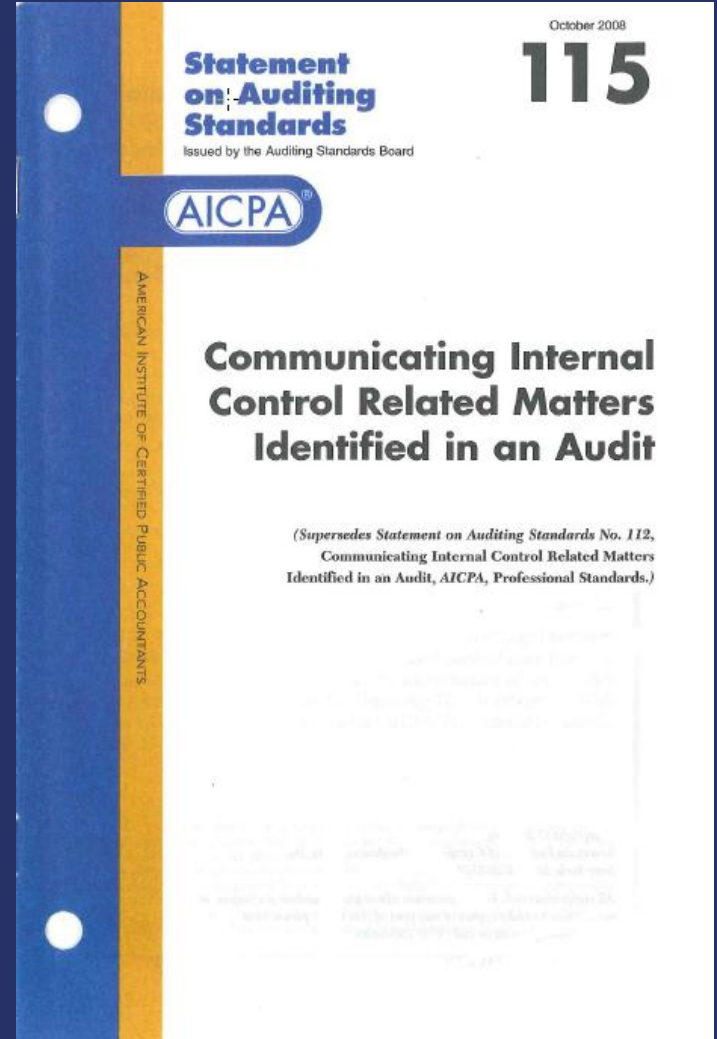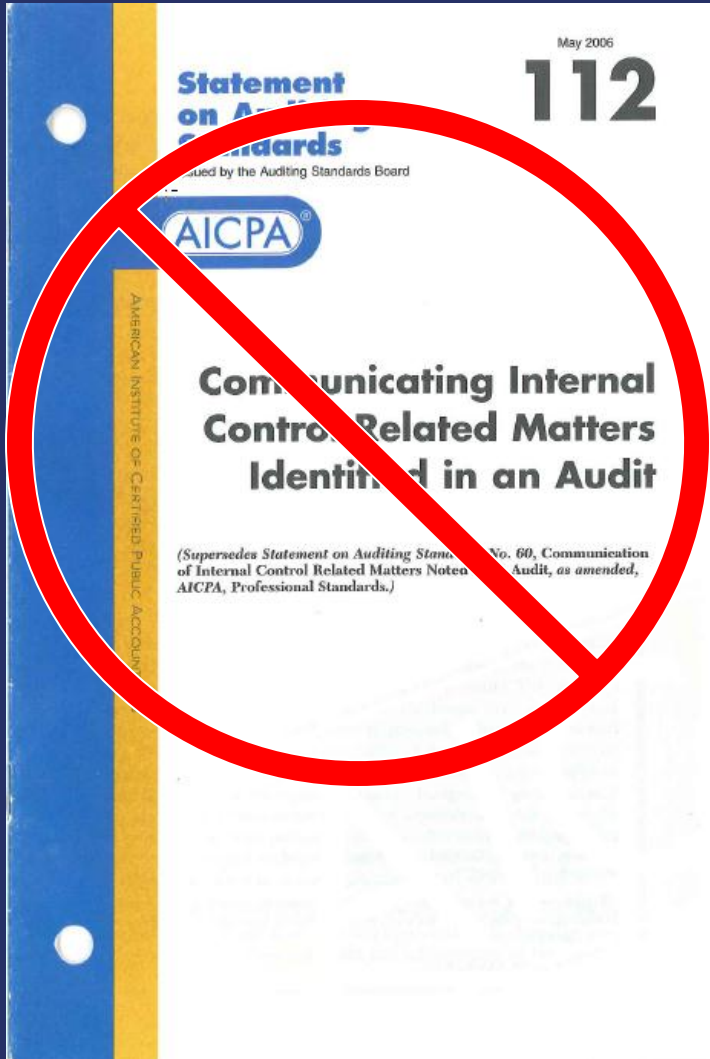
♦ **Monitoring:**

