



Dave Yost • Auditor of State

SUMMARY INFORMATION - OAKS SOC 1 REPORT

Audit Period:	July 1, 2010 – June 30, 2011
Opinion date of the report:	October 13, 2011
Release date of the report:	November 15, 2011
Users of the OAKS report:	Auditors of the State Agencies
Perspective to the State of Ohio:	Transactions material to state CAFR opinion units.
Scope of the SOC1 audit:	Examined and opined on (1) management's description of internal controls of the OAKS Human Capital Management (HCM) and Financials (FIN) systems, the internal controls of the DAS/OIT warrant writing (WW) system, and the internal controls of OBM's EFT payment system, (2) whether those controls were suitably designed to achieve the described control objectives, (3) whether such controls had been placed in operation, and (4) their operating effectiveness for the period.
Summary of Results:	Nine general control and twenty-five application control objectives were tested. One control objective was not met: the general control objective related to systems software and utilities access controls.
Transmittal letter comments:	We also reported six recommendations for improvements in controls in the transmittal letter which was sent to management. Comments one through three relate to the unmet control objective.

The Ohio Administrative Knowledge System (OAKS) is an online enterprise resource planning application that integrates the following major business functions for Ohio: capital improvements, financials, fixed assets, human resources, and procurement. The Department of Administrative Services (DAS), the Office of Budget and Management (OBM), the Office of Information Technology's (OIT) Infrastructure Services Division (ISD), and the Accenture Managed Service Vendor are all partners in the administration and operation of OAKS.

More than 140 agencies, boards, commissions, colleges, and universities throughout Ohio use OAKS to perform functions such as payroll, human resources, reporting, budgeting, accounting, procurement, and asset management.

Summary of Control Objectives for the FY11 State SOC 1 Report

GENERAL CONTROLS PLACED IN OPERATION AND TESTS OF OPERATING EFFECTIVENESS IN THE PEOPLESOFT/UNIX ENVIRONMENT FOR THE OAKS

Changes to Existing Applications or Hardware Systems (OAKS)

FY 2011	Control Objective	Report Page #	TL Comment Reference
Met	Change Requests	105	N/A
Met	Documentation and Training	110	N/A

IT Security (OAKS)

FY 2011	Control Objective	Report Page #	TL Comment Reference
Met	Security Management	110	N/A
Met	System Level Access Controls	112	N/A
Met	Application Level Access Controls	114	N/A
Not Met	System Software and Utilities Access Controls	114	1, 2, 3
Met	Physical Security	117	N/A

IT Operations (OAKS)

FY 2011	Control Objective	Report Page #	TL Comment Reference
Met	System Administration and Maintenance	120	N/A
Met	Backup	122	N/A

FINANCIAL APPLICATION CONTROLS PLACED IN OPERATION AND TESTS OF OPERATING EFFECTIVENESS

OAKS FINANCIALS (OAKS_FIN)

FY 2011	Control Objective	Report Page #	TL Comment Reference
Met	Authorization	123	N/A
Met	Completeness of Input	127	N/A
Met	Accuracy of Input	131	N/A
Met	Cutoff	134	N/A
Met	Transaction Classification	135	N/A
Met	Transaction Occurrence	136	N/A
Met	Existence	137	N/A
Met	Integrity of Standing Data	137	N/A
Met	Completeness and Accuracy of Update	139	N/A
Met	Completeness and Accuracy of Accumulated Data	141	N/A
Met	Restricted Access to Assets and Records	142	N/A

OAKS Human Capital Management (HCM)

FY 2011	Control Objective	Report Page #	TL Comment Reference
Met	Authorization	143	N/A
Met	Completeness of Input	145	N/A
Met	Accuracy of Input	148	N/A
Met	Cutoff	152	N/A
Met	Transaction Classification	153	N/A
Met	Transaction Occurrence	154	N/A
Met	Existence	155	N/A
Met	Integrity of Standing Data	156	N/A
Met	Completeness and Accuracy of Update	158	N/A
Met	Completeness and Accuracy of Accumulated Data	159	N/A
Met	Restricted Access to Assets and Records	160	N/A

WARRANT WRITING

FY 2011	Control Objective	Report Page #	TL Comment Reference
Met	Completeness and Accuracy	162	N/A
Met	Completeness and Accuracy of Accumulated Data	164	N/A
Met	Restricted Access to Assets, Records, Programs and Data	168	N/A