**AGENCY CERTIFICATION OF INTERNAL CONTROLS OVER THE BULKLOAD PAYMENT PROCESS:**

**AUDIT PROGRAM**

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

|  |  |  |  |
| --- | --- | --- | --- |
| **BULKLOAD PAYMENT PROCESS** | | | |
| **Objective 1**  **To determine whether the agency obtained appropriate support for all payments and has a process that includes verifying the following:** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Sample Selection**  Select a representative sample of payments for the tests in the bulkload section of this audit program. | Run the DW330 Voucher Listing report located within SFS Analytics in the Document Listing Reports section.  On the Report DW330 screen, the Paid Vouchers tab identifies payments with voucher line details for the selected criteria.  The Origin field within the Paid Vouchers tab will show “BLK” if the payment is a bulkload payment.  Use this information to select a representative sample of payments for testing. |  |  |
| **Activity A**  **Agency has policies and procedures related to Activities B through E, below, that are consistent with guidance in GFO Sections III.5 – Agency Bulkload Interface to the SFS, XI.A.9 - Receiving, and XII.4.B.1 – Supporting Information, and cover all requirements from those sections.** | **Test for Activity A**  Identify the requirements from the GFO as well as the agency’s internal requirements related to Activities B through E, below. Review and evaluate the sufficiency of written policies and procedures related to these requirements and determine whether the agency’s business processes address these items. | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Activity B**  **Payments met all criteria for bulkload processing (e.g., included required fields such as contract number, program code, account code, etc.).** | **Test for Activity B**  Review and determine whether each payment in the sample met bulkload processing criteria outlined in [GFO Section III.5 – Agency Bulkload Interface to the SFS](https://www.osc.ny.gov/state-agencies/gfo/chapter-iii/iii5-agency-bulkload-interface-sfs), including maintenance of the Agency Interface Profile. | **Test Result for Activity B:**  Choose an item. | **CAP or CCW for Activity B:** |
| **Activity C**  **Vendor provided sufficient, appropriate documentation to support the payment in accordance with** [**GFO Section XII.4.B.1 – Supporting Information**](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4b1-supporting-information)**.** | **Test for Activity C**  For each payment in the sample, determine whether the documentation retained by the agency fully supports the payment so that an independent third-party reviewer would also conclude the payment is just, due and owing. [GFO Section XII.4.B.1 – Supporting Information](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4b1-supporting-information) contains examples of sufficient, appropriate documentation to support payments based on the type of claim. | **Test Result for Activity C:**  Choose an item. | **CAP or CCW for Activity C:** |
| **Activity D**  **Agency obtained appropriate approvals on all relevant documents required for payment.** | **Test for Activity D**  Identify approvals required for the types of backup documents required for payment in the sample including but not limited to: procurement agreements, receiving documents, invoices and payment authorizations.  Examine relevant documents to determine whether all payments in the sample have appropriate agency approvals consistent with the agency’s policies and the following GFO sections:   1. [GFO Section XI.2.K – Authorized Signatures](https://www.osc.ny.gov/state-agencies/gfo/chapter-xi/xi2k-authorized-signatures): Contracts and Procurements are signed off by those authorized by the agency head. 2. [GFO Section XI-A.3 – Purchase Orders](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a3-purchase-orders): Agencies complete purchase orders with all critical purchase information. 3. [GFO Section XI-A.9 – Receiving:](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a9-receiving) Receiving should be accomplished and recorded outside of the payment process to ensure appropriate separation of duties. 4. [GFO Section XII.4.B – Certification of](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4b-certification-vouchers) Vouchers: Individuals designated by the agency head certify or approved vouchers and expense reports. 5. [GFO Section XII.4.F – Proper Invoice](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4f-proper-invoice): Agencies verify invoices pass the [Invoice Checklist](https://www.osc.ny.gov/files/state-agencies/pdf/xii-4-fatt.pdf) before authorizing the payment. | **Test Result for Activity D:**  Choose an item. | **CAP or CCW for Activity D:** |
