

Users Operations

Manual



Audit Recommendation Tracking System (ARTS)

**Office of the Federal Auditor General
(OFGA) and Jimma University (JU)**

August, 2017

Introduction

This User Manual contains all essential information for the user to make full use of the ARTS Application.

Audit Recommendation Tracking System (ARTS) is essential for a Supreme Audit Institution (SAI) to monitor the implementation and resolution of audit recommendations and also it is used to automate the processing, reporting and utilization of audit recommendations for their respective auditee's.

The system allows secure data entry, editing and storage of all details associated with all findings and recommendations processed. In addition, the system has a flexible search facility and flexible reporting environment that can be tailored for use by both 'novice' and 'expert' users.

Login (Authentication) Page

The system provides secure access controls at the levels for each actor/user for accessing specific modules/activities within the ARTS application.

Steps to Login to the system

- a) A user ID and password is required to log onto web interface/ARTS application. If you do not have an account or do not know your login name and password, please contact system administrator.
- b) Open your favorite web browser (Firefox, Chrome, Internet Explorer, etc.)
- c) To enter the ARTS application, a link should be inserted into the web browser to access the ARTS application server entry page. (Test site currently available on: <http://10.141.80.225/ARTSnew/login.aspx>).
- d) Type the server address shown above and then you will see the login page (**Figure - 1**)

The screenshot shows the login interface for the Audit Recommendation Tracking System (ARTS). The top navigation bar includes the 'OFFICE OF THE FEDERAL AUDITOR GENERAL' logo and the 'AUDIT RECOMMENDATION TRACKING SYSTEM' title. The main content area is titled 'Please login'. It contains two input fields: 'Enter username' and 'Enter password', each with a small icon preceding the text input. A red dashed arrow points from the 'Enter username' field towards the 'Enter password' field, which is highlighted by a large red oval. Below these fields is a blue 'Login' button. At the bottom of the form, there is a link: 'If you forgot your username and/or password Contact System Administrator'.

Figure 1 - Login (Authentication) Page



In the next step, user name and password must be entered to sign-in. These are provided by the system administrator prior to the use of the system.

Enter the following details:

- USERNAME
- PASSWORD

Then press “Login” button. If you provide the correct credentials, each user type will successfully login to the system and you will see the Main Window/Home Page (**Figure-2, Figure-3, Figure-4, Figure-5, Figure-6, Figure-7 and Figure-8**)

The screenshot shows the ARTS main window. At the top, there's a header bar with the "OFFICE OF THE FEDERAL AUDITOR GENERAL" logo and the "AUDIT RECOMMENDATION TRACKING SYSTEM" title. Below the header is a navigation menu on the left with options like Audits, Setting, Report, Account setting, Activity log, User management, and Take backup. The main content area has a sub-navigation bar with Home, Auditees, About OFAG, and Logout. The "About OFAG" link is circled in red. A red arrow points from this circled link to the "Logged as bekalu akalu [Administrator]" status message in the top right. Below this, a section titled "Features in ARTS (Audit Recommendation Tracking System)" contains an "Introduction" paragraph and a list of subsystems. At the bottom of the page, there's a footer with the OFAG address, contact info, and copyright information.

Figure 2 – Main Window/Home Page for System Administrator

This screenshot is similar to Figure 2 but for a different user role. The "About OFAG" link in the top navigation is circled in red, and a red arrow points to the "Logged as dagnachew tigabu [Special assistant to auditor general]" status message. The main content area shows the "Features in ARTS" section with its introduction and subsystem list. The footer information at the bottom is identical to Figure 2.

Figure 3 – Main Window/Home Page for Special Assistant to AG



OFFICE OF THE FEDERAL AUDITOR GENERAL

AUDIT RECOMMENDATION TRACKING SYSTEM

Logged as abebe kebede [Data Encoder]

Logout

Features in ARTS (Audit Recommendation Tracking System)

Auditor/Record officer Subsystem

Auditor/record officer subsystem is one of the subsystems that include tasks performed by auditor/record officer. These tasks include:

- Record Basic Audit Information
 - Reference No.
 - Auditee
 - Audit Type
 - Audit Year
 - Audit Period
- Record:
 - Audit Prepared by
 - Audit Reviewed by
- Record Audit Finding Details
 - Finding Description
 - Finding Type
 - Actual Financial Value
 - Extrapolated Financial Value

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Figure 4 – Main Window/Home Page for Auditor/Data Encoder

OFFICE OF THE FEDERAL AUDITOR GENERAL

AUDIT RECOMMENDATION TRACKING SYSTEM

logged as kurabackw denekew [Auditor General]

LOGOUT

Features in ARTS (Audit Recommendation Tracking System)

Auditor General Subsystem / PAC Subsystem / Auditor director subsystem

These tasks include

- Audit Details
 - Search Audits
 - View Audit Details
- Generating Report
 - Generate report based on Ministerial Auditee for specific organization or all organizations.
 - Generate report based on audit type.
 - Generate report based on a single year or range of years.
 - Generate report that can be grouped by audit type, finding type, audit year and Auditee.
 - Generate report of finding only, recommendation only or both and shows detail.
 - A graphical report can be generated.
 - Report can be printed to PDF or exported to excel.
- Account Setting
 - Used to change logged-in user's password.

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Figure 5 – Main Window/Home Page for Auditor General

The screenshot shows the ARTS home page. At the top, there's a header with the "OFFICE OF THE FEDERAL AUDITOR GENERAL" logo and the "AUDIT RECOMMENDATION TRACKING SYSTEM" title. Below the header is a navigation bar with links for "Home", "Auditees", "About OFAG", and "Logout". A red circle highlights the "logged as Pawlos Fath [PAC member]" status message. Another red arrow points to the "Features in ARTS (Audit Recommendation Tracking System)" link. The main content area is titled "Auditor General Subsystem / PAC Subsystem / Auditor director subsystem" and lists various tasks such as Audit Details, Generating Report, Account Setting, and Audittee Page. At the bottom, there's a footer with the office's address, contact information, and a copyright notice.

Figure 6 – Main Window/Home Page for PAC Member

The screenshot shows the ARTS home page for an audit director. The layout is identical to Figure 6, with the "OFFICE OF THE FEDERAL AUDITOR GENERAL" logo, "AUDIT RECOMMENDATION TRACKING SYSTEM" title, and a navigation bar with "Home", "Auditees", "About OFAG", and "Logout". A red circle highlights the "logged as abebe mola [Director]" status message. Another red arrow points to the "Features in ARTS (Audit Recommendation Tracking System)" link. The main content area is titled "Auditor General Subsystem / PAC Subsystem / Auditor director subsystem" and lists various tasks. At the bottom, there's a footer with the office's address, contact information, and a copyright notice.

Figure 7 – Main Window/Home Page for Audit Director



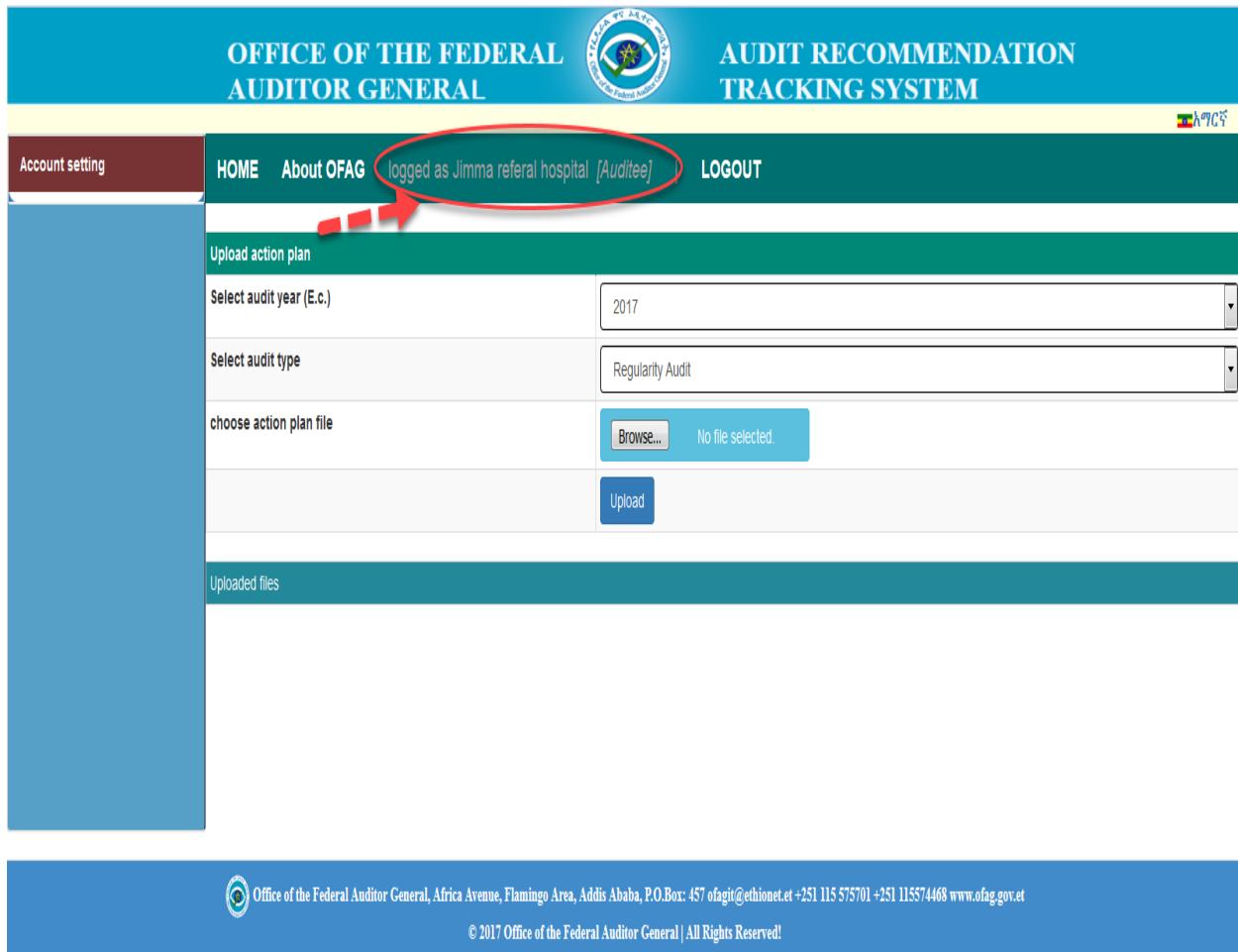


Figure 8 – Main Window/Home Page for Auditee

ARTS have several subsystems. These tasks include:

