

**State of Minnesota  
Statewide Integrated Financial Tools**



**Agency Security Validation 2013**

**January 14, 2013**

[www.swift.state.mn.us](http://www.swift.state.mn.us)

# **Webinar Agenda**

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- ❖ **Webinar Ground Rules**
- ❖ **Webinar Basics**
- ❖ **Annual System Security Review**
- ❖ **Revised Role Descriptions**
- ❖ **Conflict Matrix**
- ❖ **Questions**

# Presenters

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- ❖ Chris Borum  
SWIFT Enterprise Readiness Team
- ❖ Steve Olson  
Steven Strache  
SWIFT Security Team
- ❖ Jeanine Kuwik  
Mike Thone  
MMB Internal Control and Accountability Unit

# **System Security Review & Verification**

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- ❖ **Will work about the same as last year's review**
- ❖ **Requires a lot of review of security reports**
- ❖ **Very little paperwork has to be sent to MMB**

# Who is involved?

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At least three people in a typical large agency:

- ❖ Your agency's statewide systems (SWIFT) security administrator(s)
- ❖ Chief financial officer or accounting director
- ❖ Human resources director
- ❖ Supervisors – to confirm users' current duties and access needs (as necessary)

# Agency Security Administrator Duties

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- ❖ Run the security reports & distribute them to the CFO and HR director
- ❖ Coordinate the paperwork within the agency
- ❖ Delete unneeded roles from users' security records
- ❖ Send one or two copies of the form “Verification of Agency User Access to SWIFT Financials and SEMA4” to MMB

# **CFO / Accounting Director Duties**

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- ❖ **Review the FMS part of the SWIFT Incompatible Security report**
  - ❑ **Identify any roles that can be deleted**
  - ❑ **Verify that compensating controls are in place for all role pairs that will stay**
  - ❑ **Verify that compensating controls are documented: at least one sentence about each control**

## **CFO / Accounting Director, cont.**

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- ❖ **Review the FMS records in the SWIFT Security Roles by User Name report**
- ❖ **The FMS records are the ones where the role names start with M\_FS**
- ❖ **Identify any additional roles that should be deleted**

# **CFO / Accounting Director, cont.**

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- ❖ **Complete and sign the form “Verification of Agency User Access to SWIFT Financials and SEMA4”**
- ❖ **Attach the list of necessary role deletions to the form**
- ❖ **Send the form and attachment to the agency security administrator**

# HR Director Duties

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- ❖ Review the SEMA4 parts of the SWIFT Incompatible Security report
- ❖ The SEMA4 parts are at the end of the report
- ❖ There are 7 SEMA4 parts

# HR Director, cont.

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- ❖ **Review the “Incompatible” report:**
  - ❑ **Identify any roles that can be deleted**
  - ❑ **Verify that compensating controls are in place for all role pairs that will stay**
  - ❑ **Verify that compensating controls are documented: at least one sentence about each control**

# HR Director, cont.

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- ❖ Review the SEMA4 records in the SWIFT Security Roles by User Name report

# HR Director, cont.

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- ❖ The SEMA4 records are the ones where the role names:
  - ❑ Do *not* start with M\_FS
  - ❑ Are mixed upper and lower case
  - ❑ Consist mostly of full words
  - ❑ Examples: Business Expense Update, Personal Data Update

# HR Director, cont.

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- ❖ Identify any additional roles that should be deleted
- ❖ Complete and sign the form “Verification of Agency User Access to SWIFT Financials and SEMA4”
- ❖ Attach the list of necessary role deletions to the form
- ❖ Send the form and attachment to the agency security administrator

# What is the due date?

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❖ **Friday, February 1**

❖ **CFO and HR director should submit their verification forms and lists of role deletions to the Agency Security Administrator *before* February 1**

# Due Date, cont.

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- ❖ Agency Security Administrator should do these things *on or before* February 1:
  - ❑ Delete unneeded roles from users' security records
  - ❑ Sign the verification form(s)
  - ❑ Send the verification form(s) (no attachments) to SEMA4 Security, MMB

