



## *Workiva User Guide*

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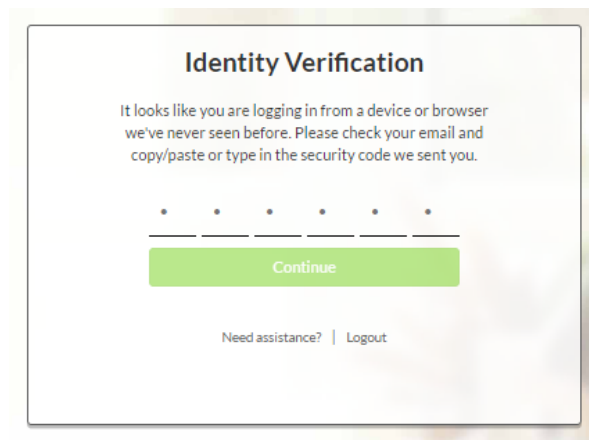
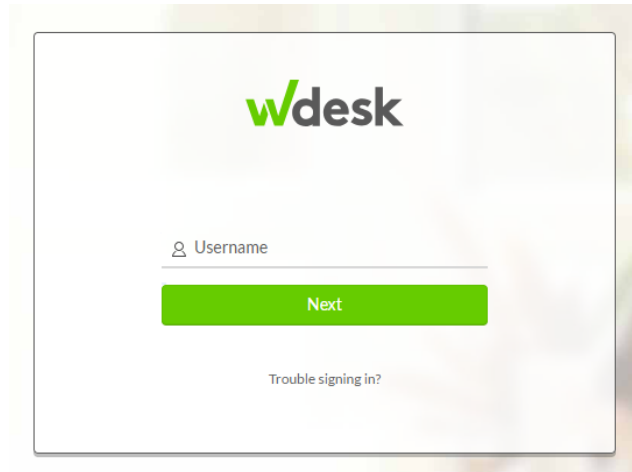
State of Georgia Organizations (Agencies, Authorities, Departments, etc.) are required to establish and maintain effective internal control system within each entity. Management is directly responsible for the design, implementation, and operating effectiveness of an organization's internal control system, as well as documenting internal control processes and procedures.

## What's New as of Fall 2023

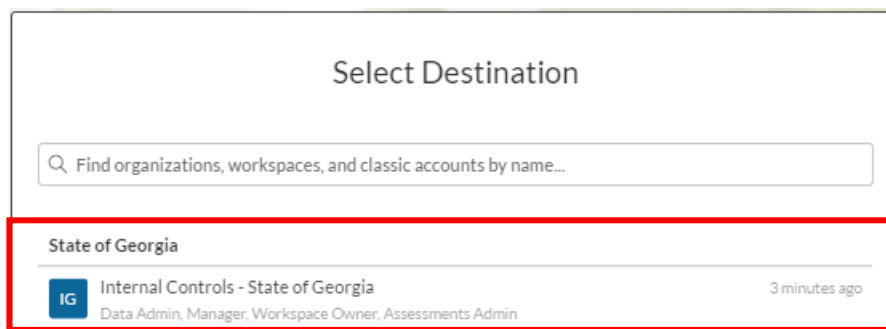
- a. The software for internal control submissions has changed to Workiva.
- b. Organizations can have more than one user account in Workiva, and therefore user deactivation and reactivation between the CFO and other contributors is no longer needed.
  - i. For additional contributors, the **CFO** must email the full name and email address being requested to the SAO compliance mailbox: [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov).
- c. Workiva has the same content relating to assessments for risks, control activities, and control environment, however there is a slightly different split. Each Organization is responsible to complete, certify and submit all of the following submissions:
  - i. Record Risk Assessment (RA) – what is in Organization's accounting records.
  - ii. SEFA Risk Assessment (RA) – what is provided by the Organization to SAO for the Schedule of Expenditures of Federal Awards (SEFA).
  - iii. Report Risk Assessment (RA) – what is provided by the Organization to SAO for the Annual Comprehensive Financial Report (ACFR).
  - iv. Specific Risk Assessment (RA) – certain Organizations complete specific steps relating to Information Technology (IT) and Organization specific risks.
  - v. Control Activities (CA) – actions actually in place at the Organization.
    1. Due to size, there are two CA submissions that need to be completed:
      - a. Control Activities – Detailed
      - b. Control Activities – Not Detailed (ND)
    2. Each control activity utilization (Yes, No, N/A) needs to be answered only once regardless of how many risks are applicable to this control activity.
    3. There is a report to show the connection between the risk steps and applicable control activities.
  - vi. Control Environment (CE) – overall structure relating to the Organization's tone at the top, standards of content, oversight, etc.
- d. CFO certification is required for each submission, and the CFO certification section is located at the bottom of each form.
  - i. Note: the submissions can be certified and submitted at different times.

