

INDIANA STATE BOARD of ACCOUNTS

Future Improvements to Virtual Audits

August 2020

The Way to Big Data



Data
Capture

Remote
Access

Big Data

We Hear You!



Gateway Financial System Analysis



Komputrol	102	56%
SSI	30	16%
Skyward	16	9%
Low	10	5%
New World	7	
RDS	6	
5 Other Systems	11	

Data Needed For Virtual Audit



Funds Report (PDF)

- For All Funds:
- Fund Number
- Fund Name
- Beginning Balance
- Annual Total Receipts for the Fund
- Annual Total Disbursements for the Fund
- Ending Balance
- Totals for all funds for beginning balance, receipts, disbursements, and ending balance

Receipts (Excel)

- Bank Identification
- Date
- Amount
- Fund Number
- Fund Name
- Issued To
- For – Description - Comment
- Receipt #
- User ID
- Account number
- Deposit Date
- Transaction Status (Posted, Deleted, Void)
- Journal Module ID
- SBOA/DLGF Fund/Acct Number crosswalk

Data Needed For Virtual Audit



Disbursements (Excel)

- Date
- Amount
- Fund Number
- Vendor Number
- Vendor Name – Payee Name
- User ID for transaction posting
- User ID for transaction approval
- Account Code
- Object Code
- Location Code
- Check #
- Fund Name
- For – Description – Comment
- Purchase Order Number
- AP voucher Number
- Bank Account Number
- Journal Module ID
- Check Cleared Date

Data Needed For Virtual Audit



Payroll (Excel)

- Time cards (electronic or other)
- Employee/Payee Name
- Job Title
- Employee Number
- Gross Pay
- Net Pay
- Payroll Check Number/Direct Deposit Number
- Fund Number
- Account Number
- Object Number
- Pay Date
- Withholdings and Benefits Payments tied to employees and pay periods withheld

Additional (Optional) Data Upload Requests

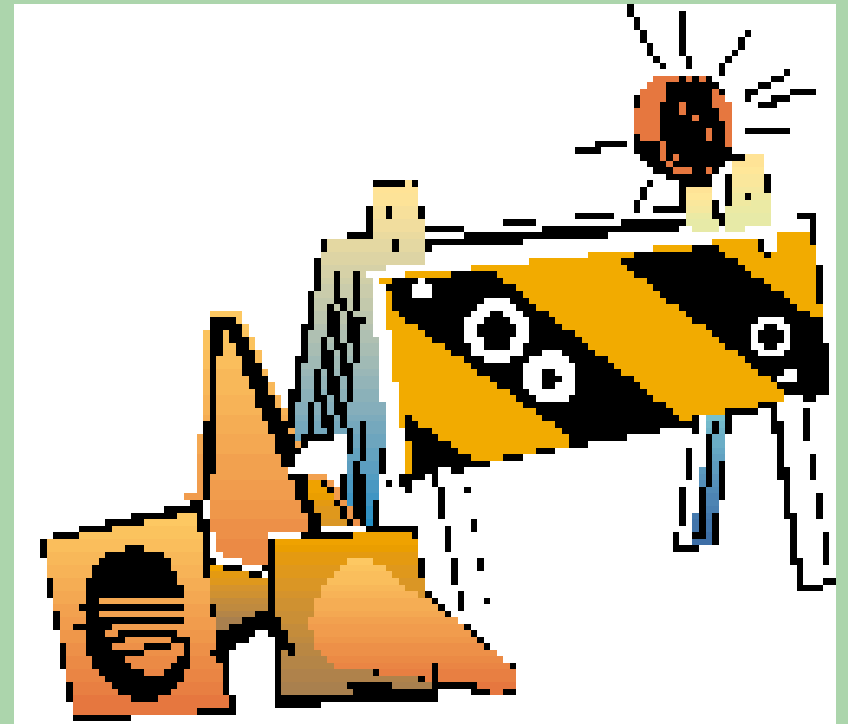


- Payroll Distribution Report
- Payroll History Report
- Vendor History Report
- Supporting Documents

Current Status of Data Capture



Work In
Progress





Remote Access

- Request and Receive Access to your System (PC)
 - Platform
 - Read Only Role in the Application
 - Data Capture
 - Secure Upload for Audit

Remote Access Starting with Cities and Towns



How: Requires us to procure some additional software

When: Beginning in 2021

Note: Supporting documents will still be needed



Remote Access Rollout

Access to Transaction Level Data

- Remote Access
 - Secure Access to Platform
 - Read Only Role in the Application
- Export to Excel and Upload

Electronic Supporting Documentation +

Beyond 2021



- Continue roll out with other vendors/systems
- Work with your IT on large ERP systems
- Eventually capture all data for use with computer assisted auditing

Indiana State Board of Accounts

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