# Recently created roles

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- ❖ To facilitate greater separation of duties
  - 3 in Accounts Receivable module
  - 1 in Grants module

# **Relationship of new roles to existing roles**

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- ❖ **Where functions were removed from an existing role and put in a new role, MMB has given the new role to each user who has the existing role**
  
- ❖ **The user now has 2 roles: 1 existing + 1 new**

## **Role relationships, cont.**

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- ❖ **Employing agency is responsible for deciding whether the user needs both roles**
- ❖ **If user needs only one of the roles, agency should delete the one that's not needed**

## **3 new roles in Accounts Receivable module**

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- ❖ **M\_FS\_AR\_ACCT\_CASH\_MAINT:  
AR-Payment Processing Accountant**
- ❖ **M\_FS\_AR\_BI\_CREATE:  
AR-Billing Create**
- ❖ **M\_FS\_AR\_BI\_SETUP:  
AR-Billing Set-up**

# **M\_FS\_AR\_ACCT\_CASH\_MAINT**

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- ❖ **“AR-Payment Processing Accountant”**
- ❖ **Similar to  
M\_FS\_AR\_ACCT\_MAINTENANCE,  
AR-Receivable Specialist, but smaller**
- ❖ **Suitable for users who just enter deposits**

# **M\_FS\_AR\_ACCT\_CASH\_MAINT, cont.**

- ❖ This new role was given to all users who have *either* of these roles:
  - ❑ M\_FS\_AR\_ACCT\_MAINTENANCE, AR-Receivable Specialist
  - ❑ M\_FS\_AR\_BILLING\_SUPERVISOR, AR-Billing Supervisor

# **M\_FS\_AR\_BI\_CREATE**

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- ❖ **“AR-Billing Create”**
- ❖ **For users who create bills**
- ❖ **Bill-creation function was removed from M\_FS\_AR BILLING\_SPECIALIST\_U/C, AR-Billing Specialist, and moved into this new role**

# **M\_FS\_AR\_BI\_SETUP**

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- ❖ **“AR-Billing Set-up”**
- ❖ **Setup functions were removed from the two supervisor roles and moved into this role**

## **M\_FS\_AR\_BI\_SETUP, cont.**

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❖ **Supervisor roles that were slimmed down are:**

❑ **M\_FS\_AR\_SUPERVISOR\_AR,  
AR-Receivable Supervisor**

❑ **M\_FS\_AR\_BILLING\_SUPERVISOR,  
AR-Billing Supervisor**

# **New role in Grants module**

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- ❖ **M\_FS\_GM\_AGENCY\_SETUP**
- ❖ **“Agency Setup”**
- ❖ **It’s a partial replacement for M\_FS\_GM\_SUPERUSER, Agency Financial Director – Grants**

# Grants, cont.

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- ❖ **M\_FS\_GM\_SUPERUSER, Agency Financial Director – Grants, has been discontinued & taken away from all users**
- ❖ **Users who had it were given 2 roles:**
  - ❑ **The new Setup role**
  - ❑ **The existing role M\_FS\_GM\_PROG\_MGR, GM-Program Manager**

# Revised Role Descriptions

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- ❖ **More detailed**
- ❖ **Clearer picture of what they allow a user to do**
- ❖ **Based on analysis of actual navigation authorized by the role**

# **Revised Role Descriptions, cont.**

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- ❖ **Consultant reviewed all roles and permission lists**
- ❖ **Documentation by module of navigation by page and action**
- ❖ **Synthesize the analysis into usable descriptions**
- ❖ **Input from SMEs and IC&A**