## 1. Account Login and/or Creation

- Login to Workiva with your assigned Username and Password.
- If there are problems or questions with account login, contact [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov).
- Workiva utilizes two-factor authentication as a security measure, so you will receive an email with the 6 digits code you need to enter as the second step to log into your account.

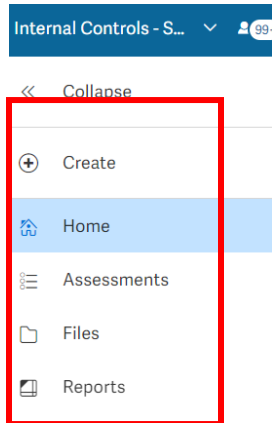


Note: some users also have access in Workiva relating to ACFR reporting. If so, there will be a prompt to select the workplace/destination. For the internal controls submission, select the **Internal Controls – State of Georgia** Workplace/Destination:



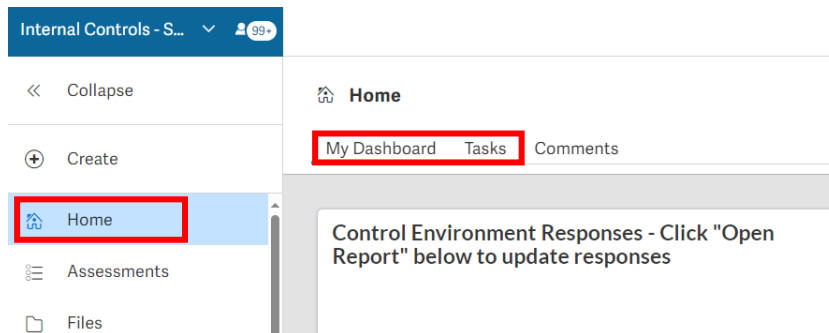
## 2. Workiva: Navigating Menu

In Workiva, in order to navigate within the software, generally the menu panel on the left is used, and the content of the menu panel varies depending on your role in the process.



**2a. Home** is a central location to access and organize all files and activities in one place. **SAO recommends starting at this location.**

