

## Key Controls Review Escalation Process

During the recent Information Technology General Controls (ITGC) review performed by our external auditors, campus failed the System Access Review control. In order to remediate this control deficiency, it is imperative that we receive all of the Key Controls reviews on a timely basis.

If you provide both your Financial Reporting and System Access review sign-off on time, we appreciate your effort and there will be no change for you in the current process.

If you do not perform your reviews on time, we are implementing the following escalation process:

1. **FIRST** reminder will be sent out on the second working day after the due date. Please contact us at [gao@berkeley.edu](mailto:gao@berkeley.edu) as soon as possible if you think you will need additional time to complete the review.
2. **SECOND** reminder will be sent out a week after the FIRST reminder. As this is the second reminder, make sure to contact us at [gao@berkeley.edu](mailto:gao@berkeley.edu) for a workable solution to prevent possible loss of BFS system access for all staff within your division.
3. If we still have not heard from you, **THIRD and FINAL** reminder will be sent out one week after the SECOND reminder. **No response or action on your part after this reminder will result in the removal of BFS system access for all staff within your division.** To prevent any unnecessary interruption to your business process, please contact us at [gao@berkeley.edu](mailto:gao@berkeley.edu) and complete your Key Controls immediately. In order to reinstate the BFS access for your staff, you will need to complete individual Systems Access Request Application (SARA) form (<https://sara.berkeley.edu/>) for each employee needing their access restored.

Please see below for our sample email reminders.

SAMPLE **FIRST** email reminder:

We are contacting you because the financial reporting or the system access review is past due. If you need additional time please contact us at [gao@berkeley.edu](mailto:gao@berkeley.edu).

Please visit the Controller's website for instructions and more information.

Sample **SECOND** email reminder:

This is your second reminder that we have not received either the financial reporting or the system access review for the quarter by its due date. If you think that you have already completed the Key Controls review and this message has been sent to you in error, please contact us at [gao@berkeley.edu](mailto:gao@berkeley.edu). Please make sure to provide your reviews as soon as possible to prevent ultimate loss of access for all staff within your division.

As this is a second reminder, please respond as soon as possible as to when you expect to have the key control reviews completed. If you feel you still need additional time please contact us at [gao@berkeley.edu](mailto:gao@berkeley.edu) so we can find a workable solution.

Sample **THIRD** and **FINAL** email reminder:

This is your third and final reminder that we have not received either the financial reporting or the system access review for the quarter by its due date. If you think that you have already completed the Key Controls review and this message has been sent to you in error, please contact us as soon as possible at [gao@berkeley.edu](mailto:gao@berkeley.edu). No response or action on your part will result in the immediate removal of BFS system access for your group.

To prevent any unnecessary interruption to your business process, please contact us at [gao@berkeley.edu](mailto:gao@berkeley.edu) and complete your Key Controls immediately.