Report Title:	Engagement Details
Run Date and Time:	2024-06-14 14:30:40 Pacific Daylight Time
Run by:	System Administrator
Table name:	sn_audit_engagement

Engagement

Number:	ENG0020002	State:	Closed Complete
Name:	Finance Process Review	Fieldwork complete (%):	100
Type:	Internal Audit	Auditors:	Abel Tuter
Engagement lead:	Steven Cruz-Alba	Approvers:	Alan Offerman

Description:

This is an audit engagement aimed at comprehensively reviewing and assessing the finance process of our finance department, their internal controls, and compliance with regulations and policies to ensure the accuracy, reliability, and integrity of financial reporting and to identify opportunities for process improvement.

Objectives:

1: Assess the Accuracy and Completeness of Financial Reporting
2: Evaluate the Effectiveness of Internal Controls
3: Review Compliance with Financial Regulations and Policies
4: Assess the Management of Financial Risks
5: Identify Opportunities for Process Improvement

Schedule

Engagement planned start:	2024-06-17	Engagement planned end:	2024-06-30
Engagement starts:	Fieldwork	Engagement ends:	Closed
Engagement actual start:	2024-06-19 13:19:19	Engagement actual end:	2024-07-07 13:19:31
Fieldwork planned start:	2024-06-19 13:02:24	Fieldwork actual start:	2024-06-14 14:11:11
Fieldwork planned end:	2024-06-19 13:02:24	Fieldwork actual end:	2024-06-14 14:14:09
Fieldwork planned duration:	4 Days 22 Hours 51 Minutes	Fieldwork actual duration:	2 Minutes

Results

Result:	
Opinion:	

Report

Report knowledge base:	
Report template:	
Report:	

Activity

Additional comments:	
Work notes:	

Confidentiality

Confidential:	false	Allowed users:	
		Allowed groups:	

Settings

Functional domain:	

Plan Details

Parent plan:	

Parent plan Start date:		Parent plan End date:	

Expenses and Resources

Budgeted expenses:	$0.00	Budgeted resources:	
Planned expenses:	$0.00	Planned resources:	
Remaining budgeted expenses:	$0.00	Actual resources:	
Actual expenses:	$0.00		

Related List Title:	Entity to Engagement List
Table name:	sn_audit_m2m_profile_engagement
Query Condition:	Engagement = Finance Process Review ENG0020002
Sort Order:	None

4 Entity to Engagements

Entity	Owner
Accounts Payable	
Amazon	Abel Tuter
Veritas Software	
ServiceNow Customer Service	Fred Luddy

Related List Title:	Risk to Engagement List
Table name:	sn_audit_m2m_risk_engagement
Query Condition:	Engagement = Finance Process Review ENG0020002
Sort Order:	None

26 Risk to Engagements

Risk	Entity	Owner
Not Diversified Geographically	Veritas Software	
SOX-AP Purchase orders are entered inaccurately or incompletely	Accounts Payable	
SOX-AP- Unauthorized access to release blocked invoices is not prevented or detected	Accounts Payable	
Disclosure of business records	ServiceNow Customer Service	Fred Luddy
SOX-AP-Invalid checks cleared	Accounts Payable	
SOX-GLC-Inaccurate expense coding	Accounts Payable	
Flawed recruitment and interview processes	ServiceNow Customer Service	Fred Luddy
SOX-AP-Unauthorized payments processed	Accounts Payable	
SOX-GLC Unauthorized expenses	Accounts Payable	
SOX-AP-Segregation of duties not appropriate	Accounts Payable	
SOX-AP-Blocked invoices released without approval	Accounts Payable	
SOX-AP Duplicate invoices are processed	Accounts Payable	
SOX-AP-Incomplete or inaccurate data transfer between applications	Accounts Payable	
Not Complying to Regulations	Veritas Software	
Loss of Data Integrity	ServiceNow Customer Service	Fred Luddy
Loss of Confidentiality	ServiceNow Customer Service	Fred Luddy
Not Participating in Exercises	Veritas Software	
Unrecoverable data due to natural or human error	ServiceNow Customer Service	Fred Luddy
Business needs and focus on achieving profits	ServiceNow Customer Service	Fred Luddy
Loss of Data	ServiceNow Customer Service	Fred Luddy
Loss of User Credentials	ServiceNow Customer Service	Fred Luddy
Employee Skill & Training	ServiceNow Customer Service	Fred Luddy
Not Diversified Geographically	Amazon	
Not Participating in Exercises	Amazon	
SOX-AP-Invoice not processed timely	Accounts Payable	
Not Complying to Regulations	Amazon	