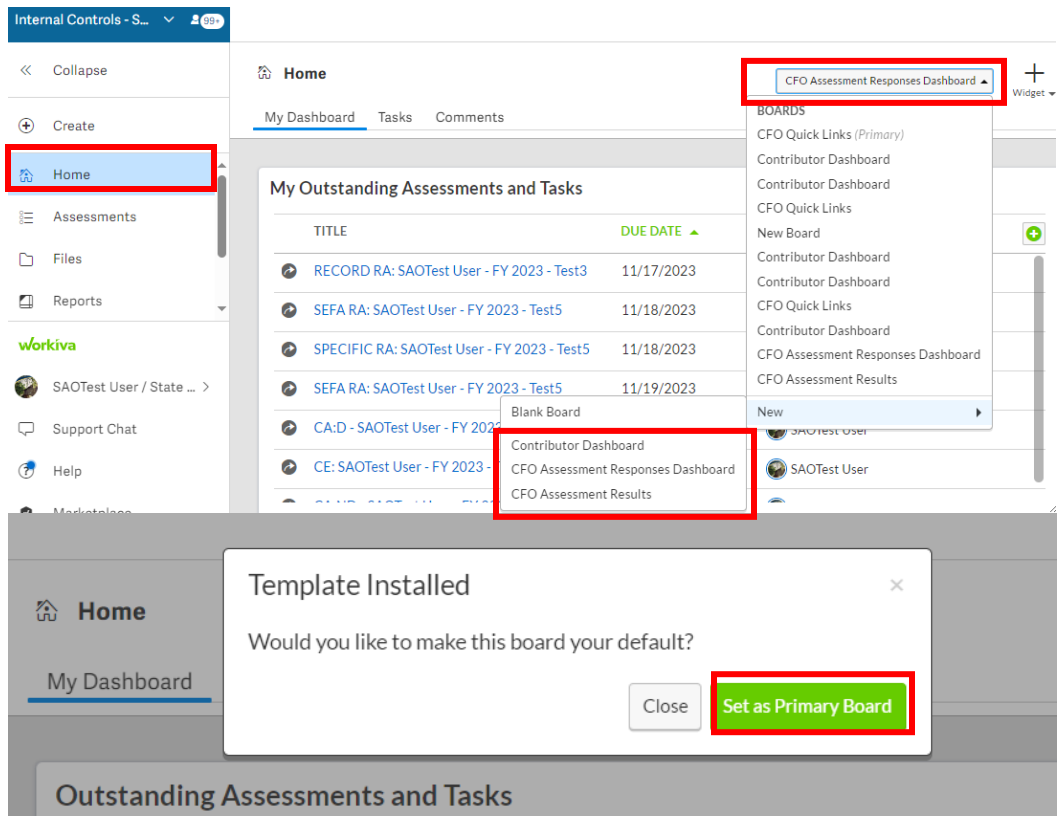
From **Home**, go to tab My Dashboard or Tasks. This is where you will see all assessments assigned to you in one place. Both tabs provide the same content within a different view.



Note: the first time you log in, you will need to refresh and set the default dashboard. Click on the dropdown, then go to New and select the applicable dashboard depending on if you are a CFO or Contributor. Then select the button to “Set as Primary Board”.

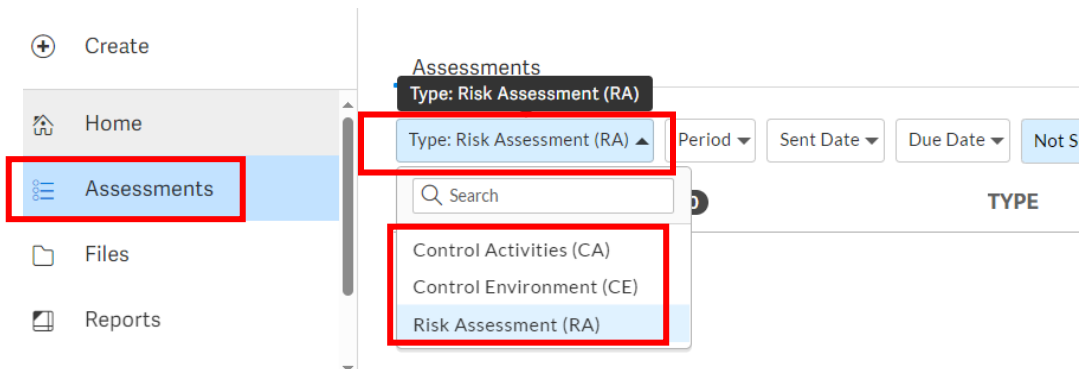
For CFOs there are two dashboards to be used:

- i. CFO Assessment Responses Dashboard – this is used to access internal control submissions not yet completed.
- ii. CFO Assessment Results – this contains views of graphs and charts relating to submitted internal control responses.

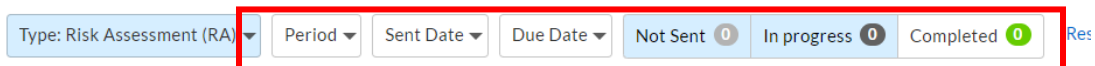


**2b. Assessments** on the left menu can also be used, only by CFOs, to open the assessments.

Click on the Assessments link, and then select the submission to be worked on from the drop down.