- ✓ System Administrator Subsystem (Technical manual for system administrator is available)
- ✓ Special Assistant to Auditor General Subsystem
- ✓ Auditor/Data Encoder Subsystem
- ✓ Audit Director Subsystem
- ✓ Auditor General Subsystem
- ✓ PAC Member Subsystem
- ✓ Auditee Subsystem



System Administrator/ Special Assistant to Auditor General Subsystem

A System Administrator/ Special Assistant to Auditor General Subsystem is one of the subsystems that includes tasks related to system administrator and special assistant to auditor general. These tasks include:

✓ Audit Details

- Search Audits
- View Audit Details

✓ Setting Management

- Audit Directorate Setting*** used to add and modify audit directorates.
- Auditee Setting*** can be used for adding auditee at the Federal Organization Level in the selected directorate.
- Audit Type Setting*** can be used to add audit type and will be used to add new audit type whenever needed.
- Finding Type Setting*** used to add Finding types and can be used to add new audit finding types whenever needed.

✓ Generating Report

- Generate report based on auditee directorate for specific organization or for all organizations.
- Generate report based on audit type.
- Generate report based on a single year or range of years.
- Generate report based on risk level.
- Generate report that can be grouped by finding type, auditee and audit year.
- Generate report of finding only, recommendation only or both.
- Select fields to appear in the report you want to generate.
- A graphical report can also be generated.
- Report can be exported to Excel or to PDF.
- Predefined reports can also be generated.
- Detail of any report can be shown.

✓ Account Setting

- Used to change logged-in user's password.

✓ Activity Log

- Displays range of days to generate report on audit trials.
- Used to display who entered what and when.
- Displays audit trial report using tabular and on screen report.

✓ Auditee Page

- Used to display all general information about directorates and auditee/organizations to be audited by OFAG.



- ✓ **About OFAG**
 - Used to display all general information about the Office of the Federal Auditor General (OFAG) project and its goals.
- ✓ **Exit System**
 - When you are finished working, remember to logout and then close the web browser.

System Administrator Subsystem Only

- ✓ **User Management**
 - User account creation, modification
 - User account role can be created for Auditor, System Administrator, Audit Director, and Special Assistant to Auditor General, PAC Member, Auditor General and Auditee.
 - A Unique User account is generated by the system and can be modified if needed.
- ✓ **Take Backup**
 - Used to take a backup of the whole database to a secured location.

Auditor/Data Encoder Subsystem

Auditor/Data Encoder subsystem is one of the subsystems that include tasks performed by auditor/Data Encoder. These tasks include:

- ✓ **Audit Details**
 - Record New Audits
 - Open and Finish Saved Audits
 - Search Audits
 - View Audit Details
- ✓ **Record Basic Audit Information**
- ✓ **Record:**
 - Audit Prepared by
 - Audit Reviewed by
- ✓ **Record Audit Finding Details**
- ✓ **Record Audit Recommendations**
- ✓ **Record Action Plan**
- ✓ **Record Follow-up Information**
- ✓ **Generating Report**
 - Generate report based on auditee directorate for specific organization or for all organizations.
 - Generate report based on audit type.



- Generate report based on a single year or range of years.
 - Generate report based on risk level.
 - Generate report that can be grouped by finding type, auditee and audit year.
 - Generate report of finding only, recommendation only or both.
 - Select fields to appear in the report you want to generate.
 - A graphical report can also be generated.
 - Report can be exported to Excel or to PDF.
 - Predefined reports can also be generated.
 - Detail of any report can be shown.
- ✓ **Account Setting**
- Used to change logged-in user's password.
- ✓ **Action plan files**
- Data encoder will search for the scanned and uploaded actual action plan submitted by each auditee.
- ✓ **Auditee Page**
- Used to display all general information about Ministries and organizations to be audited by OFAG are presented.
- ✓ **About OFAG**
- Used to display all general information about the Office of the Federal Auditor General (OFAG) project and its goals.
- ✓ **Exit System**
- When you are finished working, remember to logout and then close the web browser.

Auditor General / PAC Member / Audit Director Subsystem

Auditor General / PAC Member /Audit Director Subsystem are one of the subsystems that includes tasks performed by Auditor General / PAC Member /Auditor Director. These tasks include:

- ✓ **Audit Details**
- Search Audits
 - View Audit Details
- ✓ **Generating Report**
- Generate report based on auditee directorate for specific organization or for all organizations.
 - Generate report based on audit type.
 - Generate report based on a single year or range of years.
 - Generate report based on risk level.
 - Generate report that can be grouped by finding type, auditee and audit year.
 - Generate report of finding only, recommendation only or both.



- Select fields to appear in the report you want to generate.
 - A graphical report can also be generated.
 - Report can be exported to Excel or to PDF.
 - Predefined reports can also be generated.
 - Detail of any report can be shown.
- ✓ **Account Setting**
- Used to change logged-in user's password.
- ✓ **Auditee Page**
- Used to display all general information about Ministries and organizations to be audited by OFAG are presented.
- ✓ **About OFAG**
- Used to display all general information about the Office of the Federal Auditor General (OFAG) project and its goals.
- ✓ **Exit System**
- When you are finished working, remember to logout and then close the web browser.

Auditee Subsystem

- ✓ **Action plan files**
- Auditee can access the system to provide action plan, they are be able to attach the official scanned and signed action plan into the system.
- ✓ **Account Setting**
- Used to change logged-in user's password.
- ✓ **About OFAG**
- Used to display all general information about the Office of the Federal Auditor General (OFAG) project and its goals.
- ✓ **Exit System**
- When you are finished working, remember to logout and then close the web browser.



Audit Directorate Setting Page

Click on the "Setting" link located on the left pane of the main page. This section holds the information about different settings. From the list, click “Audit Directorate Setting” link and then you can add and modify audit directorates.

Enter the following detail:

- Name of Audit Directorate

Then click “ADD” button. If you have entered the appropriate data, the system saves the information in to the database.

OFFICE OF THE FEDERAL AUDITOR GENERAL

AUDIT RECOMMENDATION TRACKING SYSTEM

Home Auditees About OFAG Logged as bekalu akalu [Administrator] | Logout

Setting

Report

Account setting

Activity log

User management

Take backup

Step1

Audit directorate setting

Auditee setting

Audit type setting

Finding type setting

Add new audit directorate

Name of audit directorate

Add

Saved audit directorates

- Social and Development Organizations Audit Directorate1
- Trade and Administration Organizations Audit Directorate
- Finance and Communication Organizations Audit Directorate
- Revenue and Customs Organizations Audit Directorate
- Common Services Performance Audit Directorate
- Programs and Projects Performance Audit Directorate
- Subsidies and Support Audit Directorate
- Capacity Building Organizations Audit Directorate
- Higher Education Institutions Audit Directorate

Edit Step2 Step3 Delete

Figure 9 – Audit Directorate Setting Page

All audit directorates can be modified or deleted by clicking Edit or Delete option at the beginning of each row shown.

Auditee Setting Page

Click on the "Setting" link located on the left pane of the main page. This section holds the information about different settings. From the list, click “Auditee setting” link and then you can add and modify auditee.

Enter and select the following detail:

- Enter “Name of Organization / Auditee”
- Select Audit directorate to which the federal organization belongs

To save the settings “ADD” button has to be clicked.



