

**AGENCY CERTIFICATION OF INTERNAL CONTROLS OVER RECORD RETENTION:**

**AUDIT PROGRAM**

The following audit program may be used to guide the agency’s assessment of internal controls over its record retention process. For each control objective, please describe within the Results of Testing column the controls in place for the objective and the testing done to assess if the controls are working as intended. Also, if the agency identifies a lack of controls or any weaknesses in established controls, include a plan for corrective action.

RECORD RETENTION PROCESS			
Objective #1 To determine whether the agency maintained documentation to support payments consistent with the time frames prescribed in State Record Retention laws and guidance.			
Activities	Testing	Results of Testing – Explain Controls in Place, Testing Performed, and Whether Controls Operating as Intended:	If weaknesses are identified, please include a Corrective Action Plan (CAP) for Weaknesses
<p><b><u>Sample Selection</u></b> Select a representative payment sample for the tests in the Record Retention, Objective 1.</p>	<p><b><u>Vouchers:</u></b> Sign in to the Statewide Financial System (SFS) and navigate to SFS Analytics. Click on Document Listing Reports and select the DW330 Voucher Listing report. The DW330 Voucher Listing report lists voucher information based on accounting dates or paid vouchers for a specified date range.</p> <p>Click on the Paid Vouchers tab, enter the necessary information within the required fields and click Apply.</p> <p>If the agency acquired real property, ensure the sample also includes a representative sample of land claim</p>		

	<p>payments. Select the “Single Pay or Special Use” criteria under the Supplier Class filter. All land claim payments will have a Supplier Number beginning with “06”.</p> <p>Use this information to select a representative payment sample for testing.</p>		
<p><b>Activity A</b> Determine whether the agency has policies and procedures related to Activity B, below, that are consistent with the <a href="#">New York State Archives’ Record Retention requirements</a> and the <a href="#">Guide to Financial Operations (GFO) Section XII.3 – Record Retention</a> and <a href="#">Section XII.6.B - Land Acquisition Payments</a>, if applicable.</p> <p><b>Activity B</b> Determine whether the agency maintained the supporting documentation accompanying the payment request for time frames consistent with the <a href="#">New York State Archives’ Record Retention requirements</a> and <a href="#">GFO Section XII.3 – Record Retention</a> and ensure the documentation is readily available.</p>	<p><b>Test for Activity A</b> Review and evaluate the written policies and procedures related to maintaining appropriate documentation to support payments in accordance with the <a href="#">New York State Archives’ Record Retention</a> requirements and <a href="#">GFO Section XII.3 – Record Retention</a>. If the agency acquired land, review and evaluate written policies and procedures to ensure consistency with <a href="#">XII.6.B - Land Acquisition Payments</a>.</p> <p>Verify the agency’s business processes address the requirements in the criteria noted above.</p> <p><b>Test for Activity B:</b> For each payment in the sample, perform the following testing procedures to confirm the agency maintained documentation to support the payment for time frames consistent with the <a href="#">New York State Archives’ Record Retention</a> requirements and <a href="#">GFO Section XII.3 – Record Retention</a>, and confirm the documentation is readily available. For each payment selected for the sample, confirm:</p> <ol style="list-style-type: none"> <li>a. The agency maintained documentation in accordance with the <a href="#">New York State Archives’ Record Retention</a> requirements and <a href="#">GFO Section XII.3 – Record Retention</a>.</li> </ol>	<p><b>Test Result for Activity A:</b> <input type="text" value="Choose an item."/></p> <p><b>Test Result for Activity B:</b> <input type="text" value="Choose an item."/></p>	<p><b>CAP for Activity A:</b></p> <p><b>CAP for Activity B:</b></p>

- b. The retained documentation is organized, identifiable and can be retrieved by agency staff when are provided with identifiable information (e.g., voucher ID, Invoice ID, vendor name).
- c. Documentation in an electronic format (PDF, TIFF, Word, Excel) can be attached to an email and provided to OSC upon request. Documents not in an electronic format should be able to be converted into electronic format in a timely manner.

Document instances where the agency did not maintain adequate records and discuss inconsistencies with the appropriate agency official. For findings the agency deems are material, determine, document and implement the corrective action .

**Objective #2**

**To determine whether the agency maintained documentation to support Travel & Expense payments consistent with the time frames prescribed in the State Records Retention laws and guidance.**

<b>Activities</b>	<b>Testing</b>	<b>Results of Testing – Explain Controls in Place, Testing Performed, and Whether Controls Operating as Intended:</b>	<b>If weaknesses are identified, please include a Corrective Action Plan (CAP) for Weaknesses</b>
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<p><b><u>Sample Selection</u></b>  Select a representative sample of travel and expense payments for the tests in the Record Retention Process, Objective 2.</p>	<p><b><u>Travel and Expense:</u></b>  Sign in to the SFS and navigate to SFS Analytics. Click on Document Listing Reports and select the DW557 Expense Report Listing report. The DW557 Expense Report Listing report lists expense report information based on travel dates or paid expense reports for a specified date range.</p> <p>Click on the Paid Expense Report tab, enter the necessary information within the required fields and click Apply.</p> <p>Use this information to select a representative travel and expense payment sample for testing.</p>		
<p><b><u>Activity A</u></b>  Determine whether the agency has policies and procedures related to Activity B, below, that are consistent with the <a href="#">New York State Archives' Record Retention requirements</a> and <a href="#">GFO Section XII.3 – Record Retention</a>.</p>	<p><b><u>Test for Activity A:</u></b>  Review and evaluate the written policies and procedures related to maintaining appropriate documentation to support travel and expense payments in accordance with the <a href="#">New York State Archives' Record Retention requirements</a> and <a href="#">GFO Section XII.3 – Record Retention</a>.</p> <p>Verify the agency's business processes address the requirements in the criteria noted above.</p>	<p><b><u>Test Result for Activity A:</u></b>  <input type="text" value="Choose an item."/></p>	<p><b><u>CAP for Activity A:</u></b></p>