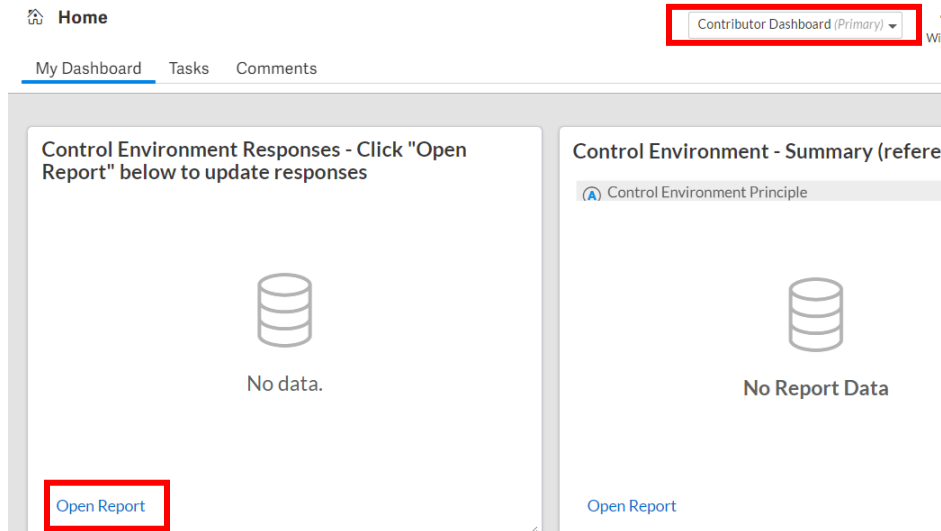


There are also various filters that can be applied in this view:



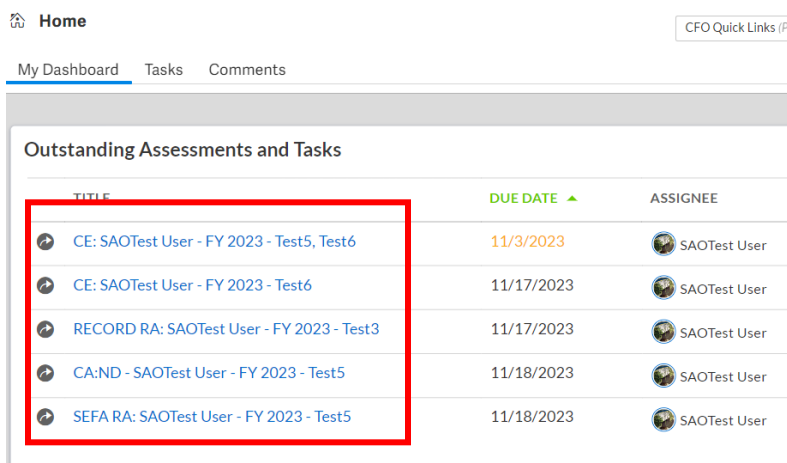
### 3. Accessing Submission Information - Contributor

To access any of the submissions, click the “Open Report” link from the Contributor Dashboard (see step 2a above). Then a report view will open, which is where information will be reviewed, and changes will be made. For additional submission details, go to steps 5-8.



### 4. Accessing Submission Information - CFO

To access any of the submissions, click the “Open Report” link from the CFO Dashboard (see step 2a above) **OR** click on Assessments (see step 2b above) and then the link to be worked on which will open the assessment form.



- a. The top of the assessment form contains info related to the organization – CFO name, submission period, organization’s ID and name:
- Assessment** (SAO Controlled) – displays the assessment being completed.
  - Assignee** (SAO Controlled) – displays the name of the user (Organization’s CFO).
  - Period** (SAO Controlled) – displays current submission fiscal year period.
  - Org ID** (SAO Controlled) – displays Organization number.

