**OBJECTIVE**

To determine that controls for adding and modifying user access to the Accounts Payable System (APS) prevent or detect unauthorized access, and access is granted on a need-only basis commensurate with each user’s current job function.

We will accomplish that by testing the operational effectiveness of the user administration process and controls supporting the Accounts Payable System (APS) between January 1, 2008 and December 31, 2008, including the following key controls:

* Users cannot approve their own Access Request Form (ARF).
* ARFs must be approved by the user’s manager.
* Access is granted on a need-only basis, commensurate with the user’s current job function.

**PROCEDURES**

1. Obtain a system-generated list of all user accounts added and/or modified between January 1, 2008 and December 31, 2008.
2. Select a sample of 30 or 10%, whichever is less, obtain the Access Request Forms (ARFs) for those users, examine the forms for evidence that the key controls were operating effectively. Also, compare the access requested against the access granted on the application for appropriateness.

**RESULTS**

1. With the assistance of the APS Administrator (John Doe), we obtained a system-generated list of all new and modified user accounts that were added or modified between January 1, 2008 and December 31, 2008.
2. There were 146 new and modified user accounts process during the testing period. We haphazardly selected 15 (10%) for our test. With the assistance of the APS Administrator, we obtained the ARF forms, and examined them for the following:

| **#** | **Request Date** | **User** | **Title** | **ARF Form** | **User Did Not Approve Own Form** | **Manager Approval** | **Access Commensurate with Current Job Function** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 01/01/08 | Paul Simon | AP Clerk | **** | **** | **** | **** |  |
| 2 | 02/25/08 | Art Garfunkel | Buyer | **** | **** | **** | **** |  |
| 3 | 12/14/08 | Bruce Springsteen | VP Purchasing | **** | **** | **** | **** |  |
| 4 | 07/07/08 | Edward Van Halen | AP Clerk | **** | **** | **** | **** |  |
| 5 | 02/25/08 | Steven Van Zandt | AP Supervisor | **** | **** | **** | **** |  |
| 6 | 06/16/08 | Donald Henley | Invoice Clerk | **** | **** | **** | **** |  |
| 7 | 02/04/08 | Glen Frey | AP Clerk | **** | **** | **** | **** |  |
| 8 | 03/10/08 | Joseph Walsh | Receiving Clerk | **** | **** | **** | **** |  |
| 9 | 04/21/08 | Michael Ralph | AP Clerk | **** | **** | **** | **** |  |
| 10 | 05/01/08 | Paul Rodgers | Receiving Clerk | **** | **** | **** | **** |  |
| 11 | 10/11/08 | Louis Grahm | Invoice Clerk | **** | **** | **** | **** | Issue Noted: ARF was missing manager’s approval. We confirmed via inquiry with Bruce Springsteen (VP of AP) that he approved the request. This is a documentation issue only. |
| 12 | 11/10/08 | Steven Perry | AP Clerk | **** | **** | **** | **** |  |
| 13 | 08/08/08 | Neil Schon | APS Administrator | **** | **** | **** | **** | This user is an APS Administrator that joined the admin team in August. Per inquiry, the lead APS Administrator (James Page) approved his access. There was no form or signed approval. We were able to obtain an email dated 8/2/11 requesting the access. That is appropriate for this type of user. No exception noted. |
| 14 | 12/17/08 | Dennis DeYoung | Receiving Clerk | **** | **** | **** | **** |  |
| 15 | 02/14/08 | Thomas Shaw | Invoice Clerk | **** | **** | **** | **** | Issue Noted: The ARF says the request came from Bruce Springsteen (VP of AP), but the signature was make my James Page (Lead APS Admin). |

**CONCLUSION**

Based on the results of our test procedures, controls for adding and modifying user access to the Accounts Payable System (APS) prevent or detect unauthorized access, and access are granted on a need-only basis commensurate with each user’s current job function.