– Reviews by Controls, Accountability, and Risk Management, Office of the Controller

– Internal audit

6. Key Controls Refresher (SAS-115)

Campus Financial Key Controls

Control Categories

Authorization	Approval of transactions executed in accordance with management's general or specific policies and procedures Access to assets and records in accordance with management's general or specific policies and procedures
Management Review	A review conducted by someone other than the preparer who analyses and oversees activities performed. In many instances, it will be a manager reviewing the work of a subordinate. However, it may include co-workers reviewing each other's work.
Reconciliation	A reconciliation is a control designed to check whether two items are consistent.
Separation of Duties	The separation of duties and responsibilities of a business processes to prevent individuals from being in a position to both perpetrate and conceal an error or irregularity.
System Access	The ability that an individual or group has within a computer information system, as defined by access rights configured in the system.
Exception/Edit Report	Exception – a violation of a set standard (e.g., customer sales exceed credit limit, three-way match does not reconcile). Edit – a change to a master file (e.g., addition of a new employee; changes in wage rates)
Interface/ Conversion Controls	Data management (date/time stamps, file names); Processing (no missing, duplicate, or redundant data and to ensure completeness and accuracy); Validation / reconciliation (on-line edits, batch totals); Over the detection and correction of excepti.ons and errors

Types of Controls

♦ **Preventive**—Controls that can stop or *prevent* a potential problem or loss from occurring. Include:

– Access controls

– Separation of duties

– Management approvals.

Management Override can Circumvent Preventive Controls

Detective—Controls that *detect* a potential problem or loss that has already occurred.

