

New Fiscal Procedure for Profile "L"

**03-001.07**

Effective Date: January 1, 1997

Revised: October 1, 2003

**Department of Human Services  
Distribution of the "L" Profile to USSDS Users and  
USSDS Profile "L" Audit Requirements**

**Rationale:**

Access to USSDS (Unified Social Services Delivery System) is currently governed by the use of user profiles which are identified by a letter from A to N. The profiles are assigned by DHS/EDP based on the DHS/EDP Mainframe Access Request form which is completed by every DHS employee before they are given access to the LAN. Each USSDS user profile permits access to a different combination of USSDS modules and also provides varying query and update capabilities within USSDS. One user profile, profile "L", allows those possessing it the capability of entering and deleting providers and entering payments. Ideally the ability to perform all of these functions should not be given to any one employee because of the internal control weaknesses that are created. The internal control weaknesses presented by the "L" profile translate into increased Departmental exposure to the risk of fraud and/or embezzlement. Because of the risks presented by the "L" profile, the Department's interests are best served by minimizing to the extent possible the number of employees with the "L" profile.

**Procedure:**

In order for an employee to be granted the "L" profile, the employee must submit to the Director of the Bureau of Finance a completed DHS/EDP Mainframe Access Request form along with a signed statement from their supervisor explaining the employee's need for the "L" profile. The statement from the supervisor must demonstrate that no feasible alternatives exist which would allow the timely completion of the employees' assigned duties without resorting to granting the employee the "L" profile. The Director of the Bureau of Finance will evaluate the propriety of each request and sign the access form if the need for the "L" profile is legitimate. No employee will receive the "L" profile without approval by the Director of the Bureau of Finance. Each employee who is given the "L" profile, which allows both provider update and payment entry capability, has audit requirements of their payment entry. The requirements are:

1. A quarterly audit of the USSDS provider payroll entered by the "L" profile employee to be performed by the supervisor. Finance will ask the Office of Technology to suspend the "L" profile users whose audits have not been submitted to the Bureau of Finance within 30 days of the close of a quarter.

Quarters end on the last day of March, June, September, and December. The following information must be reviewed.

- A. Two-percent of the payments that quarter should be selected. (Rotate systematically through different providers each quarter)
  - B. Check the payments for a valid signed document that verifies the check amount.
  - C. Check to verify that the address on the check is the same as in the provider record.
  - D. Check the provider record for a current valid agreement.
  - E. Phone the provider to see if in fact the provider exists and the correct amount of the payment was received.
  - F. Do not allow employees that are given the "L" profile to have access to outgoing or incoming mail and ensure that it is properly accounted for. (If situations exist making this impossible additional audit requirements may be necessary.)
2. Send to Bureau of Finance the following information:
    - A. The name of the individual with the profile and the person responsible for the audit function.
    - B. A report on the results of the quarterly audit should be received in the Bureau of Finance by 30 days after the end of the preceding quarter. The Bureau of Finance will request the Office of Technology to suspend "L" profile employees whose quarterly audits have not been received in the Bureau of Finance by the deadline. Report format is attached.
  3. Office of Technology security will provide DHS Finance with a list of "L" profile users at the end of each quarter.
  4. Supervisor audits may be audited by the Bureau of Internal Review and Audit.

**USSDS PROFILE "L" AUDIT REPORT**

**03-001.07**

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WORKER NAME \_\_\_\_\_

PHONE # \_\_\_\_\_

SUPERVISOR NAME \_\_\_\_\_

PHONE # \_\_\_\_\_

REGION OFFICE \_\_\_\_\_

QUARTER END \_\_\_\_\_ YEAR \_\_\_\_\_

Total number of payments this period \_\_\_\_\_ x .02 = \_\_\_\_\_ Sample Size

<b>Provider Name</b>	<b>Warrant Number</b>	<b>Valid Signed Document Present</b>	<b>Check Address Same as Provider Address In Records</b>	<b>Provider Record Contains Current Valid Agreement</b>	<b>Provider Contacted by Telephone to Verify Existence and Receipt of Payment in Correct Amount</b>

The person responsible for incoming and outgoing mail is different from the person with the "L" profile \_\_\_\_yes \_\_\_\_no