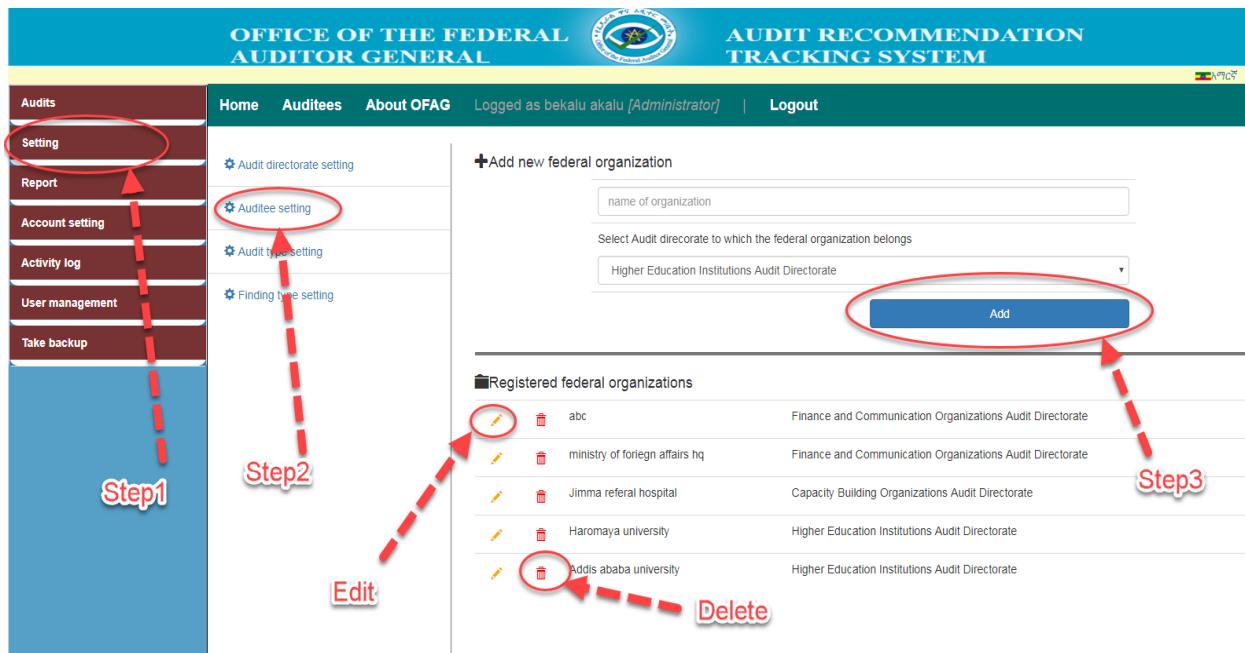


Figure 10 –Auditee Setting Page

All auditee can be modified or deleted by clicking Edit or Delete option at the beginning of each row shown.

Audit Type Setting Page

This page helps the user to add new audit type to the system and to provide option to add additional entries at setting for future use and scalability.

Some examples of audit type could be:

- ✓ Regularity Audit
- ✓ Performance Audit
- ✓ IT Audit
- ✓ Forensic Audit
- ✓ Special Investigation Audit
- ✓ Compliance Audit
- ✓ Environment Audit
- ✓ OTHER

Click on the "Setting" link located on the left pane of the main page. This section holds the information about different settings. From the list, click “Audit Type Setting” link and then

Enter the following detail:

- Name of the Audit Type

Then click “ADD” button. If you have entered the appropriate data, the system saves the information in to the database.



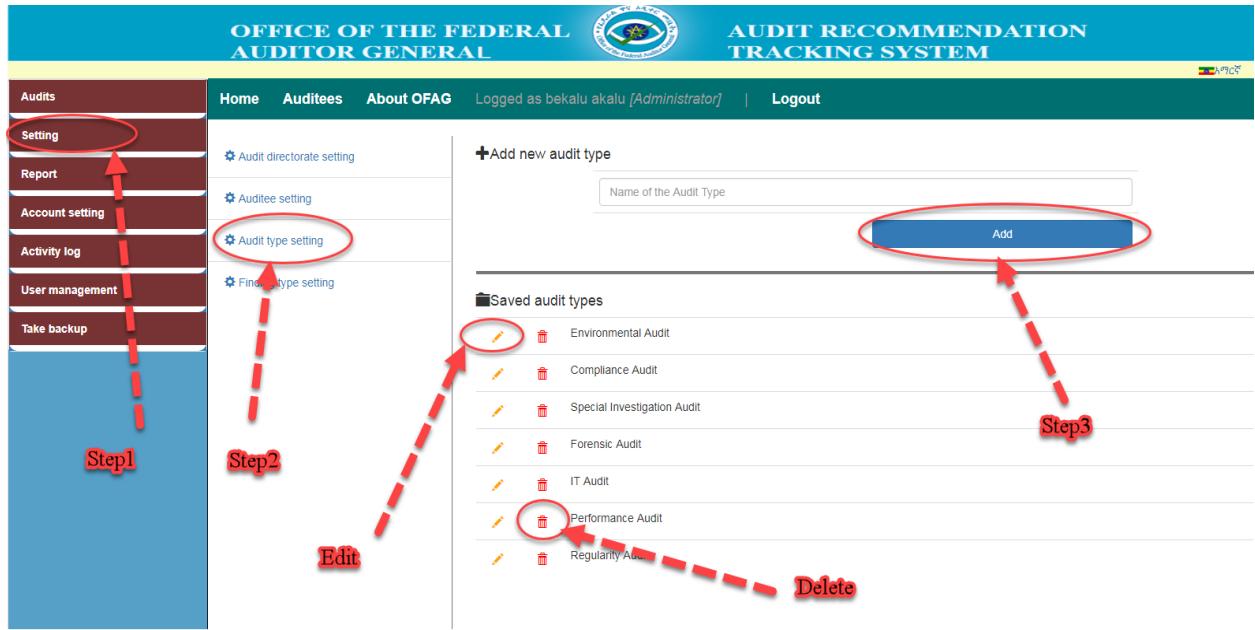


Figure 11 - Audit Type Setting Page

All audit types can be modified or deleted by clicking Edit or Delete option at the beginning of each row shown.

Finding Type Setting Page

This page helps user to add new finding type to the system and to provide option to add additional entries at setting for future use and scalability.

Some examples of finding type could be:

- ✓ Non compliance
- ✓ Internal control weakness
- ✓ Cash shortages
- ✓ Failure to account for receipts
- ✓ Overdue receivables
- ✓ Payments Exceeding Budget Allocation
- ✓ Under spending of Budget
- ✓ Procurement Irregularities
- ✓ Fixed Assets
- ✓ Fraudulent activity
- ✓ Lack of economy
- ✓ Lack of efficiency
- ✓ Lack of effectiveness
- ✓ OTHER



Click on the "Setting" link located on the left pane of the main page. This section holds the information about different settings. From the list, click “**Finding Type Setting**” link and then **Enter the following detail:**

- Name of Finding Type

Then click “**ADD**” button. If you have entered the appropriate data, the system saves the information in to the database.

The screenshot shows the ARTS interface. The top navigation bar includes the OFAG logo and links for Home, Auditees, About OFAG, Logout, and a language switch. The left sidebar lists Audits, Setting (highlighted with a red oval and arrow), Report, Account setting, Activity log, User management, and Take backup. Step 1 points to the 'Setting' link. Step 2 points to the 'Finding type setting' link in the main content area. The main content shows a list of 'Saved finding types' with entries like Lack of effectiveness, Lack of efficiency, Lack of economy, Fraudulent activity, Fixed Assets (highlighted with a red oval and arrow), Procurement irregularities, Under spending of Budget, Payments Exceeding Budget Allocation, and Overdue receivables. Step 3 points to the 'Add' button and the 'Fixed Assets' entry.

Figure 12 - Finding Type Setting Page

All finding types can be modified or deleted by clicking Edit or Delete option at the beginning of each row shown.

Activity Log Page

Click on the "Activity Log" link located on the left pane of the main page. This section holds the information about different audit trials.

- Select range of days to generate report on audit trials.
- Used to display who entered what and when.
- Displays audit trial report using tabular and on screen report.



OFFICE OF THE FEDERAL AUDITOR GENERAL			AUDIT RECOMMENDATION TRACKING SYSTEM
Audits	Home	Auditees	About OFAG
Setting	From	To	Qshow Print
Report	06/15/2017	08/19/2017	
Account setting			
Activity log			
User management			
Take backup			

Step 1

Step 2

Step 3

Sample Output:
who entered what and when

Figure 13 – Activity Log Page

All activity log details can be printed by clicking “Print” button shown at the top of the main page.

User Management Page

Click on the “User Management” link located on the left pane of the main page and then search user/first name from registered users. In this section, disabling, modification and creation of user accounts are available and this section should be protected and accessible only by the administrator.

OFFICE OF THE FEDERAL AUDITOR GENERAL			AUDIT RECOMMENDATION TRACKING SYSTEM
Audits	Home	Auditees	About OFAG
Setting	+Create user account	+Create auditee account	Logged as bekalu akalu [Administrator] Logout
Report			
Account setting			
Activity log			
User management			
Take backup			

Step 1

Step 2

Sample Output:
who entered what and when

Figure 14 – User Management Page



To create new user, click on the “**User Management**” link located on the left pane of the main page. This section holds different alternatives. From the alternatives, click “**Create user account**” link and then:

Enter the following detail:

User details include:

- First Name
- Last Name
- User Role
- Username (automatically generated by the system but can be modified if needed)
- Password
- Confirm Password

All fields are required to create a new user and then click “**Add User**” button. If you have entered the appropriate data, the system saves the information in to the database. User account role can be created for Data Encoder, Administrator, Audit Director, and Special Assistant to Auditor General, PAC Member and Auditor General.

The screenshot shows the ARTS interface. The top navigation bar includes the OFAG logo, audit period selection, and links for Home, Auditees, About OFAG, Logout, and '+Create user account' (+Create auditee account). The left sidebar has links for Audits, Setting, Report, Account setting, Activity log, and User management (which is circled in red). A 'Take Backup' link is also present. Below the sidebar, a dashed red arrow labeled 'Step 1' points from 'User management' to the '+Create user account' link. Another dashed red arrow labeled 'Step 2' points from the '+Create user account' link to the 'Add user' button. A third dashed red arrow labeled 'Step 3' points from the 'Add user' button to the right side of the form where a note about unique usernames is displayed.