# Role Analysis

1	A	B	C	D	E	F	
1	ROLENAME	CLASSID	PATH	PAGE	PAGEAC	BARNAME	ME
1048	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Payments->Item w/ Accounting Entries	Item w/ Accounting En	Update/Disp	INQUIRE	AP
1049	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Payments->Items w/ Accounting Entries	Items w/ Accounting E	Update/Disp	INQUIRE	AP
1050	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Payments->Payment Group-All Items	Payment Group-All Item	Update/Disp	INQUIRE	AP
1051	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Payments->Payment Group-Single Item	Payment Group-Single	Update/Disp	INQUIRE	AP
1052	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Payments->Transfer GL and Paymisc	Transfer GL and Paym	Update/Disp	INQUIRE_2	CO
1053	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Pending Items->All Items w/ Detail	All Items w/ Detail	Update/Disp	INQUIRE	EN
1054	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Pending Items->Single Item w/ Detail	Single Item w/ Detail	Update/Disp	INQUIRE	EN
1055	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Upd Pend Items->Receivables Activity Report	Receivables Activity R	Add Update	REPORT	MA
1056	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Updated Accounts Receivable->Receivables Update->Posting Results-Updated	A&I Items	Update/Disp	INQUIRE	MA
1057	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Updated Items->All Items w/ Detail	All Items w/ Detail	Update/Disp	INQUIRE	MA
1058	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Updated Accounts Receivable->Receivables Update->Posting Results-Updated	&Single Item	Update/Disp	INQUIRE	MA
1059	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Updated Items->Single Item w/ Detail	Single Item w/ Detail	Update/Disp	INQUIRE	MA
1060	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Updated Items->Transfer GL and AR	Transfer GL and AR	Update/Disp	INQUIRE_2	CO
1061	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_POST_RESU	Accounts Receivable->Receivables Update->Posting Results-Updated Items->Transfer GL and Revaluation	Transfer GL and Reva	Update/Disp	INQUIRE_2	CO
1062	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_UNPOST_GI	Accounts Receivable->Receivables Update->Unpost Groups->External	External Group	Update/Disp	USE	EN
1063	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_UNPOST_GI	Accounts Receivable->Receivables Update->Unpost Groups->Group	UnPost Query	Add Update	USE	MA
1064	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_UNPOST_GI	Accounts Receivable->Receivables Update->Unpost Groups-	Maintenance Group	Update/Disp	USE	MA
1065	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_UNPOST_GI	Accounts Receivable->Receivables Update->Unpost Groups->Online	Online Group	Update/Disp	USE	EN
1066	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_UNPOST_GI	Accounts Receivable->Receivables Update->Unpost Groups-	Overdue Charge Group	Update/Disp	USE	EN
1067	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_UNPOST_GI	Accounts Receivable->Receivables Update->Unpost Groups-	Payment Group	Update/Disp	USE	AP
1068	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_UNPOST_GI	Accounts Receivable->Receivables Update->Unpost Groups->Pending	Pending Unpost Group	Update/Disp	USE	MA
1069	M_FS_AR_SUPERVISOR_AR	M_FS_AR_REC_UPDT_UNPOST_GI	Accounts Receivable->Receivables Update->Unpost Groups-	Transfer Group	Update/Disp	USE	MA
1070	M_FS_AR_SUPERVISOR_AR	M_FS_BI_ACCUM_BAL_BATCH	Billing->Generate Invoices->Accumulated Balances->Calculate	Balance &Accumulatio	Add Update	PROCESS	EN
1071	M_FS_AR_SUPERVISOR_AR	M_FS_BI_ACCUM_BAL_CONFIG	Set Up Financials/Supply Chain->Product Related->Billing->Define Accumulations->Accumulation Beginning Balance	Accumulation Be&ginn	Add Update	USE_A-M	STI
1072	M_FS_AR_SUPERVISOR_AR	M_FS_BI_ACCUM_BAL_CONFIG	Set Up Financials/Supply Chain->Product Related->Billing->Define Accumulations->Accumulation Description	&Accumulation Descrip	Add Update	USE_A-M	STI
1073							
1074							