Risk Assessment (RA) > SEFA RA: SAOTest User - FY 2023 - Test6 ▾

**SEFA RA: SAOTest User - FY 2023 - Test6**

Assignee SAOTest User Read only	:	Period FY 2023 Read only	:
Org ID Test6 Read only	:	Org Name Test6 Read only	:

- b. Form – Section 1 Additional Contributor(s) (SAO Controlled) – contains the names of the individuals with access to the assessments (in addition to the CFO).
- This is not a required field as the CFO can be the only one completing the assessment.
  - To add additional contributor(s), the CFO must send a request to SAO at [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov). Please include the name and email address of the individual to be added as contributor.

Risk Assessment (RA) > RECORD RA: SAOTest User - FY 2023 - Test6 ▾

**RECORD RA: SAOTest User - FY 2023 - Test6**

Assignee SAOTest User Read only	:	Period FY 2023 Read only	:
Org ID Test6 Read only	:	Org Name Test6 Read only	:

**SECTION 1: ADDITIONAL CONTRIBUTOR(S)**

Additional contributors listed below can also update the risk assessment information using their customized dashboard. If additional contributors need to be added, contact SAO at [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov). If there are not additional contributors, go to step 2.

Listed other contributors Read only	:
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- c. Form – Section 2: CFO Review, Input and Sign-off
- CFO Report – Current Year and Prior Year Responses** - report showing current and prior year responses relating to the assessment.
    - Updates to current year responses can be made via this report format.
    - This report also serves as a reference to the previously submitted responses by allowing CFOs to see prior year responses columns in a read-only format.
    - To open the report, click anywhere on the report row.

## SECTION 2: CFO REVIEW, INPUT, AND SIGN-OFF.

CFO responses for the current year can be completed directly in the form, via Section 2c below o

**Section 2a: CFO Report - Current Year and Prior Year Responses**

CY vs. PY CFO Risk Assessment - RECORD

Read only

This report can be accessed by the CFOs to update the information for the current year.

**Section 2b: CFO Report – Risks and Control Activities**

Risks and Related Control Activities - CFO - RECORD

Read only

This report shows the correlation of risks and related control activities.

Section 2c: CFO responses can also be completed using this section of the form.

For additional submission details, go to steps 5-8.

- ii. **CFO Report – Risks and Control Activities** - report showing correlation of risks and related control activities.
  - 1. This report will only show up on a risk assessment form or control activity form.
  - 2. Also, this report serves as a reference and all information is read-only.
  - 3. To open the report, click anywhere on the report row.

## SECTION 2: CFO REVIEW, INPUT, AND SIGN-OFF.

CFO responses for the current year can be completed directly in the form, via Section 2c below o

**Section 2a: CFO Report - Current Year and Prior Year Responses**

CY vs. PY CFO Risk Assessment - RECORD

Read only

This report can be accessed by the CFOs to update the information for the current year.

**Section 2b: CFO Report – Risks and Control Activities**

Risks and Related Control Activities - CFO - RECORD

Read only

This report shows the correlation of risks and related control activities.

Section 2c: CFO responses can also be completed using this section of the form.



- iii. **CFO Responses** – CFOs have the option of responding in the form mode as opposed to report view. Simply continuing to scroll down the form to review and update the responses as needed. Note: Workiva will automatically save as changes are made.

For additional submission details, go to steps 5-8.

d. Form – Section 3 or 4: Exception Reports and Certifications

- i. **Exception Reports** - Risk Assessment and Control Activities submissions will have this section. This report shows where a provided response does not agree with the SAO approved responses. CFOs must review this report and update responses prior to submission.

1. Once the report is empty (indicating all responses agree to an approved response), then the CFO must click on the certification box.

SECTION 3: EXCEPTION REPORT DASHBOARD

CFOs must review the exception report dashboard linked below to verify the risk responses agree to one of the approved responses. If there are items noted on the exception report dashboard, then risk responses must be updated prior to CFO certification. If there are no items to be updated, then click the following box.