• Reconciliations
• Management reviews

Key Controls Illustration
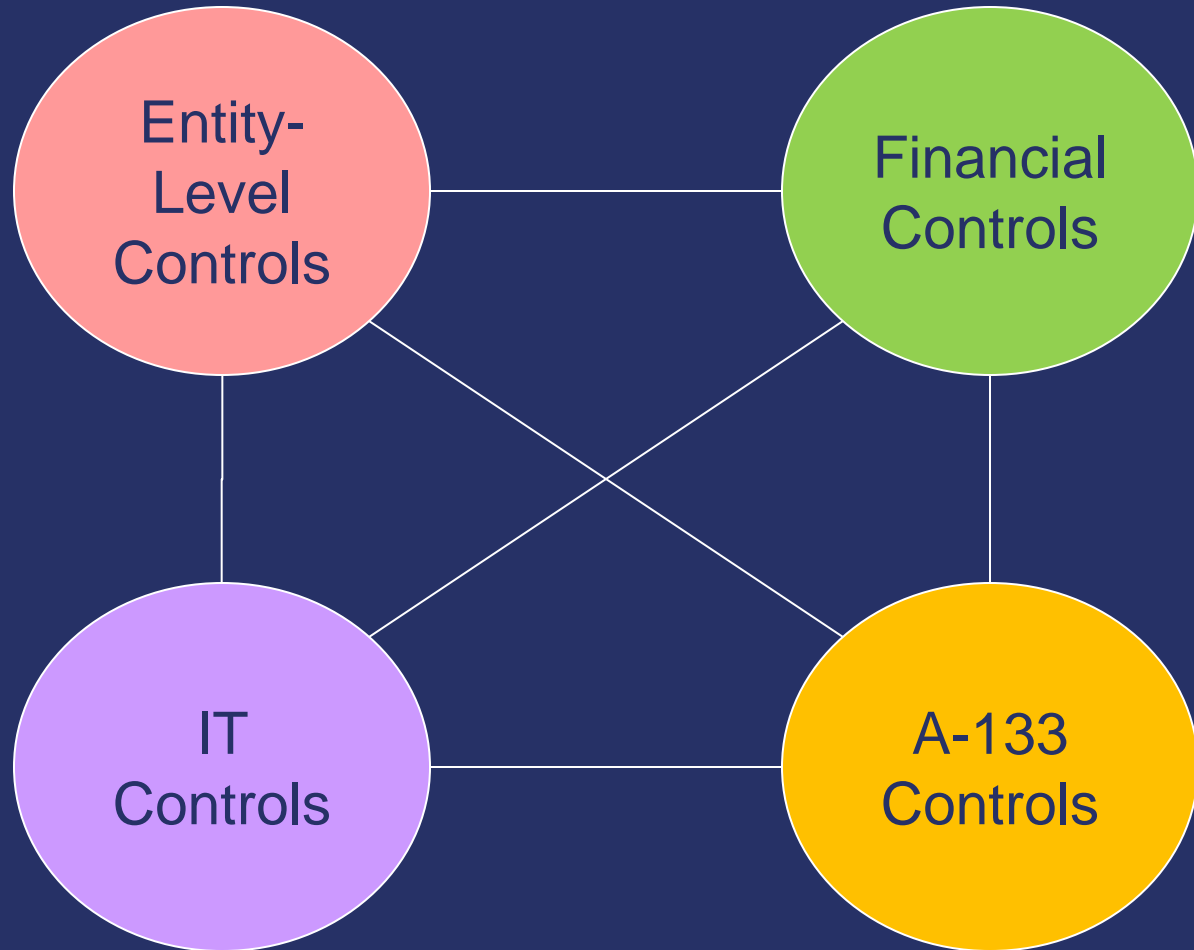

Financial Control

Key Financial Control

What is a Key Control?

♦ "A key control is a control that, if it fails, means there is at least a reasonable likelihood that a material error in the financial statements would not be prevented or detected on a timely basis." *(Institute of Internal Auditors)*

♦ A "key" financial control is a control that, if other controls fail, can be relied upon to detect or prevent a material misstatement of the financial statements.

♦ "A key control is a control that provides reasonable assurance that material errors will be prevented or detected in a timely manner."
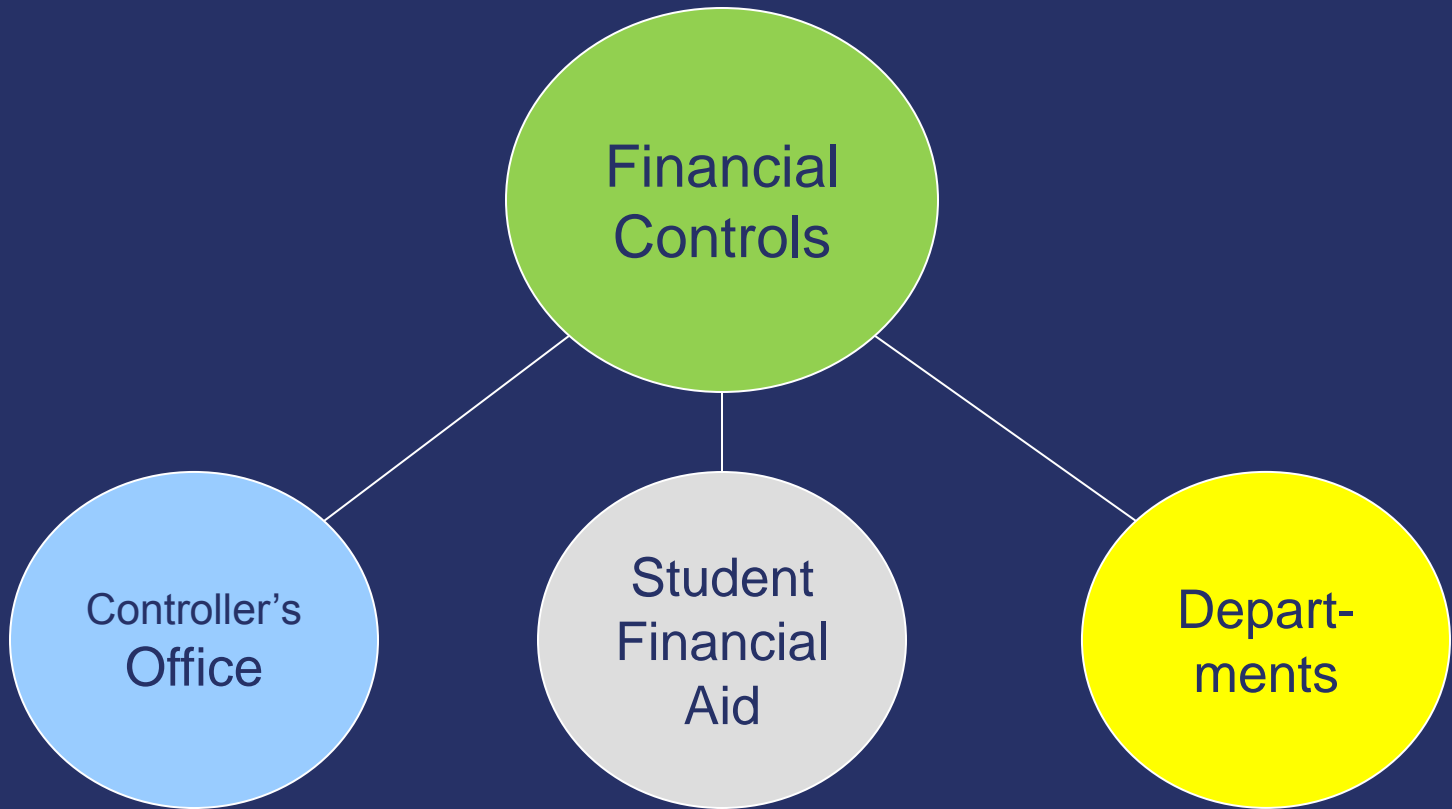
What is a Key Control?