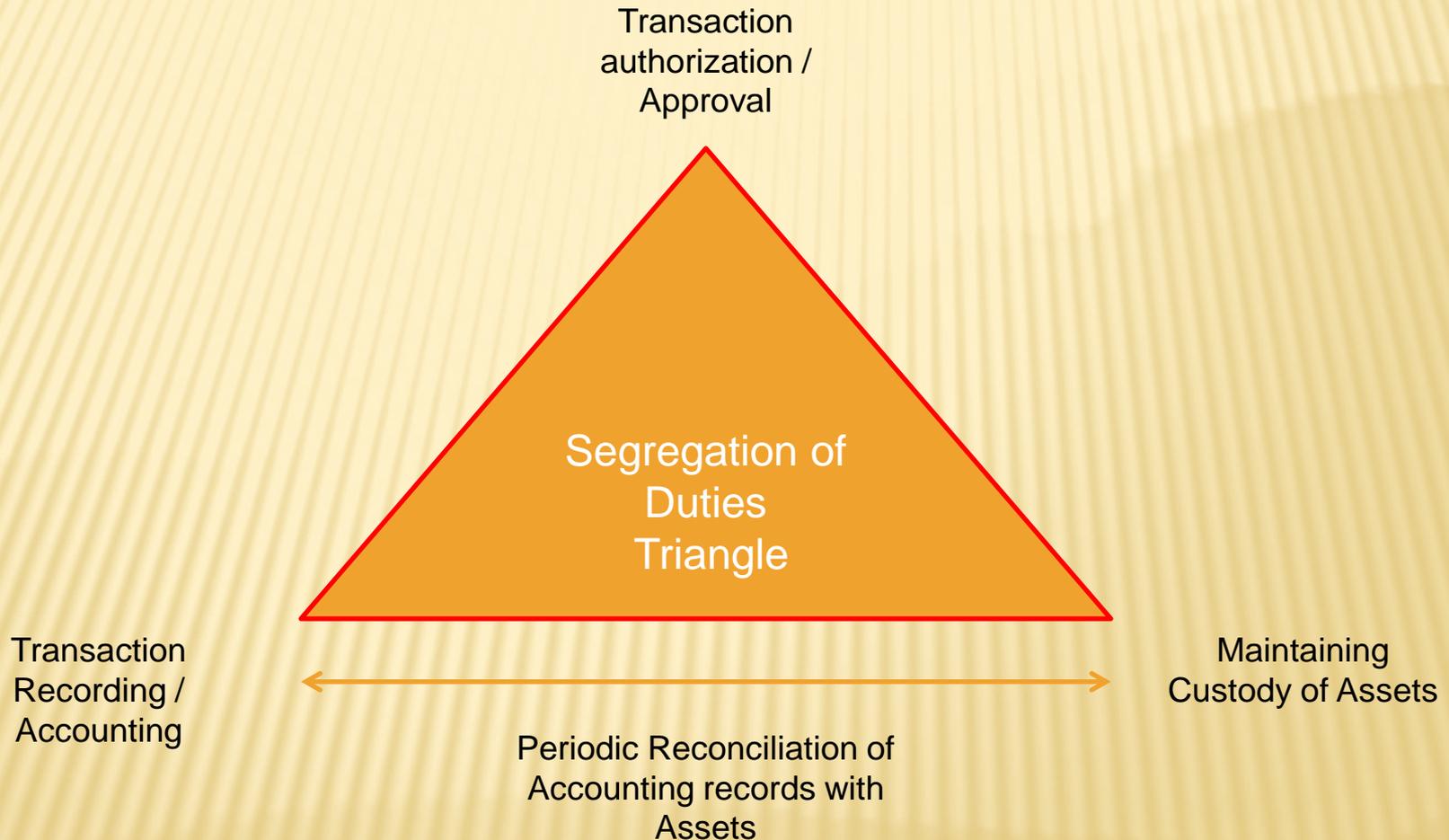


# Role Description

Mod	Role Name/Short name	Role Description
AR	<p>M_FS_AR_SUPERVISOR_AR</p> <p><i>AR-Receivable Supervisor</i></p>	<p>This role should be given to users who are responsible for correcting posting errors; un-posting items, payments, or maintenance groups as needed for corrections and running aging reports; approving refunds and write-offs; and processing dunning letters and overdue charges. The AR Supervisor is the only role with access to perform many of these tasks. They are noted with ** in the list.</p> <p>Users with the AR Supervisor role have access to:</p> <ul style="list-style-type: none"> <li>• view configuration settings related to receivables</li> <li>• review customer information in Inquiry mode</li> <li>• create customer statements</li> <li>• view item activity in Inquiry mode</li> <li>• update delinquency information and item details</li> <li>• view and process customer interactions, generate and reassign actions, and access action lists</li> <li>• search, review, and update customer conversations, including add a new conversation and conversation keywords <ul style="list-style-type: none"> <li>○ can send a customer follow-up letter</li> </ul> </li> <li>• view and process customer dunning letters**</li> <li>• review and process customer overdue charges**</li> <li>• create**, update**, and review AR pending items</li> <li>• enter and reconcile cash drawer activity and print bank deposit slips</li> <li>• request payment predictor to apply payments**</li> <li>• review all payment activity</li> <li>• define and maintain credit/collections personnel configuration**</li> <li>• view and finalize maintenance and transfer worksheets and review installment payments</li> </ul> <p><b>Note:</b> User cannot create or update worksheets.</p> <ul style="list-style-type: none"> <li>• process item refunds and view refund status**</li> <li>• run receivables update/revenue estimates processes**</li> <li>• correct posting errors</li> <li>• review posting results for items</li> <li>• run processes to unpost groups**</li> <li>• run a process to accumulate balances**</li> <li>• define accumulated balance configuration**</li> </ul> <p>Users with the AR Supervisor role can run:</p> <ul style="list-style-type: none"> <li>• Customer Reports</li> <li>• Pending Item Reports</li> <li>• Payment Reports</li> <li>• Receivables Activity Reports</li> </ul> <p>Users with the AR Supervisor role can run queries using data from AR.</p> <p>Users with this role must also be assigned the Write-Off Approval workflow role.</p>