Figure 15 – Add New Users/Create Account Page

To create new auditee account, click on the “**User Management**” link located on the left pane of the main page. This section holds different alternatives. From the alternatives, click “**Create Auditee account**” link and then:

Enter the following detail:

Auditee details include:

- Select Auditee
- Username
- Password
- Confirm Password

All fields are required to create a new auditee account and then click “**Add User**” button. If you have entered the appropriate data, the system saves the information in to the database.



OFFICE OF THE FEDERAL AUDITOR GENERAL

AUDIT RECOMMENDATION TRACKING SYSTEM

Home Auditees About OFAG Logged as bekalu akalu [Administrator] | Logout

Auditee: Haromaya university

Username: unique user name

New password:

Confirm password:

Add User

Enter the required information of the user.
NOTE: The system generates unique username, but if you want to change, make sure that you Entered unique username.

Figure 16 –Create Auditee Account Page

Take Backup Page

The backup system is used to take a backup of the whole database to a secured location. This page helps system administrator to take backup by clicking on the "**Take Backup**" link located on the left pane of the main page.

You just need to enter disk name to save the backup file (Valid disk names are D:,F:,G:,H: ...) and then click "**OK**" button.

OFFICE OF THE FEDERAL AUDITOR GENERAL

AUDIT RECOMMENDATION TRACKING SYSTEM

Home Auditees About OFAG Logged as bekalu akalu [Administrator] | Logout

Features in ARTS (Audit Recommendation Tracking System)

Introduction

Audit Recommendation Tracking System (ARTS) is essential for a Supreme Audit Institution (SAI) to monitor the implementation and resolution of audit recommendations and also it is used to automate the processing, reporting and utilization of audit recommendations for their respective auditee's. The system allows secure data entry, editing and storage of all details associated with all findings and recommendations processed. In addition, the system has a flexible reporting environment that can be tailored for use by both 'novice' and 'expert' users.

Backup Message

Enter Disk Name to save the backup file
(Valid disk names are D,F,G,H,...)

System
User Subsystem
Subsystem
to Auditor General Subsystem
Subsystem

Ok **Close**

Administrator subsystem / Special assistant to auditor general subsystem

These tools include:

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Figure 17 – Take Backup Page



Audits Page

Click on the "Audits" link located on the left pane of the main page. This page helps the user to show saved audits that are still in progress and not finalized and hence not ready for report generation. The user can open unfinished audits and record remaining details about that audit by clicking "Open" button at the beginning of each row shown.

▲ Open	Hello	Haromaya university
▲ Open	New Audit Title AAU	Addis ababa university
▲ Open	Foreign Affairs Audit	ministry of foreign affairs hq

Figure 18 – Saved Audits Page

Moreover, the system enables the user to record new audit information by clicking on the "Record New Audit" button located on the second pane of the main page:

▲ Open	Hello	Haromaya university
▲ Open	New Audit Title AAU	Addis ababa university
▲ Open	Foreign Affairs Audit	ministry of foreign affairs hq

Figure 19 – Record New Audit Page

And then the user fills and selects the following details on the page that opens when the user clicks on "Record new audit" button:

- Enter Reference No.
- Select Auditee
- Select Audit Year
- Select Risk level



- Enter Audit title
- Select Audit Type
- Select Audit Period

Then click “Save” button.

The screenshot shows the 'Audit information' section of the system. It includes fields for Reference number, Audit title, Audit type, Start date, End date, Auditee, Audit year, Audit period, and Risk level. A red circle highlights the 'Save' button at the bottom left of the form area. A red dashed arrow labeled 'Step 2' points to this button.

Figure 20 – Record Basic Audit Information Page

Record Audit Prepared by and Audit Reviewed by Page

In this section, the system enables users to Record Audit Prepared by and Audit Reviewed by details by clicking on the “Add auditor” and “Add reviewer” buttons respectively as shown in the diagram below.

The screenshot shows two stacked sections: 'Auditors' and 'Reviewers'. Each section has a table with columns for First name, Last name, Rank, and Directorate/Date. In the 'Auditors' section, there is an '+Add auditor' button and a 'Save' button. In the 'Reviewers' section, there is an '+Add reviewer' button and a 'Save' button. Red circles highlight the '+Add auditor' and '+Add reviewer' buttons. Red dashed arrows labeled 'Step 1' point to these buttons. Red dashed arrows labeled 'Step 2' point to the 'Save' buttons.

Figure 21 –Record Audit Prepared by and Audit Reviewed by Page

The user fills all the required information on the form provided and then click “Save” buttons. All auditor and reviewer information can be modified or deleted by clicking Edit or Delete option at the beginning of each row shown.



Record Audit Finding Details Page

Click on the "Record findings and recommendations" link located on the main page.

The screenshot shows a web-based audit tracking system. On the left, there's a vertical teal sidebar. The main content area has several sections: 'Audit type' (IT Audit), 'Audit year' (2017), 'Audit period' (2017-08-10----2017-08-24), an 'Edit' button, 'Auditors' section with a '+Add auditor' button, 'Reviewers' section with a '+Add reviewer' button, and finally the 'Record findings and recommendations' button, which is circled in red and has a red dashed arrow pointing to it. At the bottom, there's a footer with the Office of the Federal Auditor General's address, contact information, and copyright notice.

Figure 22 – Record Findings and Recommendations Page

This page helps user to record particulars of findings that will enable to address WHO/WHAT/WHEN/WHERE as a single Text-area.

The user fills and selects the following details:

- Finding Description
- Work Paper Reference
- Source of Finding/Methodology
- Select Finding Type
- Actual Financial Value
- Extrapolated Financial Value
- Auditee response to the finding
- Response by
- Auditee response date to the finding

Then click “Save” button.



OFFICE OF THE FEDERAL AUDITOR GENERAL

AUDIT RECOMMENDATION TRACKING SYSTEM

Home Auditees About OFAG Logged as abebe kebede [Data Encoder] | Logout

Back Audits Report Account setting

Record new finding

Write Finding Description here...

Finding type: Non compliance

Actual financial value of finding (for regularity audit) (ETB.): 10000000.00

Working paper reference: paper work reference no for the finding

Extrapolated financial value of finding (for regularity audit) (ETB.): 10000000.00

Source of the finding/methodology: Through interview, Substantive testing, Analytical review, Observation

Auditee response to the finding: write auditee response here...

new source of finding/methodology

Response by: first name

Auditee response date to the finding (E.C.): mm/dd/yyyy

last name

Save finding

Figure 23 - Record Audit Finding Page

All audit finding details can be modified or deleted by clicking Edit or Delete option at the beginning of each row shown under the “Saved Findings” lists.

Saved findings			
	Findings	Actual financial value	Extrapolated financial value
<input checked="" type="checkbox"/>	hh	0.00ETB	0.00ETB

Edit

Delete

Findings

hh

Actual financial value of finding (for Regularity audit) (ETB.): 0.00 ETB.

Paper work reference:

Extrapolated financial value of finding (for Regularity audit) (ETB.): 0.00 ETB.

Source of the finding: Through interview, Substantive testing, Analytical review, Observation

Auditee response to the finding:

new source of finding/methodology

Save changes

Cancel

hngj

0.00ETB

0.00ETB

Figure 24 - Saved Finding Page



Record Audit Recommendation Page

Click on the "Audits" link located on the left pane of the main page. This page helps the user to show saved audits that are still in progress and not finalized and hence not ready for report generation. The user can open unfinished audits and record remaining details about that audit by clicking "Open" button at the beginning of each row shown.

This page helps the user to record audit recommendations for each finding. There is a text box that will capture the auditors' recommendations. Click on "Add recommendation" button for each finding to record audit recommendations shown under the header "Record recommendation for each finding".

The user fills and selects the following details:

- Audit recommendation
- Potential savings from recommendations
- Current status of recommendation
- Extent of status of recommendation

Then click "Save recommendation" button.

The user can also view all the recommendations at once by clicking "Show all recommendations" button shown at the right side of the page.

The screenshot shows a web-based application for managing audit recommendations. At the top, there are buttons for "Save changes" and "Cancel". Below this, a header says "Record recommendation for each finding". A red circle highlights the "Add Recommendation" button, with a dashed arrow labeled "Step 1" pointing to it. Another red circle highlights the "Save recommendation" button at the bottom of the form, with a dashed arrow labeled "Step 2" pointing to it. To the right of the main form, there is a small preview area showing "Finding 1" and "hhj". At the bottom, a green bar indicates "Saved recommendations". On the far left, there is a vertical blue sidebar.

Figure 25 - Record Audit Recommendations Page



All audit recommendation details can be modified or deleted by clicking Edit or Delete options at the beginning of each row shown at the left pane under the header “Saved Recommendations”.

And also the current status of each recommendation is shown as **red (not implemented)**, **yellow (partially implemented)**, and **green (fully implemented)** under the header “Status” at the right side of this page.