♦ Because of their importance for accurate financial reporting, key controls are monitored during the year to ensure they are still working.

♦ To be working, controls must be designed properly and operated correctly.

UC Berkeley's Control Framework

Entity-Level Controls

Financial Controls

IT Controls

A-133 Controls

Campus Financial Controls

Financial Controls

Controller's Office

Student Financial Aid

Depart-ments

290 L4's

- Billing & Payment Services
- Controls, Accountability, and Risk Mgmt
- Extramural Funds Accounting
- General Accounting
- Payroll

Department Key Controls

Depart-ments

♦ General Ledger Summary Review

♦ General Ledger Transaction Verification Review

♦ Overdraft Fund Review

♦ Payroll Expense Review

♦ Identity Management (User System Access) Review

Financial Key Control Performance

Results of Random-Sample Monitoring

♦ 10% of 290 L4's = 29 departments sampled

♦ Three types of exceptions were tested:

   – Existence: The L4 sampled was not able to produce a checklist.

   – Completeness: One or more of the controls was not completed, judging by a blank line on the checklist.

   – Timeliness: The control was performed more than 30 days after the close of the fiscal month.

Results of Monitoring

♦ Of 29 requested, we received 25 (4 departments could not produce a checklist).

♦ Of the 25 checklists received:

– One was incomplete (a control had not been performed).

– Eleven had controls that were not performed timely.

♦ Total Errors:

4 missing

1 incomplete

11 untimely

16 Errors

♦ **Error rate: 16 / 29 = 55%**

Key Controls Checklist

Key Financial Controls Checklist
Fiscal Year: 2009–2010

Department (L4): _____

Directions: Print name, sign, and date to document timely performance of each control.

General Ledger Summary Review

	Print Name	Sign	Date	Control Description
July				Actual revenues and expenses are monitored against budgets via BAIRS Summary Reports, such as
Aug				• GL Sum by Account L4 Budsum,
Sept				• GL Sum Monthly Expense, or
Oct				• GL Sum Two Year Actuals Comparison.
Nov				Department reviews reports monthly for general propriety and accuracy. On comparison reports (monthly or annual), unexplained variances based on expectations (e.g. budget or prior period) are investigated to ensure accuracy.
Dec				
Jan				
Feb				
Mar				
Apr				
May				
June				

G/L Transaction Verification Review

	Print Name	Sign	Date	Control Description
July				Department reviews externally initiated transactions on a monthly basis for general propriety and accuracy. These transactions are listed in the GL Detail Transaction Verification report (e.g. cash deposits, p-card, etc.)
Aug				
Sept				
Oct				
Nov				
Dec				Department follows-up on unusual items including verifying amounts to supporting documentation and resolving exceptions.
Jan				
Feb				
Mar				
Apr				
May				
June				

Overdraft Fund Review

	Print Name	Sign	Date	Control Description
July				Department monitors funds in overdraft status (expense > authorized budget) via BAIRS Summary Reports, such as GL Sum Fund Overdraft, and takes follow-up action.
Aug				
Sept				
Oct				
Nov				
Dec				
Jan				
Feb				
Mar				
Apr				
May				
June				