Section 3a: Exception Dashboard

Read only

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☐ certify that I have reviewed the risk responses exception report dashboard and have verified that all risk responses agree to one of the approved responses.

For additional submission details, go to steps 5-8.

- ii. **Certification** - CFOs must review all responses and certify that the information is accurate, prior to hitting the “Submit” button.

SECTION 4: CERTIFICATION AND SUBMISSION

CFOs once all aspects of the risk assessment has been carefully reviewed and updated click on the submit button to certify that the information is correct.

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Note the assessment will not be completed until the submit button has been selected.

☐ certify that this information is accurate.

Submit

For additional submission details, go to steps 5-8.

- e. For additional information on most fields, place a cursor on the field to see pop up guidance.

Inherent Risk Rating  
 High

Likelihood Risk Rating  
 Medium

Impact Risk Rating  
 Low

Inherent Risk - Risk to organization in the absence of management's response to the risk, without consideration of current control activities in place. See attribute 7.1 in the Georgia Statewide Risk Assessment guidance for additional details. (<https://sao.georgia.gov/policies-and-procedures/internal-controls#toc-internal-controls-guidance>)

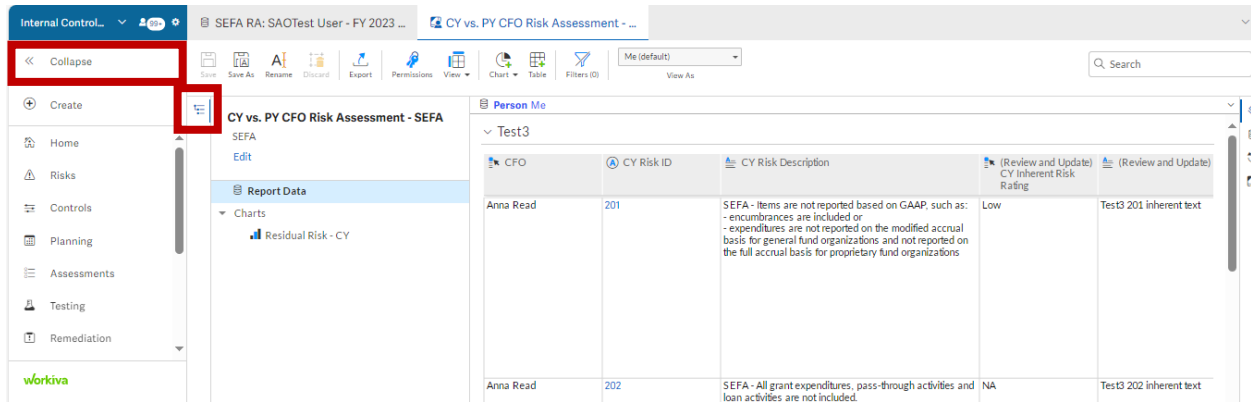
Likelihood Justification - Provide and explanation to... [Show more](#)  
 (Medium) Prior years (or anticipated current year) had few adjustments and process is manual which could increase risk of improperly reported items on SEFA.

Impact Justification - Provide and explanation to... [Show more](#)  
 (Low) Prior years (or anticipated current year) contained small to zero dollar amount of adjustments, impact would not be considered material to SEFA.