Related List Title:	Control to Engagement List
Table name:	sn_audit_m2m_control_engagement
Query Condition:	Engagement = Finance Process Review ENG0020002
Sort Order:	None

34 Control to Engagements

Control	Number	Entity	Function	State	Status	Exempt	Owner	Description	Control objective
SOX-AP-03 Duplicate invoices	CTRL0020237	Accounts Payable		Draft		false		Prevent duplicate invoices	SOX-AP-03 Duplicate invoices
SOX-AP-26 Restricted Access to update/change invoice info	CTRL0020517	Accounts Payable		Draft		false		Restricted Access to update/change invoice approval matrix, G/L coding and MRC amount.	SOX-AP-26 Restricted Access to update/change invoice info
SOX-AP-15 Review PA invoices	CTRL0020017	Accounts Payable		Draft		false		PA invoices to be reviewed before posting invoices for payment.	SOX-AP-15 Review PA invoices
Contracts to include regulatory clause	CTRL0015257	Amazon	Standard control	Monitor	Compliant	false			Contracts to include regulatory clause
SOX-AP-17 AP Approved invoices are posted through interface between AP invoice and ERP system	CTRL0020140	Accounts Payable		Draft		false		Make sure approved invoices are posted correctly to ERP system via the interface between ERP system and AP invoice.	SOX-AP-17 AP Approved invoices are posted through interface between AP invoice and ERP system
SOX-AP-22 Tangoe Invoice File Interface to SAP	CTRL0021445	Accounts Payable		Draft		false		Approved invoices should be queued up in an invoice file in Tangoe Rivermine and the invoice file is interfaced to SAP via a daily batch job.	SOX-AP-22 Tangoe Invoice File Interface to SAP
SOX-AP-05 Three-way match	CTRL0020113	Accounts Payable		Draft		false		Three-way match should be in place	SOX-AP-05 Three-way match
MFA	CTRL0020559	ServiceNow Customer Service	Standard control	Draft		false	Fred Luddy		MFA

Control	Number	Entity	Function	State	Status	Exempt	Owner	Description	Control objective
Contracts to include regulatory clause	CTRL0015266	Veritas Software	Standard control	Monitor	Non Compliant	false			Contracts to include regulatory clause
SOX-AP-20 Receiving slip record creation	CTRL0021435	Accounts Payable		Draft		false		Receiving slip record creation	SOX-AP-20 Receiving slip record creation
SOX-AP-21 TEM Invoice Auto Approval	CTRL0020522	Accounts Payable		Draft		false		Telecom Management (TEM) Invoice Auto Approval.	SOX-AP-21 TEM Invoice Auto Approval
SOX-AP-27 Tangoe Admin Access	CTRL0021441	Accounts Payable		Draft		false		The approval workflow matrix and MRC threshold % should be configured fields within Tangoe Rivermine.	SOX-AP-27 Tangoe Admin Access
SOX-AP-09 AP checking disbursement account setup	CTRL0020055	Accounts Payable		Draft		false		Setup of Accounts Payable Checking Disbursement accounts to prevent improper payment.	SOX-AP-09 AP checking disbursement account setup
SOX-AP-06 Disbursement approval	CTRL0020176	Accounts Payable		Draft		false		Disbursement should be approved	SOX-AP-06 Disbursement approval
ISO certification for vendors	CTRL0015179	Amazon	Standard control	Monitor	Compliant	false			ISO certification for vendors
Firewall	CTRL0020558	ServiceNow Customer Service	Standard control	Draft		false	Fred Luddy		Firewall
ISO certification for vendors	CTRL0015188	Veritas Software	Standard control	Monitor	Compliant	false			ISO certification for vendors