AR	M_FS_WF_AR_WOAPPROVAL_01	<p>This AR Approval role enables users to approve Write Off transactions on a Maintenance Worksheet.</p>

# Segregation of Duties Theory

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# Conflict Matrix & Role Description Navigation

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- ❖ The Security role descriptions and Conflict Matrix can be accessed from the MMB homepage:  
<http://www.mmb.state.mn.us/>
- ❖ Once at the MMB homepage, scroll to the bottom of the left menu and click, in order:
  - ✓ “Security”
  - ✓ “FMS & SWIFT Data Warehouse”
  - ✓ “Conflict Matrix” or “Security Role Descriptions for Agencies,” depending upon your immediate needs

# Conflict Matrix Construction Overview

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- ❖ Matrix was developed by MMB Internal Control & Accountability (IC&A)
- ❖ IC&A consulted with SWIFT trainers, managers & SMEs
- ❖ Role descriptions were used to determine role function (i.e., approval, recording, custody, reconciliation)
- ❖ Strict segregation of duties theory was used to ID same module role combination conflicts
- ❖ Business transaction flows and relationships between SWIFT modules were analyzed to ID across-module conflicts.
- ❖ Confirmed all role functions and conflicts with SMEs





# Compensating Control Requirements

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- ❖ **Statewide policy requires they be implemented whenever incompatible duties cannot be segregated**
- ❖ **Generally, they are less desirable than segregating incompatible duties because they occur after the fact and take more resources**
- ❖ **Examples include independent:**
  - ✓ Review of detailed transaction reports and/or source documents
  - ✓ Analytical procedures (e.g., variance analysis)
  - ✓ Reconciliations
  - ✓ Transaction review by oversight bodies

# Compensating Control Procedures

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- ❖ **Compensating control procedures must be documented**
  - ✓ What is to be done
  - ✓ Who will do it
  - ✓ Frequency
  - ✓ How will performance of the procedures be documented
  - ✓ Who will monitor to ensure the procedures are followed
- ❖ **Completion of the procedures must also be documented each time**
- ❖ **MMB Operating Procedure 1101-07.2, *Compensating Controls*, details these and other requirements**

# Question Time!

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