| **Activity E**  **All payments are just, due and owing and the agency paid for goods and services upon receipt. For payments that are not for goods and services (e.g., refunds, grant advance payments), the agency should have a documented process to ensure payments are just, due and owing.** | **Test for Activities E**  Review the information on the invoice, receiving report and purchase order to determine whether the agency received goods or services purchased, properly documented receiving information in accordance with the purchasing agreement terms and conditions and the guidance outlined in the [GFO Section XI.A.9 — Receiving](https://www.osc.state.ny.us/state-agencies/gfo/chapter-xia/xi-a9-receiving) and determine whether the following items match:   1. Quantity ordered and delivered. 2. Amount billed. 3. Payee name, ID and address. 4. Item description.   If necessary, obtain additional supporting information to make this determination.  For payments that are not for goods and services (e.g., refunds, grants), identify the process or documentation that supports the payment is appropriate. Obtain and test that information to determine whether the payment is just, due and owing.  Document exceptions and review with the appropriate agency officials. For findings the agency deems significant, determine and document the corrective action plan or compensating controls. | **Test Result for Activity E:**  Choose an item. | **CAP or CCW for Activity E:** |
| **Objective 2**  **To determine whether the agency made duplicate payments.** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Activity A**  **Determine whether controls are in place to mitigate the risk of duplicate payments.** | **Test for Activity A**  Review and evaluate the sufficiency of written policies and procedures to mitigate the risk that the agency processes duplicate payments. [GFO Section XII.5.B – Unique Invoice Number Requirements](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii5b-unique-invoice-number-requirements) requires agencies to have a process to ensure each voucher references a unique invoice number and includes only items that have been received and were not paid for on a previous voucher. In addition, determine whether the agency has written policies and procedures for recovering duplicate payments.  For each payment in the sample, perform the following testing procedures: | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Activity B**  **Determine whether duplicate payments were made.** | **Test for Activity B**  Identify duplicate payments and document exceptions.   1. Obtain a historical file of agency payments which encompasses at least six months prior to the start of the agency’s scope period. The DW330 Voucher Listing report located within SFS Analytics in the Document Listing Reports section provides a history of agency payments. On the Report DW330 screen, the Paid Vouchers tab identifies payments with voucher line details. 2. Identify potential duplicate payments by comparing the voucher fields (e.g., invoice number, invoice description, invoice date, vendor, payment amount, etc.) of the payments in the audit sample to the historical payment file. For example, search for and identify payments to the same vendor, with the same invoice date and payment amount, but with slightly differing invoice numbers (e.g., ABC11223 vs. ABC11222 vs. ABC11223-2), and determine whether these are truly duplicative. 3. Document exceptions and review with the appropriate agency officials. The agency should take steps to recover duplicate payments. | **Test Result for Activity B:**  Choose an item. | **CAP or CCW for Activity B:** |
| **Activity C**  **Determine whether the agency processed one invoice per payment.** | **Test for Activity C**  According to [GFO Section XII.5.B – Unique Invoice Number Requirements](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii5b-unique-invoice-number-requirements), each voucher must only represent one invoice and therefore each invoice number should be unique. Determine whether the agency’s payments meet the unique invoice number requirement by determining whether the invoice number for each payment in the sample matches the corresponding invoice number entered in the agency’s financial system. Document exceptions and review with the appropriate agency officials. For findings the agency deems are significant, determine and document the corrective action and/or compensating controls. | **Test Result for Activity C:**  Choose an item. | **CAP or CCW for Activity C:** |
| **Objective 3**  **To determine whether the agency appropriately and accurately uses the accounting codes and chart of accounts stated in the** [**GFO Section XI-A.1.B – Category Codes**](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a1b-category-codes) **and the United Nations Standard Products and Services Code’s (UNSPSC) accounting codes.** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Activity A**  **Agency uses appropriate account codes in accordance with** [**GFO Section XI-A.1.B – Category Codes**](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a1b-category-codes)**.** |  | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Test for Activity A**  For each payment in the sample, determine whether the accounting codes and chart of accounts used accurately reflect the purpose of the payment.  Document exceptions and review with the appropriate agency officials. For findings the agency deems are significant, determine and document the corrective action and/or compensating controls. |  |  |