	Recommendation	Potential Saving from the recommendation	Status
<input type="checkbox"/>	recomm 3	45.00	Full implemented
<input type="checkbox"/>	recomm 2	43.00	Partially implemented
<input type="checkbox"/>	recomm1	16.00	Not implemented

Figure 26 – Recommendations’ Edition and Deletion Page

Search for Action Plan Files Page

This page helps the user to search for action plan files taken by auditee for each recommendation. Click on the "Action plan files" link located on the left pane of the main page to download the action plan uploaded by auditee. Select the desired criteria and then click “Search action plan file” button. If you have selected the appropriate data, the system displays the action plan file.

Result:-	Auditee	Year	Audit type	Action
①auditOpinion_1003onlinebanking.zip	All	All	Regular Audit	Download
①auditOpinion_1003onlinebanking.zip			Regular Audit	Download
①Beimnet CBTP II.docx			Regular Audit	Download
①stylesheet.css			Regular Audit	Download
①image002.gif			Regular Audit	Download
①ARTS Documentation-Final.pdf			Performance Audit	Download
①SysNature.pdf			Special Investigation Audit	Download

Figure 27 – Search for Action Plan Files Page

Then click on the link displayed to down load the file, as shown like step 6 in the diagram below.

Record Action Plans Page

This page helps the user to record action plans taken by auditee for each recommendation. The user clicks on “**Click here to record action plan**” link under the header “**Recording action plan**”. When the user clicks on “**Click here to record action plan**” link, a new page opens. The user clicks on “**Add action plan**” button and then the system prompts the user to select and enter the following details:

- Action plan
- Action Plan Date

Do as prompted and then click “**Save action plan**” button.

The screenshot shows a web application interface for recording action plans. On the left is a vertical sidebar with links: Audits, Report, Account setting, and Action plan files. The main content area has a header with 'HOME', 'Auditees', 'About OFAG', 'logged as abebe kebede [Data Encoder]', and 'LOGOUT'. Below this is a breadcrumb navigation: 'Back', 'Audits', 'Report', 'Account setting'. The main title is 'Auditee recommendation action to be taken'. A red arrow points from the 'Add action plan' link (Step 1) to the 'Save action plan' button (Step 2). Another red arrow points from the 'Show all action plans' button at the top right to the 'Show all action plans' link at the bottom right of the main form. The form itself contains fields for 'Action plan' (text area), 'Action plan date' (date input), and a 'Save action plan' button.

Figure 28 – Record Action Plans Page

All registered action plans can also be shown by clicking “**Show all action plans**” button shown at the right side of the page. All action plan details can be modified by clicking “**Add action plan**” button.

Record Follow-up Information Page

This page helps user to record follow-up information. The user fills the following details:

- Follow up date
- Auditor next steps
- Auditor assigned to initiate next step
- Action taken by auditor

Then click “**Save**” button.



Audit followup date	
Followup date	08/10/2017
Auditor Next steps	sf
Auditor Assigned To initiate Next step	afsd fdsf
Action taken by auditor	dfg
<input type="button" value="Save"/> Successfully saved	

Figure 29 – Record Follow-up Information Page

All follow-up information details can be modified by clicking on the text area in front of each detail and clicking “Save” button.

Finishing Audits Page

Once we are done recording every detail of the audit, we can submit it and make it ready for generating report. **Note that you cannot edit the audit once you submitted it!**

Submit the Audit	
Note, you can not edit the audit once you submit it.	
<input type="button" value="Click here to submit"/>	

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Figure 30 – Finishing Audits Page

Audit Details Page

Click on the "Audits" link located on the left pane of the main page and select the desired criteria and then click “Search” button. If you have selected the appropriate data, the system displays the desired audit.



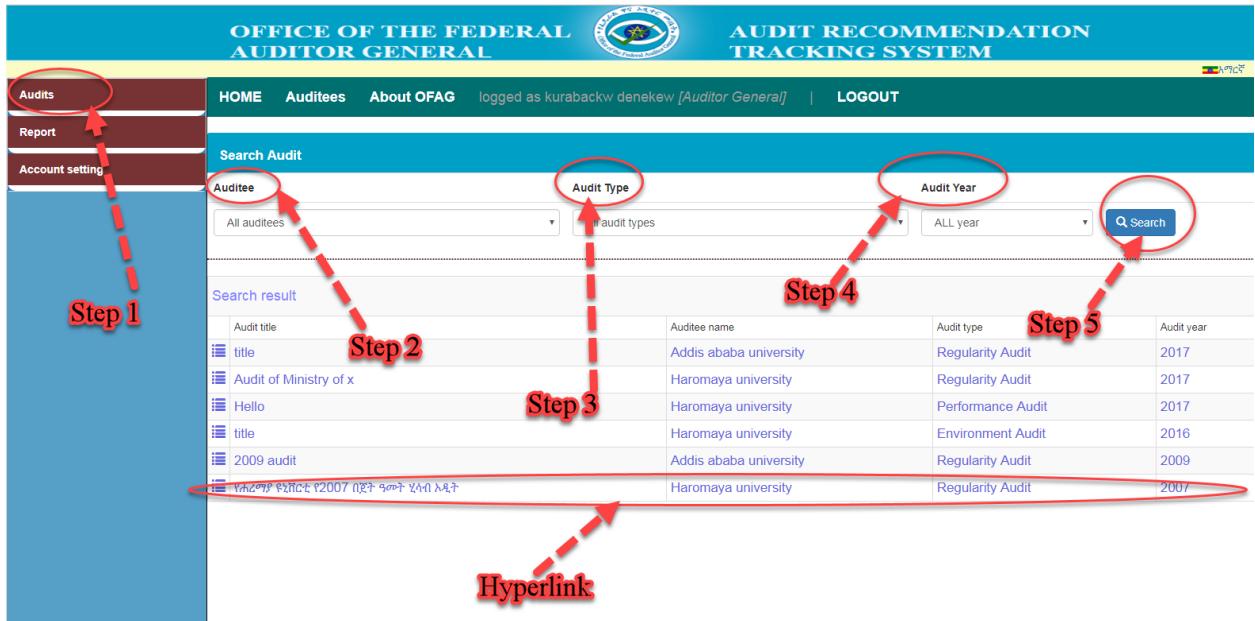


Figure 31 – Search for Audits Page

After searching audit information by the desired criteria, users can view audit details by clicking on the hyperlink shown like in the above diagram. Finally, the system displays the audit detail information:

Figure 32 – View Audit Details Page

Generating Report Page

The system provides a flexible reporting facility for each finding and recommendation. Using this page, user can generate reports by clicking on the "Report" link located on the left pane of the main page.

OFFICE OF THE FEDERAL AUDITOR GENERAL

AUDIT RECOMMENDATION TRACKING SYSTEM

HOME Auditees About OFAG logged as kurabackw denekew [Auditor General] | LOGOUT

Features in ARTS (Audit Recommendation Tracking System)

Introduction

Audit Recommendation Tracking System (ARTS) is essential for a Supreme Audit Institution (SAI) to monitor the implementation and resolution of audit recommendations and also it is used to automate the processing, reporting and utilization of audit recommendations for their respective auditee's. The system allows secure data entry, editing and storage of all details associated with all findings and recommendations processed. In addition, the system has a flexible search facility and flexible reporting environment that can be tailored for use by both 'novice' and 'expert' users.

ARTS have several subsystems. These tasks include:

- Administrator Subsystem
- Auditor/Record officer Subsystem
- Auditor Director Subsystem
- Special Assistance to Auditor General Subsystem
- Auditor General Subsystem
- PAC Subsystem

Administrator subsystem / Special assistant to auditor general subsystem

These tasks include:

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Figure 33 – Report Page

When the user clicks on the report link shown in the above diagram, a new page opens which enables the user to manage the report.

These users can:

- ✓ Generate report based on auditee directorate for specific organization or for all organizations.
- ✓ Generate report based on audit type.
- ✓ Generate report based on a single year or range of years.
- ✓ Generate report based on risk level.
- ✓ Generate report that can be grouped by finding type, auditee and audit year.
- ✓ Generate report of finding only, recommendation only or both.
- ✓ Select fields to appear in the report you want to generate.
- ✓ A graphical report can also be generated.
- ✓ Report can be exported to Excel or to PDF.
- ✓ Predefined reports can also be generated.
- ✓ Detail of any report can be shown.



Figure 34 – Report Management Page

The system displays a tabular report on screen. A user selects the following details:

- Select Auditee
 - Directorate
 - Organization
- Select Audit Type
- Select Audit Year
 - On
 - a single year
 - all years
 - Range of years
- Group By
 - Finding Type
 - Auditee
 - Audit Year
- Report for
 - Finding only
 - Recommendation only
 - Finding and Recommendation
- Check or uncheck fields to include or exclude them on the report respectively
- Detail of any report can be shown by checking the “**Show detail**” checkbox



Then click “Show” button. If you have selected the desired report criteria, the system displays a tabular report on screen.



Figure 35 – Tabular Report Page

Report can be exported to PDF or to Excel by clicking “Export” button shown in the above diagram.