Control	Number	Entity	Function	State	Status	Exempt	Owner	Description	Control objective
SOX-AP-11 Blocked invoices release	CTRL0020117	Accounts Payable		Draft		false		Accounts Payable blocked invoices must be released by only authorized personnel.	SOX-AP-11 Blocked invoices release
SOX-AP-28 Invoice Error Resolution	CTRL0020515	Accounts Payable		Draft		false		All invoices that fail the validation of +/- x % will be routed for authorization according to the limits set in the company's Procurement Policy.	SOX-AP-28 Invoice Error Resolution
Approvals before finalizing vendor	CTRL0015101	Amazon	Standard control	Monitor	Non Compliant	false			Approvals before finalizing vendor
SOX-AP-18 RA to ERP interface for accurate good receipt	CTRL0020200	Accounts Payable		Draft		false		Make sure that the Receipts Acknowledgment, interfaces real-time to ERP system to automatically perform goods receipts in ERP system and send back the GR number to Receipts Acknowledgment.	SOX-AP-18 RA to ERP interface for accurate good receipt

Control	Number	Entity	Function	State	Status	Exempt	Owner	Description	Control objective
SOX-AP-23 Circuit/Mobility Records Interface to ERP system for new/changed IT circuits and mobility records	CTRL0020520	Accounts Payable		Draft		false		A daily batch job should run to interface new or changed IT circuits and mobility records from CMDB to ERP system.	SOX-AP-23 Circuit/Mobility Records Interface to ERP system for new/changed IT circuits and mobility records
Emphasis participation in exercises	CTRL0015427	Amazon	Standard control	Monitor	Compliant	false			Emphasis participation in exercises
Data encryption	CTRL0020556	ServiceNow Customer Service	Standard control	Draft		false	Fred Luddy		Data encryption
Emphasis participation in exercises	CTRL0015436	Veritas Software	Standard control	Monitor	Compliant	false			Emphasis participation in exercises
SOX-AP-14 Non PO Invoices authorization	CTRL0020195	Accounts Payable		Draft		false		Non PO Invoices authorization according to company's procurement policy	SOX-AP-14 Non PO Invoices authorization
SOX-AP-29 ERP system Invoice Validation	CTRL0020514	Accounts Payable		Draft	Compliant	false		ERP system Invoice Validation to check correct information is stored.	SOX-AP-29 ERP system Invoice Validation
SOX-AP-24 Datacenter Circuit Records Interface to Tangoe	CTRL0021444	Accounts Payable		Draft		false		A daily batch job should run to interface new or changed cloud circuits records from Datacenter CMDB to Tangoe Rivermine.	SOX-AP-24 Datacenter Circuit Records Interface to Tangoe
SOX-AP-19 Two-way match PO approvals	CTRL0020214	Accounts Payable		Draft		false		Route invoices matched to 2-way match PO's to authorized requestor for review.	SOX-AP-19 Two-way match PO approvals

Control	Number	Entity	Function	State	Status	Exempt	Owner	Description	Control objective
SOX-AP-25 SAP Invoice Payment File Interface to Tangoe	CTRL0021443	Accounts Payable		Draft	Non Compliant	false		Paid invoice payment information (e.g. payment date, payment number and check amount) should be queued up in a payment file and interfaced from SAP to Tangoe Rivermine via a daily batch job for reconciliation purposes.	SOX-AP-25 SAP Invoice Payment File Interface to Tangoe
SOX-AP-16 Duplicate invoices and payment over tolerence range	CTRL0020079	Accounts Payable		Draft		false		Prevent duplicate invoices and payment of an invoice for PO quantity and/or amount which is over approved tolerance range.	SOX-AP-16 Duplicate invoices and payment over tolerence range
Approvals before finalizing vendor	CTRL0015110	Veritas Software	Standard control	Monitor	Compliant	false			Approvals before finalizing vendor
Hard Disk Encrption	CTRL0020557	ServiceNow Customer Service	Standard control	Draft		false	Fred Luddy		Hard Disk Encrption
VPN Connectivity	CTRL0020560	ServiceNow Customer Service	Standard control	Draft		false	Fred Luddy		VPN Connectivity