| **Objective 4**  **To determine whether the agency ensured payments are properly authorized and has a process that includes the following:** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Activity A**  **The agency maintains evidence for each payment that supports the payment’s review and approval history.** | **Test for Activity A**  Review the agency’s financial system or business processes to determine whether the agency has a process or system requirement to maintain evidence supporting payment review and approval history. [GFO Section XII.4.B – Certification of Vouchers](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4b-certification-vouchers) requires the Voucher Authorizer’s certification on each payment that: the payment is approved; the information entered is just, true, and correct; and the goods or services rendered or furnished are for use in the performance of official functions and duties. Voucher Authorizers certify vouchers under their unique identification and password.  For each payment in the sample, determine whether the approval history is tracked and includes the person who approved the payment and the date and time the payment was approved.  Document exceptions and review with the appropriate agency officials. For findings the agency deems are significant, determine and document the corrective action or compensating controls. | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Activity B**  **Staff who approve payments are authorized to do so by the head of the agency.** | **Test for Activity B**  [GFO Section XII.4.B – Certification of Vouchers](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4b-certification-vouchers) requires the head of the agency or a designee to certify or approve vouchers for submission to the Comptroller for audit.  For each payment in the sample, determine whether the final agency approver is a designated voucher authorizer.  Document exceptions and review with the appropriate agency officials. For findings the agency deems are significant, determine and document the corrective action or compensating controls. | **Test Result for Activity B:**  Choose an item. | **CAP or CCW for Activity B:** |
| **Activity C**  **Staff’s system access roles reflect adequate separation of duties according to** [**GFO Section XI-A.1.A – Separation of Duties**](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a1a-separation-duties)**, including: separating key functions between different individuals and completing a risk assessment with proper separation of duties.** | **Test for Activity C**  Review the agency staff system access roles within the agency’s financial system to determine whether there is adequate separation of duties between the voucher creator, voucher authorizer and receiver of goods/services functions in accordance with [GFO Section XI.A.1.A – Separation of Duties.](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a1a-separation-duties)  Discuss instances of overlap with agency management, including documenting steps taken to remediate the issue or identifying/establishing compensating controls. | **Test Result for Activity C:**  Choose an item. | **CAP or CCW for Activity C:** |
| **Objective 5**  **To determine whether the agency maintained appropriate documentation to support the payment for time frames consistent with the State Records Retention laws.** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Activity A**  **Determine whether the agency has record retention policies in place.** | **Test for Activity A**  Review and evaluate the sufficiency of written policies and procedures related to maintaining appropriate documentation to support payments in accordance with the [New York State Archives’ Record Retention requirements](http://www.archives.nysed.gov/records/retention-schedules) and [GFO Section XII.3 – Record Retention](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii3-record-retention-accounts-payable-vouchers-and-land-claims). | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Activity B**  **Determine whether documentation supports payment, goods or services were received, and related documents were maintained in accordance with record retention requirements.** | **Test for Activity B**  For each payment in the sample, perform the following testing procedures to determine whether the documentation supports the payment, including supporting that goods or services were received, and documents were retained. For each payment, determine whether:   1. The agency obtained and reviewed documentation (e.g., invoice, receiving documents, work orders, time sheets, reports, agreements, sign-in sheets, certifications, third-party invoices) supporting the appropriateness of the invoice.    1. In instances where the agency did not obtain or review documentation, the agency should complete these steps to determine if the payment was appropriate. If not, the payment should be recouped. 2. The agency maintained documentation in accordance with the [New York State Archives’ Record Retention requirements.](http://www.archives.nysed.gov/records/retention-schedules)   Document instances where the agency did not receive or maintain sufficient supporting documentation and review with the appropriate agency officials. For findings the agency deems are significant, determine and document the corrective action or compensating controls. | **Test Result for Activity B:**  Choose an item. | **CAP or CCW for Activity B:** |

**2025 AGENCY CERTIFICATION OF INTERNAL CONTROLS OVER THE VOUCHER MASS APPROVAL PROCESS:**

**AUDIT PROGRAM**

The following audit program may be used to guide the agency’s assessment of internal controls over mass approved payments. For each control objective, please describe the controls in place for the objective, the testing done to determine whether the controls are working as intended and the results of this testing within the Results of the Testing column. Also, if the agency identifies a lack of controls or any weaknesses in established controls, include a plan for corrective action or identify compensating controls.