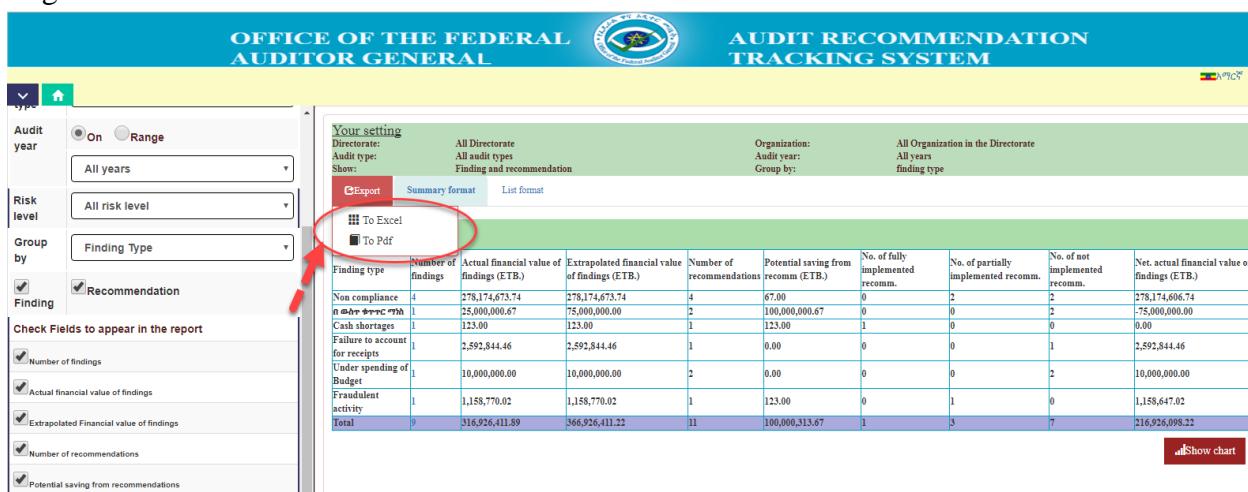


Figure 36 – Export Report to PDF or Excel Page



Additionally, a graphical report can be generated by the system by clicking “Show Chart” button in the tabular report page.

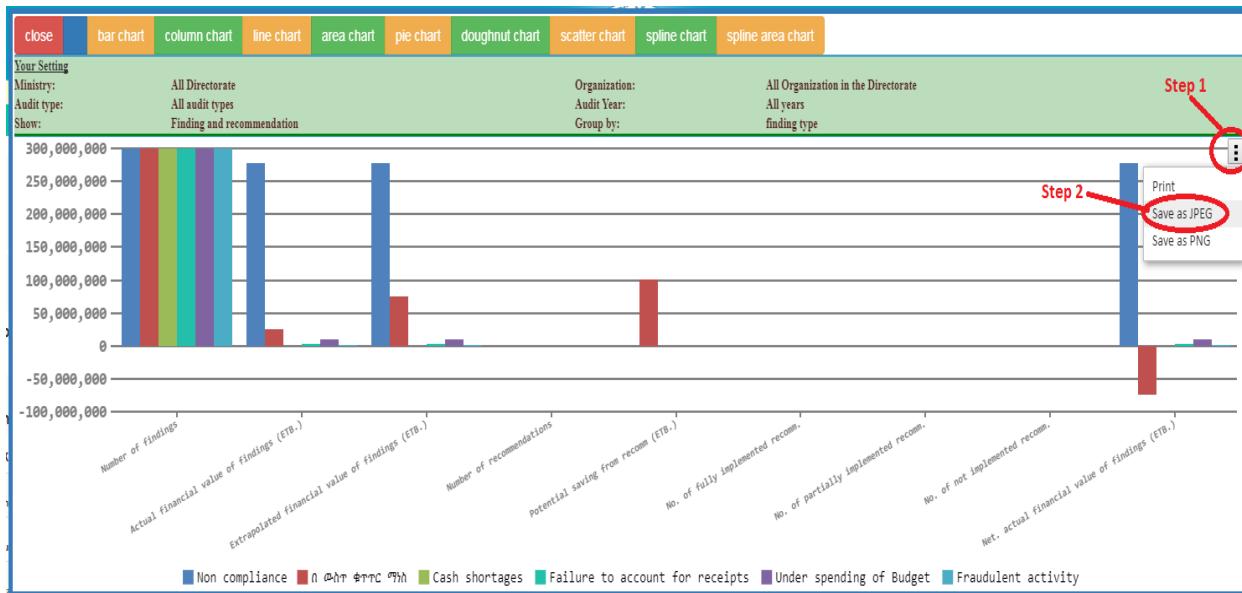


Figure 37 – Graphical Report Page

The system enables users to generate different charts by selecting chart type on the graphical report page. Also the user can print the graphical report page or save the page as JPEG/PNG picture formats by first clicking the button indicated at step 1 and then choosing one of the options indicated at step 2 on the above diagram.

When the user clicks on the number of findings hyperlink, a new page opens and shows the actual findings associated with it.

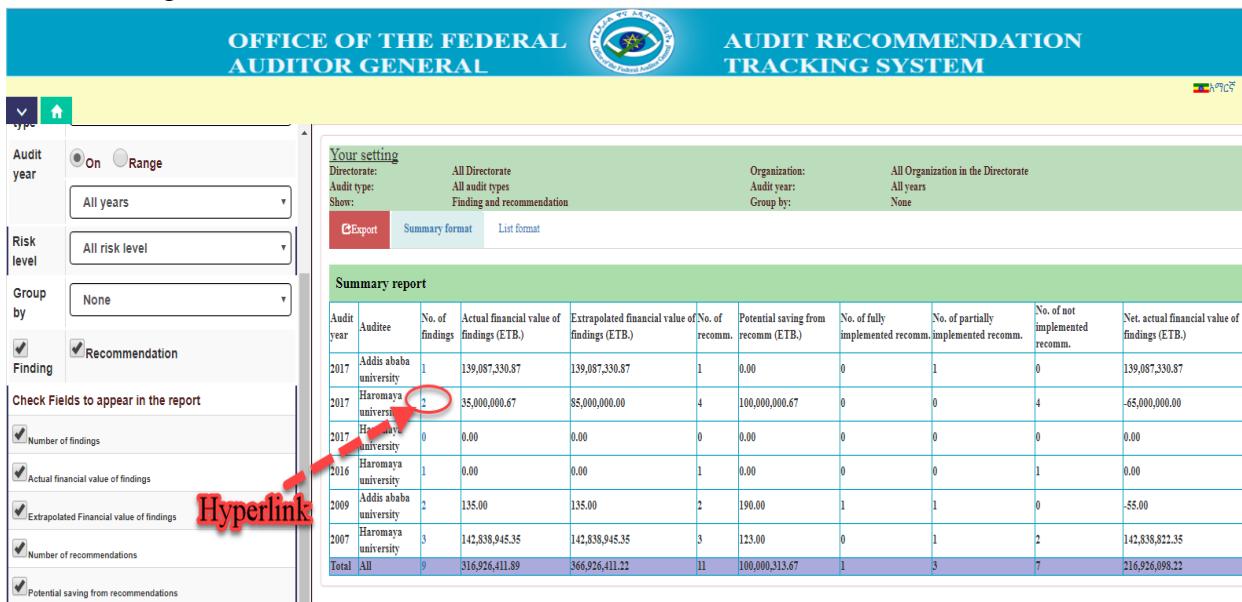


Figure 38 – Number of Finding Page

Your setting		
Directorate:		
Audit type:		
Show:		
	<input checked="" type="checkbox"/> Export	
Summary		
Audit year	Audi	Finding
2017	Haromaya university	Total Ministry expenditure is under budget by 20%
2017	Haromaya university	Payroll payments released to Ministry personnel that had already departed the organisation.
2017	Haro unive	
2017	Haro unive	
2016	Haro unive	
2009	Addi unive	
2007	Haro unive	
Total	All	

Figure 39 – Actual Findings Page

Detail of any report can also be shown by checking the “Show detail” checkbox from the report management page in the criteria pane. Then click “Show” button and the system will display the actual findings and recommendations as shown in the diagram below. And also, the complete audit detailed information will be displayed when the user clicks on “show in audit” hyperlink indicated like step 3 in the diagram below.

OFFICE OF THE FEDERAL AUDITOR GENERAL			AUDIT RECOMMENDATION TRACKING SYSTEM						
<input checked="" type="radio"/> On <input type="radio"/> Range Audit year: All years Risk level: All risk level Group by: None <input checked="" type="checkbox"/> Finding <input checked="" type="checkbox"/> Recommendation Check Fields to appear in the report: <input checked="" type="checkbox"/> Number of findings <input checked="" type="checkbox"/> Actual financial value of findings <input checked="" type="checkbox"/> Extrapolated Financial value of findings <input checked="" type="checkbox"/> Number of recommendations <input checked="" type="checkbox"/> Potential saving from recommendations <input checked="" type="checkbox"/> Number of fully implemented recommendations <input checked="" type="checkbox"/> Number of partially implemented recommendations <input checked="" type="checkbox"/> Number of not implemented recommendations <input checked="" type="checkbox"/> Net actual financial value of findings <input checked="" type="checkbox"/> Show detail <input checked="" type="checkbox"/> Show <input checked="" type="checkbox"/> Action plans which miss action plan date <input checked="" type="checkbox"/> Not implemented recommendations <input checked="" type="checkbox"/> Partially implemented recommendations <input checked="" type="checkbox"/> Implemented recommendations			Detail of findings and recommendations <p>Finding 1 Auditee: Addis ababa university Description: Total Ministry expenditure is under budget by 20% Finding type: Non compliance show in audit Step 3</p> <p>Recommendations</p> <table border="1"> <tr> <td>Recommendation 1 Auditee: Addis ababa university show in audit</td> <td>Potential saving: 0.00 Current status: PARTIALLY IMPLEMENTED</td> </tr> </table> <p>Finding 2 Auditee: Haromaya university Description: Total Ministry expenditure is under budget by 20% Finding type: Under spending of Budget show in audit</p> <p>Recommendations</p> <table border="1"> <tr> <td>Recommendation 2 Auditee: Haromaya university Request Budget allocation earlier from Ministry of Finance and Economic Cooperation. show in audit</td> <td>Potential saving: 0.00 Current status: NOT IMPLEMENTED</td> </tr> </table>			Recommendation 1 Auditee: Addis ababa university show in audit	Potential saving: 0.00 Current status: PARTIALLY IMPLEMENTED	Recommendation 2 Auditee: Haromaya university Request Budget allocation earlier from Ministry of Finance and Economic Cooperation. show in audit	Potential saving: 0.00 Current status: NOT IMPLEMENTED
Recommendation 1 Auditee: Addis ababa university show in audit	Potential saving: 0.00 Current status: PARTIALLY IMPLEMENTED								
Recommendation 2 Auditee: Haromaya university Request Budget allocation earlier from Ministry of Finance and Economic Cooperation. show in audit	Potential saving: 0.00 Current status: NOT IMPLEMENTED								

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Figure 40 – Actual Findings and Recommendations Detail Page



Predefined Reports Page

In addition, the system displays predefined reports on screen as shown in the diagram below.