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Vr. 8/31/09

Key Financial Controls Checklist
Fiscal Year: 2009–2010

Department (L4): _____

Payroll Expense Review

	Print Name	Sign	Date	Control Description
July				Department reviews the detailed payroll expenses each month for general propriety and to validate the accuracy of the charges via the:
Aug				• PPP5302 in PageCenter,
Sept				• BAIRS GL Customer Report account codes 50000-51999 or
Oct				• BIS PPS Expense Detail Curr.
Nov				
Dec				For example, departments review the accuracy of employee names and pay rates, and/or for possible other key entry errors.
Jan				
Feb				
Mar				
Apr				
May				
June				

Identity Management (User System Access) Review

	Print Name	Sign	Date	Control Description
Aug				Department reviews identity management (user system access) reports periodically.
Nov				Department determines if an employee's access and roles are appropriate for his/her current job responsibilities and provides for the proper segregation of duties within the unit.
Feb				
May				Department follows-up on deletions or other updates as needed via the Systems Access Request Application (SARA).

Documentation Retention: Save this document for three years after the end of the 2009-2010 fiscal year.
Document disposal date: July 1, 2013

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Excel-Based "Electronic" Checklist

Activity	Inventory Status	July	August	September	October	November	December	January	February	March	April	May	June
			QUARTER ONE			QUARTER TWO			QUARTER THREE			QUARTER FOUR	
CONTROLLER'S IMMEDIATE OFFICE													
General Ledger Summary Review		08/28/09	10/09/09	10/09/09	11/25/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
G/L Transaction Verification Review		08/28/09	10/09/09	10/09/09	11/25/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Overdraft Fund Review		08/28/09	10/09/09	10/09/09	11/25/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Payroll Expense Review		08/28/09	10/09/09	10/09/09	11/25/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Identity Mgmt. (User System Access) Review			10/13/09			12/01/09			04/15/10			Not Started	
FSBUS													
General Ledger Summary Review		11/30/09	11/30/09	11/30/09	11/30/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
G/L Transaction Verification Review		11/30/09	11/30/09	11/30/09	11/30/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Overdraft Fund Review		11/30/09	11/30/09	11/30/09	11/30/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Payroll Expense Review		11/30/09	11/30/09	11/30/09	11/30/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Identity Mgmt. (User System Access) Review			11/30/09			12/01/09			04/15/10			Not Started	
GENERAL ACCOUNTING													
General Ledger Summary Review		09/18/09	09/18/09	01/17/10	01/17/10	01/17/10	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started
G/L Transaction Verification Review		09/18/09	09/18/09	01/17/10	01/17/10	01/17/10	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started
Overdraft Fund Review		09/18/09	09/18/09	01/17/10	01/17/10	01/17/10	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started
Payroll Expense Review		09/18/09	09/18/09	01/17/10	01/17/10	01/17/10	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started
Identity Mgmt. (User System Access) Review			01/17/10			01/17/10			Not Started			Not Started	
PAYROLL													
General Ledger Summary Review		08/28/09	09/21/09	11/04/09	12/11/09	12/15/09	02/02/10	02/24/10	Not Started	Not Started	Not Started	Not Started	Not Started
G/L Transaction Verification Review		08/28/09	09/21/09	11/04/09	12/11/09	12/14/09	02/02/10	02/24/10	Not Started	Not Started	Not Started	Not Started	Not Started
Overdraft Fund Review		08/28/09	09/21/09	11/04/09	12/11/09	12/14/09	02/02/10	02/24/10	Not Started	Not Started	Not Started	Not Started	Not Started
Payroll Expense Review		08/28/09	09/21/09	11/04/09	12/11/09	12/14/09	02/02/10	02/24/10	Not Started	Not Started	Not Started	Not Started	Not Started
Identity Mgmt. (User System Access) Review			09/21/09			12/16/09			Not Started			Not Started	
BILLING AND PAYMENT SERVICES													
General Ledger Summary Review		09/04/09	10/15/09	10/15/09	11/18/09	01/11/10	02/01/10	02/23/10	03/19/10	05/03/10	Not Started	Not Started	Not Started
G/L Transaction Verification Review		09/04/09	10/15/09	10/15/09	11/18/09	01/11/10	02/01/10	02/23/10	03/19/10	05/03/10	Not Started	Not Started	Not Started
Overdraft Fund Review		09/04/09	10/15/09	10/15/09	11/18/09	01/11/10	02/01/10	02/23/10	03/19/10	05/03/10	Not Started	Not Started	Not Started
Payroll Expense Review		09/04/09	10/15/09	10/15/09	11/18/09	01/11/10	02/01/10	02/23/10	03/19/10	05/03/10	Not Started	Not Started	Not Started
Identity Mgmt. (User System Access) Review			09/03/09			12/01/09			03/01/10			Not Started	
DISBURSEMENTS													
General Ledger Summary Review		12/14/09	12/14/09	12/14/09	12/14/09	01/17/10	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started
G/L Transaction Verification Review		12/14/09	12/14/09	12/14/09	12/14/09	01/17/10	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started
Overdraft Fund Review		12/14/09	12/14/09	12/14/09	12/14/09	01/17/10	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started
Payroll Expense Review		12/14/09	12/14/09	12/14/09	12/14/09	01/17/10	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started	Not Started
Identity Mgmt. (User System Access) Review			01/17/10			01/17/10			Not Started			Not Started	
CONTROLS, ACCOUNTABILITY, AND RISK MANAGEMENT													
General Ledger Summary Review		08/17/09	09/14/09	10/19/09	11/15/09	12/11/09	01/21/10	02/15/10	03/15/10	04/12/10	Not Started	Not Started	Not Started
G/L Transaction Verification Review		08/17/09	09/14/09	10/19/09	11/15/09	12/11/09	01/21/10	02/15/10	03/15/10	04/12/10	Not Started	Not Started	Not Started
Overdraft Fund Review		08/17/09	09/14/09	10/19/09	11/15/09	12/11/09	01/21/10	02/15/10	03/15/10	04/12/10	Not Started	Not Started	Not Started
Payroll Expense Review		08/17/09	09/14/09	10/19/09	11/15/09	12/11/09	01/21/10	02/15/10	03/15/10	04/12/10	Not Started	Not Started	Not Started
Identity Mgmt. (User System Access) Review			08/24/25			12/01/09			03/01/10			Not Started	
EXTRAMURAL FUNDS ACCOUNTING													
General Ledger Summary Review		08/17/09	09/16/09	10/12/09	11/28/09	12/22/09	01/19/10	03/05/10	04/23/10	04/23/10	Not Started	Not Started	Not Started
G/L Transaction Verification Review		08/17/09	09/16/09	10/12/09	11/28/09	12/22/09	01/19/10	03/05/10	04/23/10	04/23/10	Not Started	Not Started	Not Started
Overdraft Fund Review		08/17/09	09/16/09	10/12/09	11/28/09	12/22/09	01/19/10	03/05/10	04/23/10	04/23/10	Not Started	Not Started	Not Started
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Identity Mgmt. (User System Access) Review			08/22/09			12/01/09			03/05/10			Not Started	
ADMINISTRATIVE SERVICES													
General Ledger Summary Review		08/28/09	10/09/09	10/09/09	11/25/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
G/L Transaction Verification Review		08/28/09	10/09/09	10/09/09	11/25/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Overdraft Fund Review		08/28/09	10/09/09	10/09/09	11/25/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Payroll Expense Review		08/28/09	10/09/09	10/09/09	11/25/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Identity Mgmt. (User System Access) Review			10/13/09			12/01/09			04/15/10			Not Started	