|  |  |  |  |
| --- | --- | --- | --- |
| **MASS APPROVAL PAYMENT PROCESS** | | | |
| **Objective 1**  **To determine whether the agency obtained appropriate support for all payments and has a process that includes verifying the following:** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Sample Selection**  Select a representative sample of payments for the tests in the voucher mass approval section of this audit program. | Select a representative sample of mass approved payments for the subsequent tests using the following steps:   1. Run the SFS query: “NY\_AP\_VCHR\_MASS\_APPROVED” for the agency-determined scope period. 2. This query shows the mass approved vouchers by business unit. |  |  |
| **Activity A**  **Agency has sufficient policies and procedures related to Activities B through F below that are consistent with the guidance in GFO Section XII.8.H – Voucher Mass Approval and Section XII.4.B.1 – Supporting Information and cover all requirements from those sections.** | **Test for Activity A**  Review and evaluate the sufficiency of written policies and procedures related to Activities A through G and determine whether the agency’s business processes address these items. Sufficient policies are detailed, thorough and in accordance with the policies of the GFO. | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Activity B**  **Payments met all criteria for mass approval processing outlined in GFO Section XII.8.H – Voucher Mass Approval (e.g., contract number, program code, account code).** | **Test for Activity B**  For each payment in the sample, determine whether the agency appropriately approved mass approved payments.   1. Determine whether payments meet all criteria for mass approval outlined in [GFO Section XII.8.H – Voucher Mass Approval](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii8h-voucher-mass-approval). 2. Confirm the agency received OSC approval to submit payments through mass approval prior to submission by comparing the date OSC granted approval to the date the payment was mass approved in SFS.   Document any instances where the agency mass approved payments prior to OSC granting approval and reach out to OSC with this information. For findings the agency deems are significant, determine and document the corrective action plan and/or compensating controls. | **Test Result for Activity B:**  Choose an item. | **CAP or CCW for Activity B:** |
| **Activity C**  **Controls are in place to ensure only appropriate payments are included in the mass approval process.** | **Test for Activity C**  For each payment in the sample, determine whether the agency appropriately approved mass approved payments.   1. Confirm the sample of payments does not include any payments not authorized for mass approval. 2. Ensure agency processes and procedures include steps to identify payments not authorized for mass approval.   Document exceptions and review with the appropriate agency officials. For findings the agency deems are significant, determine and document the corrective action plan and/or compensating controls. | **Test Result for Activity C:**  Choose an item. | **CAP or CCW for Activity C:** |
| **Activity D**  **Vendor provided sufficient, appropriate documentation to support the payment in accordance with** [**GFO Section XII.4.B.1 – Supporting Information**](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4b1-supporting-information)**.** | **Test for Activity D**  For each payment in the sample, determine whether the documentation retained by the agency fully supports the payment so that an independent third-party reviewer would also conclude the payment is just, due and owing. [GFO Section XII.4.B.1 – Supporting Information](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4b1-supporting-information) contains examples of sufficient, appropriate documentation to support payments based on the type of claim. | **Test Result for Activity D:**  Choose an item. | **CAP or CCW for Activity D:** |
| **Activity E**  **Agency obtained appropriate approvals on all relevant documents required for payment.** | **Test for Activity E**  Identify approvals required for the types of backup documents required for payment in the sample, including but not limited to: procurement agreements, receiving documents, invoices and payment authorizations, etc.  Examine relevant documents to determine whether all payments in the sample have appropriate agency approvals consistent with the agency’s policies and the following GFO sections:   1. [GFO Section XI.2.K – Authorized Signatures](https://www.osc.ny.gov/state-agencies/gfo/chapter-xi/xi2k-authorized-signatures): Contracts and Procurements are signed off by those authorized by the agency head. 2. [GFO Section XI-A.3 – Purchase Orders](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a3-purchase-orders): Agencies complete purchase orders with all critical purchase information. 3. [GFO Section XI-A.9 – Receiving:](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a9-receiving) Receiving should be accomplished and recorded outside of the payment process to ensure appropriate separation of duties. 4. [GFO Section XII.4.B – Certification of](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4b-certification-vouchers) Vouchers: Individuals designated by the agency head certify or approved vouchers and expense reports. 5. [GFO Section XII.4.F – Proper Invoice](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii4f-proper-invoice): Agencies verify invoices pass the [Invoice Checklist](https://www.osc.ny.gov/files/state-agencies/pdf/xii-4-fatt.pdf) before authorizing the payment. | **Test Result for Activity E:**  Choose an item. | **CAP or CCW for Activity E:** |