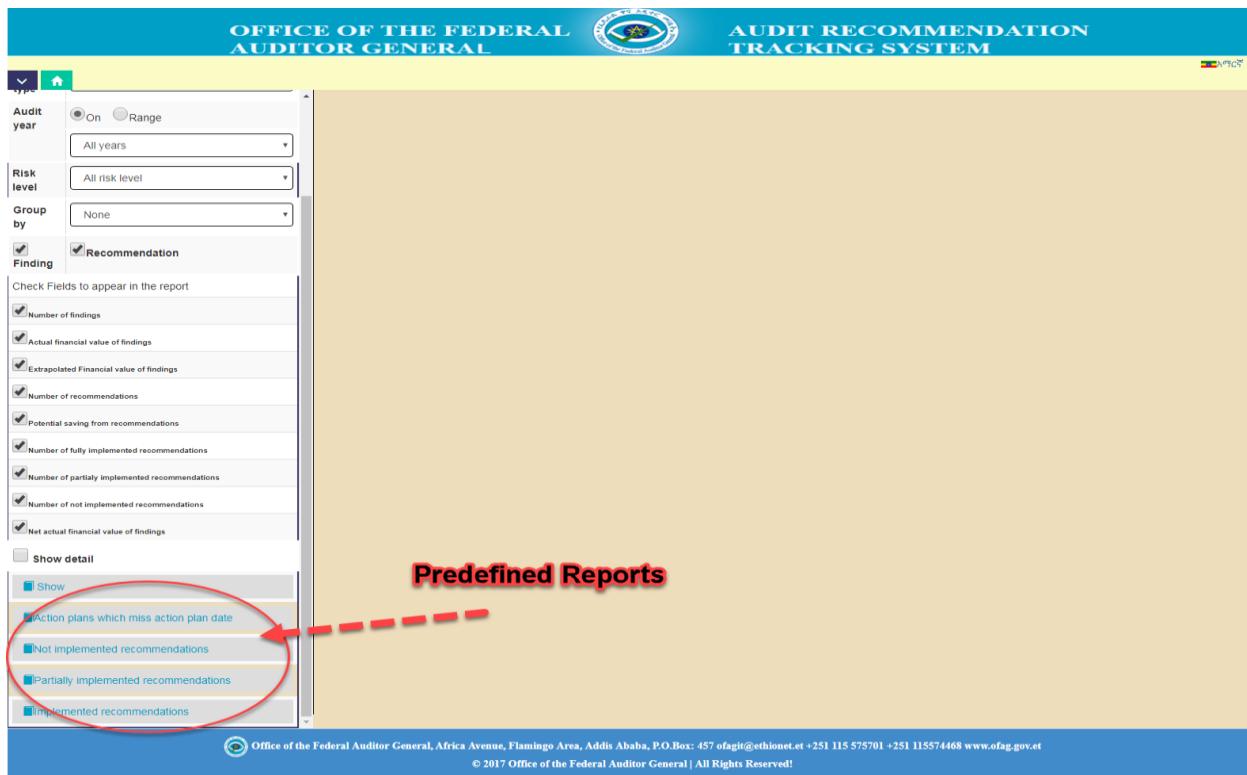


Figure 41 – Predefined Reports Page

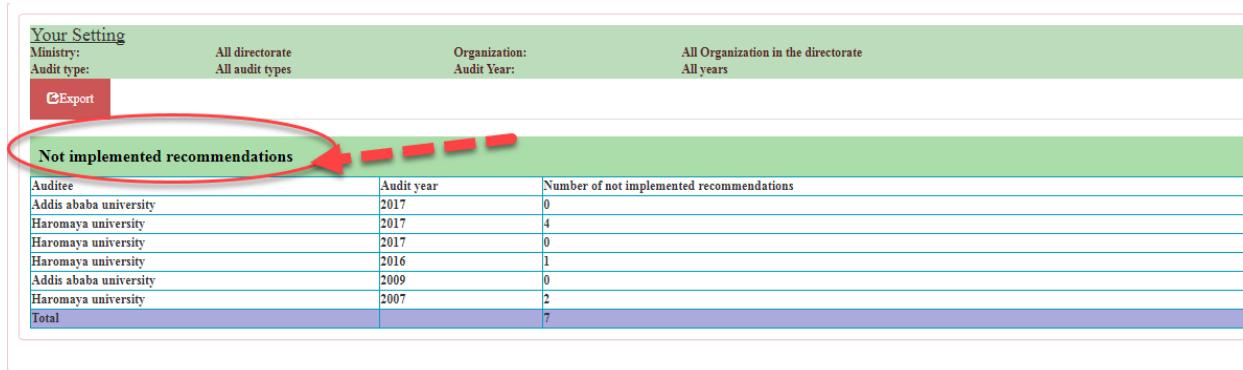
The predefined report screen holds information about different hyperlinks for generating predefined reports. From the list, click “**Action plans which miss action plan date**” link and then the following diagram will be displayed.

Your Setting			
DIRECTORATE:	All directorate	ORGANIZATION:	All Organization in the directorate
AUDIT TYPE:	All audit types	AUDIT YEAR:	All years
Action plans which miss the deadline			
Auditee	Audit year	Number of action plans which miss the deadline	
Addis ababa university	2017	1	
Haromaya university	2017	0	
Haromaya university	2017	0	
Haromaya university	2016	0	
Addis ababa university	2009	0	
Haromaya university	2007	0	
Total		1	

Figure 42 – Action plans with Missed Deadline Report Page



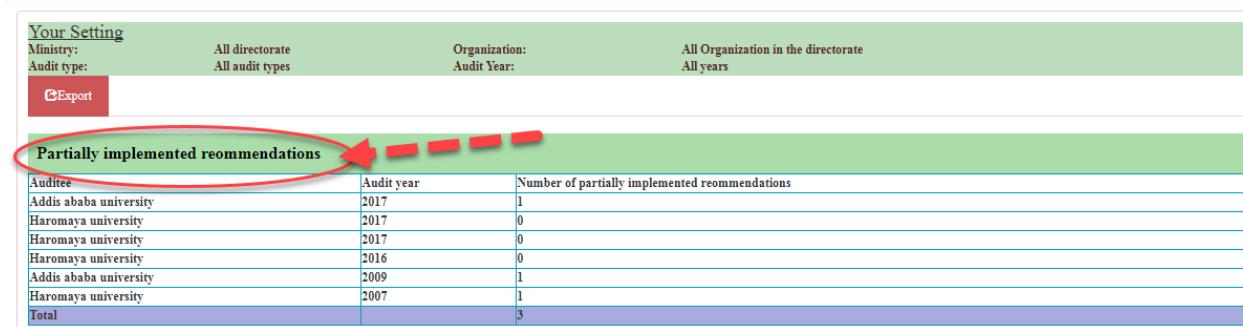
The predefined report screen holds information about different hyperlinks for generating predefined reports. From the list, click “**Not implemented recommendations**” link and then the following diagram will be displayed.



Your Setting			
Ministry:	All directorate	Organization:	All Organization in the directorate
Audit type:	All audit types	Audit Year:	All years
Not implemented recommendations			
Auditee	Audit year	Number of not implemented recommendations	
Addis ababa university	2017	0	
Haromaya university	2017	4	
Haromaya university	2017	0	
Haromaya university	2016	1	
Addis ababa university	2009	0	
Haromaya university	2007	2	
Total		7	

Figure 43 – Not Implemented Recommendations Report Page

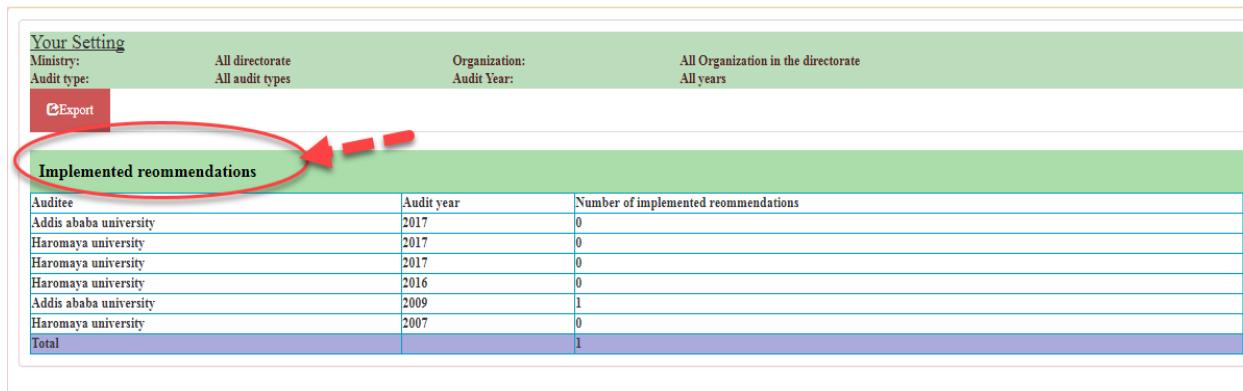
The predefined report screen holds information about different hyperlinks for generating predefined reports. From the list, click “**Partially implemented recommendations**” link and then the following diagram will be displayed.