Related List Title:	Test plan to Engagement List
Table name:	sn_audit_m2m_test_plan_engagement
Query Condition:	Engagement = Finance Process Review ENG0020002
Sort Order:	None

22 Test plan to Engagements

Test plan	Control	Entity	Owner
AP-25 SAP Invoice Payment File Interface	SOX-AP-25 SAP Invoice Payment File Interface to Tangoe	Accounts Payable	
AP-16 VIM business exception rules	SOX-AP-16 Duplicate invoices and payment over tolerence range	Accounts Payable	
AP-14 VIM approval workflow routing	SOX-AP-14 Non PO Invoices authorization	Accounts Payable	
AP-29 SAP Invoice Validation	SOX-AP-29 ERP system Invoice Validation	Accounts Payable	
AP-24 DC Circuit Records Interface	SOX-AP-24 Datacenter Circuit Records Interface to Tangoe	Accounts Payable	
AP-19 VIM two-way match PO Config	SOX-AP-19 Two-way match PO approvals	Accounts Payable	
AP-22 Tangoe Invoice File Interface	SOX-AP-22 Tangoe Invoice File Interface to SAP	Accounts Payable	
AP-05 SAP 3 way match	SOX-AP-05 Three-way match	Accounts Payable	
AP-26 Restricted Access to Tangoe	SOX-AP-26 Restricted Access to update/change invoice info	Accounts Payable	
AP-15 APM review PA invoices	SOX-AP-15 Review PA invoices	Accounts Payable	
AP-17 AP invoice to SAP VIM interface	SOX-AP-17 AP Approved invoices are posted through interface between AP invoice and ERP system	Accounts Payable	
AP-20 Receiving Slip record creation	SOX-AP-20 Receiving slip record creation	Accounts Payable	
AP-21 Invoice Auto Approval	SOX-AP-21 TEM Invoice Auto Approval	Accounts Payable	
AP-27 Tangoe Admin Access	SOX-AP-27 Tangoe Admin Access	Accounts Payable	
AP-09 US Positive Pay	SOX-AP-09 AP checking disbursement account setup	Accounts Payable	
AP-06 Disbursement approval	SOX-AP-06 Disbursement approval	Accounts Payable	
AP-18 RA application to SAP interface	SOX-AP-18 RA to ERP interface for accurate good receipt	Accounts Payable	
AP-23 Circuit/Mobility Records Interface	SOX-AP-23 Circuit/Mobility Records Interface to ERP system for new/changed IT circuits and mobility records	Accounts Payable	
AP-11 Blocked invoices	SOX-AP-11 Blocked invoices release	Accounts Payable	
AP-03 SAP duplicate invoices	SOX-AP-03 Duplicate invoices	Accounts Payable	

Test plan	Control	Entity	Owner
AP-28 Tangoe Invoice Error Resolution	SOX-AP-28 Invoice Error Resolution	Accounts Payable	
AP-03 Duplicate Invoice Payments review	SOX-AP-03 Duplicate invoices	Accounts Payable	

Related List Title:	Indicator Result List
Table name:	sn_grc_indicator_result
Query Condition:	Indicator in () AND Collected date >= 2024-06-16 17:00:00 AND Collected date <= 2024-06-30 16:59:59
Sort Order:	None

None

Related List Title:	Audit task List
Table name:	sn_audit_task
Query Condition:	Top task = ENG0020002
Sort Order:	Number in ascending order

2 Audit tasks

▲ Number	Assigned to	Name	Parent	State	Planned start date	Planned end date
CTR0020001	Steven Cruz-Alba	AP-25 SAP Invoice Payment File Interface	ENG0020002	Closed Complete	2024-06-19 13:02:24	2024-06-19 13:02:24
CTR0020002	Steven Cruz-Alba	AP-29 SAP Invoice Validation	ENG0020002	Closed Complete	2024-06-19 13:02:24	2024-06-19 13:02:24

Related List Title:	Issue List
Table name:	sn_grc_issue
Query Condition:	Sys ID in
Sort Order:	Number in ascending order

None

Related List Title:	Evidence List
Table name:	sn_grc_advanced_evidence_response
Query Condition:	Sys ID in
Sort Order:	Number in ascending order

None