| **Activity F**  **All payments were just, due and owing, and the agency paid for goods and services only after receipt. . For payments that are not for goods and services (e.g., refunds, grant advance payments), the agency should have a documented process to ensure payments are just, due and owing.** | **Test for Activity F**  Review the information on the invoice, receiving report and purchase order to determine whether agency received goods or services purchased, properly documented receiving information in accordance with the purchasing agreement terms and conditions and the guidance outlined in the [GFO Section XI.A.9 – Receiving](https://www.osc.state.ny.us/state-agencies/gfo/chapter-xia/xi-a9-receiving) and ensure the following items match:   1. Quantity ordered and delivered 2. Amount billed. 3. Payee name, ID and address. 4. Item description.   If necessary, obtain additional supporting information to make this determination.  For payments that are not for goods and services (e.g., refunds, grants), identify the process or documentation that supports the payment is appropriate. Obtain and test that information to determine whether the payment is just, due and owing.  Document exceptions and review with the appropriate agency officials. For findings the agency deems are significant, determine and document, the corrective action or compensating controls. | **Test Result for Activity F:**  Choose an item. | **CAP or CCW for Activity F:** |
| **Objective 2**  **To determine whether the agency made duplicate payments.** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Activity A**  **Determine whether controls are in place to mitigate the risk of duplicate payments.** | **Test for Activity A**  Review and evaluate the sufficiency of written policies and procedures to mitigate the risk that the agency processes duplicate payments. [GFO Section XII.5.B – Unique Invoice Number Requirements](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii5b-unique-invoice-number-requirements) requires agencies to have a process to ensure each voucher references a unique invoice number and includes only items it has received and not paid for on a previous voucher. In addition, determine whether the agency has written policies and procedures for recovering duplicate payments.  For each payment in the sample, perform the following testing procedures: | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Activity B**  **Determine whether duplicate payments were made.** | **Test for Activity B**  Identify duplicate payments and document exceptions.   1. Obtain a historical file of agency payments which encompasses at least six months prior to the start of the agency’s scope period. The DW330 Voucher Listing report located within SFS Analytics in the Document Listing Reports section provides a history of agency payments. On the Report DW330 screen, the Paid Vouchers tab identifies payments with voucher line details. 2. Identify potential duplicate payments by comparing the voucher fields (e.g., invoice number, invoice description, invoice date, vendor, payment amount, etc.) of the payments in the audit sample to the historical payment file. For example, search for and identify payments to the same vendor, with the same invoice date and payment amount, but with slightly differing invoice numbers (e.g., ABC11223 vs. ABC11222 vs. ABC11223-2), and determine whether these are truly duplicative. 3. Document exceptions and review with the appropriate agency officials. The agency should take **steps to recover duplicate payments.** | **Test Result for Activity B:**  Choose an item. | **CAP or CCW for Activity B:** |
| **Activity C**  **Determine if the agency processed one invoice per payment.** | **Test for Activity C**  According to [GFO Section XII.5.B – Unique Invoice Number Requirements](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii5b-unique-invoice-number-requirements) , each voucher can only represent one invoice and therefore each invoice number should be unique. Determine whether the agency’s payments meet the unique invoice number requirement by determining whether the invoice number for each payment in the sample matches the corresponding invoice number entered in the agency’s financial system. Document exceptions and review with the appropriate agency officials. For findings the agency deems are significant, determine and document, the corrective action or compensating controls. | **Test Result for Activity C:**  Choose an item. | **CAP or CCW for Activity C:** |
