

OIA REMEDIATION ACTIVITY

As of March 9, 2010

Moderate Risk Comment 2010-DEV-01-3

Issued: December 1, 2009

Agency:	Development	Recommendation: Procedures be developed defining the process of accumulating, compiling, and validating information that is required to be uploaded into the ARRA Hub. Development should issue additional guidance to its subrecipients on the proper method for reporting jobs created/jobs retained.
Report:	Home Weatherization Assistance Program ARRA Audit	
Comment:	ARRA Reporting	
Completion Date:	December 31, 2009	
Status: Open		Comments: Partially implemented. The process for compiling financial information is remediated however a process is not in place to validate jobs created/retained information.

High Risk Comment 2009-ENT-02-1

Issued: September 29, 2009

Agency:	State of Ohio	Recommendation: State agencies perform a complete system access review to determine that only current employees have OAKS system access. Additionally, their assigned role should align with their job duties and allow for adequate segregation of duties for the procurement and expenditure processes.
Report:	Procurement and Expenditure Enterprise Audit	
Comment:	Monitoring of System Access	
Completion Date:	July 31, 2009	
Status: Closed		Comments: Additional monitoring by state management is a future audit consideration for OIA.

Moderate Risk Comment 2009-ENT-01-1

Issued: September 29, 2009

Agency:	State of Ohio	Recommendation: State agencies perform a complete system access review to determine that only current employees have OAKS payroll system access. The assigned role should align with their job duties for the payroll process. Additionally, the agency access list should be monitored by state agency management on a periodic basis for accuracy and completeness.
Report:	Payroll Enterprise Audit	
Comment:	Monitoring of System Access	
Completion Date:	June 30, 2009	
Status: Closed		Comments: Additional monitoring by state management is a future audit consideration for OIA.

Moderate Risk Comment 2010-DEV-01-1

Issued: December 1, 2009

Agency:	Development	Recommendation: Development update the current Home Weatherization Assistance Program process diagrams and supporting narratives to ensure it reflects an end-to-end process flow that identifies key program risks and controls to assist in minimizing potential exposures to the department.
Report:	Home Weatherization Assistance Program ARRA Audit	
Comment:	Program Documentation Process	
Completion Date:	December 31, 2009	
Status: Closed		Comments: None

OIA REMEDIATION ACTIVITY

As of March 9, 2010

Moderate Risk Comment 2010-OBM-01-1

Issued: December 1, 2009

Agency:	Office of Budget and Management	Recommendation: OBM develop policies and procedures for requesting, approving, and documenting changes or additions to queries and reports. These policies and procedures should also encompass any changes to the ARRA Hub, including a disaster recovery plan. Furthermore, evidence to support output validation be kept to help ensure desired results are achieved.
Report:	ARRA Central Reporting Audit	
Comment:	System Documentation - ARRA Hub	
Completion Date:	December 31, 2009	
Status: Closed		Comments: None

Moderate Risk Comment 2010-OBM-01-2

Issued: December 1, 2009

Agency:	Office of Budget and Management	Recommendation: OBM require agencies to perform interim validations of ARRA Section 1512 financial reporting data on a monthly basis and non-financial data during the last month of the reporting period. Policies and procedures should be developed to document OBM's end-to-end process to include a timeline of when activities are to occur consistently.
Report:	ARRA Central Reporting Audit	
Comment:	Internal Controls - Interim Validation	
Completion Date:	December 31, 2009	
Status: Closed		Comments: None

Moderate Risk Comment 2010-DPS-01-2

Issued: December 1, 2009

Agency:	Public Safety	Recommendation: Procedures be developed that defines the process of accumulating, compiling, and validating information that is required to be uploaded into the ARRA Hub.
Report:	Edward Byrne Justice and Violence Against Women ARRA Audit	
Comment:	ARRA Reporting	
Completion Date:	December 31, 2009	
Status: Closed		Comments: None