<b>Activity B</b>	<b>Test for Activity B:</b>	<b>Test Result for Activity B:</b>	<b>CAP for Activity B:</b>
<p><b>Determine whether the agency maintained the supporting documentation accompanying the travel and expense payment request for time frames consistent with the <a href="#">New York State Archives' Record Retention</a> requirements and <a href="#">GFO Section XII.3 – Record Retention</a> and ensured the documentation is readily available.</b></p>	<p>For each payment in the sample, perform the following testing procedures to confirm the agency maintained documentation to support the payment for time frames consistent with the <a href="#">New York State Archives' Record Retention</a> requirements and <a href="#">GFO Section XII.3 – Record Retention</a>, and confirm the documentation is readily available. For each travel and expense payment in the sample, confirm:</p> <ol style="list-style-type: none"> <li>a. The agency maintained documentation in accordance with the <a href="#">New York State Archives' Record Retention requirements</a> and <a href="#">GFO Section XII.3 – Record Retention</a>.</li> <li>b. The documentation is readily available, and the agency can timely retrieve documentation upon request.</li> </ol> <p>Document instances where the agency did not maintain records and discuss inconsistencies with the appropriate agency official. For findings the agency deems are material, determine, document and implement corrective action.</p>	<p>Choose an item.</p>	

**AGENCY CERTIFICATION OF INTERNAL CONTROLS OVER SFS ATTACHMENTS:**

**AUDIT PROGRAM**

The following audit program may be used to guide the agency’s assessment of internal controls over its process of using the SFS Attachment feature. For each control objective, please describe within the Results of Testing column the controls in place for the objective and the testing done to assess if the controls are working as intended. Also, if the agency identifies a lack of controls or any weaknesses in established controls, include a plan for corrective action.

SFS ATTACHMENTS PROCESS			
Objective # 1 To determine whether the agency has a process in place for uploading documentation to the SFS.			
Activities	Testing	Results of Testing – Explain Controls in Place, Testing Performed, and Whether Controls Operating as Intended:	If weaknesses are identified, please include a Corrective Action Plan (CAP)
<p><b><u>Sample Selection</u></b> Select a representative payment sample for the tests in the SFS Attachments Process, Objective 1.</p>	<p>Sign in to the SFS and navigate to SFS Analytics. Click on Document Listing Reports and select the DW330 Voucher Listing report. The DW330 Voucher Listing report lists voucher information based on accounting dates or paid vouchers for a specified date range.</p> <p>Click on the Paid Vouchers tab, enter the necessary information within the required fields and click Apply.</p> <p>Use this information to select a representative sample of payments for testing.</p>		

<p><b>Activity A</b>  <b>Determine whether the agency has policies and procedures related to Activity B below, that are consistent with <a href="#">GFO Section XIV.9 – Statewide Financial System Imaging and Attachment Guidance</a>.</b></p>	<p><b>Test for Activity A:</b>  Review and evaluate the written policies and procedures related to uploading documentation to the SFS in accordance with <a href="#">GFO Section XIV.9 – Statewide Financial System Imaging and Attachment Guidance</a>. Confirm that agency’s policies and procedures address the following:</p> <ol style="list-style-type: none"> <li>a. Define documentation requirements for each type of transaction in the SFS. <ul style="list-style-type: none"> <li>o Note: <a href="#">GFO Section XIV.9 – Statewide Financial System Imaging and Attachment Guidance</a> requires online agencies with implemented P2P Streamline Model to use the SFS’s attachment feature for the eSettlements and Accounts Payable Modules.</li> </ul> </li> <li>b. Define required file formats for documentation.</li> <li>c. Document the types of transactions in which physical backups are required to be maintained by the agency.</li> </ol>	<p><b>Test Result for Activity A:</b>  <input type="text" value="Choose an item."/></p>	<p><b>CAP for Activity A:</b></p>
<p><b>Activity B</b>  <b>Determine whether the agency imaged records accurately and legibly and records completely reflect all information in the original records.</b></p>	<p><b>Test for Activity B:</b>  For each payment in the sample, determine whether the attachment uploaded to the SFS:</p> <ol style="list-style-type: none"> <li>a. Contains modified information from the original document.</li> <li>b. Contains information that is clear and easy to read.</li> <li>c. Includes all original pages.</li> <li>d. The full contents of each page are present in the imaged copy.</li> </ol>	<p><b>Test Result for Activity B:</b>  <input type="text" value="Choose an item."/></p>	<p><b>CAP for Activity B:</b></p>

- e. The agency reviewed imaged copies to ensure all information is legible, complete and accurate compared to the original document.

Document instances where the agency did not maintain original (i.e., unaltered) and legible documentation and discuss inconsistencies with the appropriate agency official. For findings the agency deems are significant, determine and document the corrective action.