| **Objective 3**  **To determine whether the agency ensured payments are properly authorized and has a process that includes the following:** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Activity A**  **Agency staff’s system access roles reflect adequate separation of duties according to** [**GFO Section XI-A.1.A – Separation of Duties**](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a1a-separation-duties)**, including: separating key functions between different individuals and completing a risk assessment with proper separation of duties.** | **Test for Activity A**  Review the agency staff’s system access roles and determine whether there is an overlap between the voucher creator, voucher authorizer and receiver of goods/services roles to ensure adequate separation of duties between functions in accordance with [GFO Section XI-A.1.A – Separation of Duties](https://www.osc.ny.gov/state-agencies/gfo/chapter-xia/xi-a1a-separation-duties).   1. Obtain a list of agency staff roles using the NY\_USER\_LIST\_WITH\_ROLES\_ALL query in SFS. 2. Refer to the SFS [Separation of Duties Matrix](https://www.sfs.ny.gov/secure/index.php/customer-community/access-to-sfs-security-and-roles?) and ensure staff roles are adequately assigned.   Document exceptions and review with the appropriate agency officials. For findings the agency deems are significant, determine and document the correction action or compensating controls. | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Activity B & C**  **Agency assigns SFS Mass Approver role appropriately.**   1. **Staff who approve payments are authorized to do so by the head of the agency.** | **Test for Activities B & C**  Determine whether it is appropriate for individuals with the mass approver role (NYF\_AGY\_AP\_MASS\_APPRVR) in SFS to have that designation (e.g., the individual is authorized to mass approve payments, the mass approver role is required to complete job duties). Using the list of agency staff roles from the test for Activity A, determine if:   1. Staff with the mass approver role require the role to complete their job duties. 2. Final agency approvers are designated voucher authorizers.   Document and review exceptions with management. Work with the Agency Security Administrator (ASA) to adjust agency staff roles when needed.  For more information on assessing SFS permissions/roles, please see [GFO Section XII.4.D – Audit Program – SFS/FMS Access Security](https://www.osc.ny.gov/files/state-agencies/docs/xii-4-d-access-security-cert.doc). | **Test Result for Activity B & C:**  Choose an item. | **CAP or CCW for Activity B & C:** |
| **Objective 4**  **To determine whether the agency maintained appropriate documentation to support the payment for time frames consistent with the State Records Retention laws.** | | | |
| **Activities** | **Testing** | **Results of Testing:** | **If weaknesses are identified, please include a Corrective Action Plan (CAP) or Compensating Controls for Weaknesses (CCW)** |
| **Activity A**  **Determine whether the agency has record retention policies in place.** | **Test for Activity A**  Review and evaluate the sufficiency of written policies and procedures related to maintaining appropriate documentation to support payments in accordance with the [New York State Archives’ Record Retention requirements](http://www.archives.nysed.gov/records/retention-schedules) and [GFO Section XII.3 – Record Retention](https://www.osc.ny.gov/state-agencies/gfo/chapter-xii/xii3-record-retention-accounts-payable-vouchers-and-land-claims). | **Test Result for Activity A:**  Choose an item. | **CAP or CCW for Activity A:** |
| **Activity B**  **Determine whether documentation supports payment, goods or services were received, and related documents were maintained in accordance with record retention requirements.** | **Test for Activity B**  For each payment in the sample, perform the following testing procedures to determine whether the documentation supports the payment, including supporting that goods or services were received, and documents were retained. Determine whether:   1. The agency obtained and reviewed documentation (e.g., invoice, receiving documents, work orders, time sheets, reports, agreements, sign-in sheets, certifications, third-party invoices) to ensure the invoice was fully supported and appropriate.    1. In instances where the agency did not obtain or review documentation, the agency should complete these steps to determine if the payment was appropriate. If not, the payment should be recovered. 2. The agency maintained documentation in accordance with the [New York State (NYS) Archives’ record retention requirements](http://www.archives.nysed.gov/records/retention-schedules).   Document instances where the agency did not receive or maintain sufficient supporting documentation and review with the appropriate agency officials. For findings the agency deems are significant, determine and document the corrective action or compensating controls. | **Test Result for Activity B:**  Choose an item. | **CAP or CCW for Activity B:** |