Your Setting			
Ministry:	All directorate	Organization:	All Organization in the directorate
Audit type:	All audit types	Audit Year:	All years
Partially implemented recommendations			
Auditee	Audit year	Number of partially implemented recommendations	
Addis ababa university	2017	1	
Haromaya university	2017	0	
Haromaya university	2017	0	
Haromaya university	2016	0	
Addis ababa university	2009	1	
Haromaya university	2007	1	
Total		3	

Figure 44 – Partially Implemented Recommendations Report Page

The predefined report screen holds information about different hyperlinks for generating predefined reports. From the list, click “**Implemented recommendations**” link and then the following diagram will be displayed.



Your Setting			
Ministry:	All directorate	Organization:	All Organization in the directorate
Audit type:	All audit types	Audit Year:	All years
Implemented recommendations			
Auditee	Audit year	Number of implemented recommendations	
Addis ababa university	2017	0	
Haromaya university	2017	0	
Haromaya university	2017	0	
Haromaya university	2016	0	
Addis ababa university	2009	1	
Haromaya university	2007	0	
Total		1	

Figure 45 – Fully Implemented Recommendations Report Page



The user can expand / collapse the report screen by clicking “Expand/Collapse” button and also the user can go back to home page by clicking the “Home Page” button as shown in the diagram below.

Audit year	Auditee	No. of findings	Actual financial value of findings (ETB.)	Extrapolated financial value of findings (ETB.)	No. of recomm.	Potential saving from recomm. (ETB.)	No. of fully implemented recomm.	No. of partially implemented recomm.	No. of not implemented recomm.	Net. actual financial value of findings (ETB.)
2017	Addis ababa university	1	139,087,330.87	139,087,330.87	1	0.00	0	1	0	139,087,330.87
2017	Haromaya university	2	35,000,000.00	85,000,000.00	4	100,000,000.67	0	0	4	65,000,000.00
2017	Haromaya university	0	0.00	0.00	0	0.00	0	0	0	0.00
2016	Haromaya university	1	0.00	0.00	1	0.00	0	0	1	0.00
2009	Addis ababa university	2	135.00	135.00	2	190.00	1	1	0	55.00
2007	Haromaya university	9	142,838,945.35	142,838,945.35	3	123.00	0	1	2	142,838,822.35
Total	All	9	316,926,411.22	366,926,411.22	11	100,000,313.67	1	3	7	216,926,098.22

Figure 46 – Expand / Collapse and Home Page

Account Setting Page

This page helps users to change his/her login password. First, the users should sign in to the Web Interface and then can change login password by clicking on the "Account Setting" link located on the left pane of the main page. Then you enter the old password, new password, and confirmed password and click on the "Change Password" button. If you have entered the appropriate old and new passwords you will successfully change your old password.

Figure 47 – Account Setting Page



About OFAG Page

In the about OFAG tab, all general information about the Office of the Federal Auditor General (OFGA) is presented. Click on the "About OFAG" link located on the top of the main page.

The screenshot shows the 'Audit Recommendation Tracking System' interface. At the top, there's a header with the 'OFFICE OF THE FEDERAL AUDITOR GENERAL' logo and the 'AUDIT RECOMMENDATION TRACKING SYSTEM'. Below the header, a navigation bar includes links for 'Home', 'Auditees', and 'About OFAG', with 'About OFAG' highlighted by a red circle and a red arrow pointing to it. The main content area features a heading 'The Office Of The Federal Auditor General' and a paragraph describing their mission to deliver reliable and objective information through audit reports to support the House of Peoples' Representatives. To the right of the text is a photograph of a multi-story office building. The page also contains sections for 'VISION' (To become one of model SAI's in Africa by 2017), 'MISSION' (Provide quality, wide coverage and timely audit service by maintaining professional independence, teamwork, and integrity to assist in ensuring good governance and enhance government performance capabilities), 'CORE VALUES' (Team Work, Accountability, Reliability, Integrity, Commitment), 'OUR MANDATES' (Proclamation No. 982/2016), 'CONSTITUTIONAL PROVISION' (Article 101 detailing the Auditor General's functions), and a footer with contact information and a copyright notice.

Figure 48 – About OFAG Page

Auditee Page

In the Auditee tab, all general information about auditee directorates and auditee/organizations to be audited by OFAG are presented. Click on the "Auditee" link located on the top of the main page.

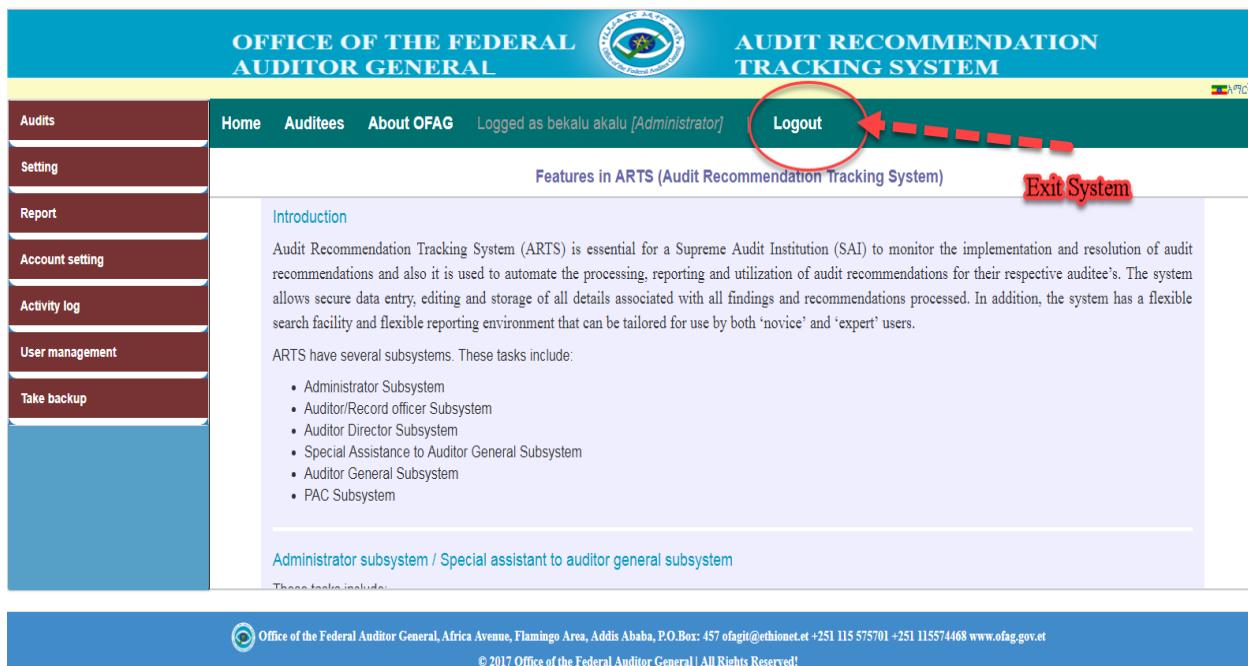


The screenshot shows the ARTS interface. At the top, there's a header with the Office of the Federal Auditor General logo and the title 'AUDIT RECOMMENDATION TRACKING SYSTEM'. Below the header is a navigation bar with links: Home, Auditees (which is circled in red with an arrow pointing to it), About OFAG, Logged as bekalu akalu [Administrator], and Logout. The main content area is titled 'Auditees' and lists various audit directorates under numbered sections 1 through 9. A dropdown menu for section 1 shows two items: 'Addis ababa university' and 'Haromaya university'. The sidebar on the left contains links for Audits, Setting, Report, Account setting, Activity log, User management, and Take backup.

Figure 49 – Auditee Page

Exit System

When you are finished working, please remember to logout. Click the "Logout" link located on the top-right of the main page and then close the web browser.



This screenshot shows the ARTS interface after navigating to the 'Logout' page. The header and navigation bar are identical to Figure 49. The main content area has a purple background and displays the text 'Features in ARTS (Audit Recommendation Tracking System)'. It includes a 'Logout' link (circled in red with an arrow pointing to it) and an 'Exit System' link (also circled in red with a dashed arrow pointing to it). Below this, there's an 'Introduction' section with text about the system's purpose and features, followed by a list of subsystems and a note about the administrator subsystem. The sidebar on the left is the same as in Figure 49.

Figure 50 – Logout Button Page

