| **Control[[1]](#endnote-1)** | **Design Effectiveness[[2]](#endnote-2)** | **Type & Freq.[[3]](#endnote-3)** | **Key Control[[4]](#endnote-4)** | **Test[[5]](#endnote-5)** | **Op**  **erational Effectiveness[[6]](#endnote-6)**  (Test Conclusion) | **Report Disposition[[7]](#endnote-7)** |
| --- | --- | --- | --- | --- | --- | --- |
| **Risk A – Production Access**  Lack of management oversight of implemented processes and controls to address authorized access to critical RxClaim program files and directories could lead to the vulnerability of data in the production environment, and result in negative member, client or pharmacy impact. | | | | | | |
| **A.1 – Access Review**    **Effective control over access to critical RxClaim Program files, Data and Directories functions is dependent on monitoring access based on individual job responsibilities**  ***Control Owner: Ken Park, Sr. Director, RxClaim Development, PBM IT Systems.*** | **Effective** | M  P  As Needed | Yes | Performing Testing to ascertain:   1. Ensure access to RXclaim data and directories is limited to appropriate personnel/stakeholders/individuals 2. Review production claim transactions to determine if submitted by appropriate personnel based on job responsibilities. 3. Ensure access to RxClaim program files and directories called on to support the submission of manual claims transactions is restricted based on job responsibilities. | [*Test Conclusion – See Methodology*] | [*Reportable Disposition of any gaps or exceptions*] |

|  |  |
| --- | --- |
| **Scope Objective Reference** | |
| SO-1 | Production Access |

1. Be sure the control mitigates the assigned risk and that all controls have all five components of a control (1. person / process; 2. performing a function; 3. frequency; 4. prevents or detects; 5. evidenced). If one of the five is missing, verify with SME that the component is not otherwise addressed. If so, then note the Control Gap (note what component the control is lacking). [↑](#endnote-ref-1)
2. If all five components of a control are addressed and the control mitigates the risk, then it is an "Effective" control. If it does not mitigate the risk, it might be a process. If it does not include all five, this is a control gap and "Control Gap" should be noted. [↑](#endnote-ref-2)
3. A = Automatic Control (performed by a system); M = Manual Control (performed by a person); D = Detective (the control identifies instances of the realized risk after the fact)

   P = Preventative (the control mitigates the risk from occurring); How often is this control performed: Daily (once a day or more); Weekly; Monthly; Quarterly; Annually. [↑](#endnote-ref-3)
4. Key Control: substantially mitigates the risk on its own. Non-Key Control: supports a key control, but cannot wholly mitigate the risk on its own. [↑](#endnote-ref-4)
5. Describe the test steps to determine whether an effectively designed control is operating effectively. Be sure to include the following: 1. Define sample size (usually 25% of population) and testing sample (if possible). 2. Include the specific name of any reports referenced. 3. Verify the test addresses the risk (does it address completeness, accuracy, and / or timeliness). If the control is not effective, note "No testing to be performed due to ineffective control." [↑](#endnote-ref-5)
6. Describe the outcome of the test, clearly stating that the control either Passed or Failed the test. [↑](#endnote-ref-6)
7. Describe the impact the Design Effectiveness and Operational Effectiveness results have on the audit report. List how the findings are included within any reportable issues. If findings were not reportable, explain relationship for the non-reportable disposition. [↑](#endnote-ref-7)