Excel-Based "Electronic" Checklist

SAS-115 Status Entry Sheet:
✛ *FSBUS*

Activity	Unit	Control Owner	Control Frequency	September	October	November	December	January	February	March	April	May	June
						QUARTER TWO			QUARTER THREE			QUARTER FOUR	
Each month, enter name of person signed by:													
General Ledger Summary Review	FSBUS	John Ellis	Monthly	11/30/09	11/30/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
G/L Transaction Verification Review	FSBUS	John Ellis	Monthly	11/30/09	11/30/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Overdraft Fund Review	FSBUS	John Ellis	Monthly	11/30/09	11/30/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Payroll Expense Review	FSBUS	John Ellis	Monthly	11/30/09	11/30/09	02/03/10	02/03/10	04/29/10	04/29/10	04/29/10	Not Started	Not Started	Not Started
Identify Management Review	FSBUS	John Ellis	Quarterly			12/01/09			04/15/10			Not Started	

Fiscal Year-End Certification:
I certify that to the best of my knowledge the information indicated on this schedule is

Signature: Date:

Name (Print):

DASHBOARD | Controllers Immediate Office | FSBUS | Gen Accnt | Payroll | B&PS | Disbursements | CARMO | EFA | Admin Services

Office of the Controller

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7. Other Information Resources

On-Line Responsibilities Guide

CARMO Contacts

Contact in the Controller's Office:

Hans Gude

Controller's Office

(510) 643-3812

hgude@berkeley.edu