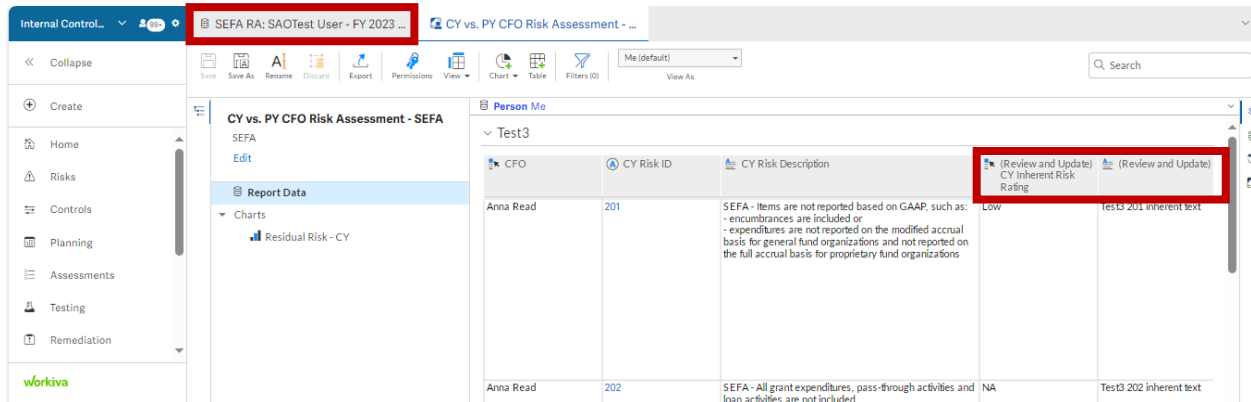
## 5. Submission Reports

(Caution: answers will change if answers in the reports are edited)

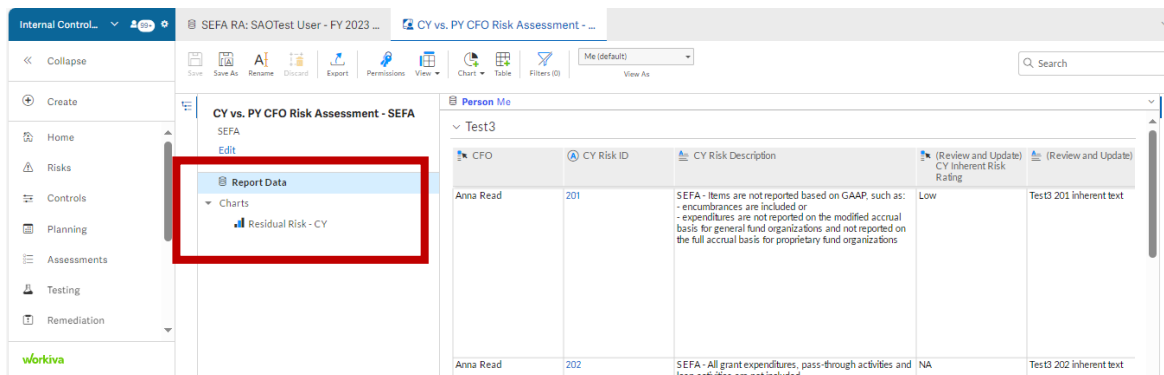
- a. All reports will open in a new tab. If desired, you are able to minimize menu panels for better view of the report:



- b. To go back to another report or view that has been previously opened, click on the tab you would like to view:



- c. Additional reports may be available based on your role. If available, they will be listed on the left:



- d. Editing of some columns can be completed in report view, as identified by (Review and Update) in the beginning of the column name. Other columns are read only and will have the pencil symbol crossed out.

CFO	CY Risk ID	CY Risk Description	CY Inherent Risk Rating	CY Inherent Justification
Rachael Krizanek	101	Recording - Cash (e.g. credit card, lockbox collections, cash on hand, LGIP, investments, etc.) is not all included or not recorded at the correct amount in the accounting records.	High	Test4 101 inherent text

*Note: In the original image, the 'CY Risk ID' and 'CY Risk Description' columns are marked as 'Read Only' with a blue arrow. The 'CY Inherent Risk Rating' and 'CY Inherent Justification' columns are marked as '(Review and Update)' with red boxes.*

## 6. Viewing and Updating Control Environment Information

- Contributors can view and update the control environment submission only by the report (see steps 3 and 5).
- CFOs can view and update the control environment submission by the form or the report (see steps 4 and 5).
- The following are more details relating to the fields to be updated. Historical responses will be populated in the form and report. However, these responses should be carefully reviewed and updated to match what is actually in place at your organization.
  - Control Environment Principle** (SAO Controlled) – displays control environment principle. (see [Statewide Control Environment Guidance](#))
  - Attribute** (SAO Controlled) – displays control environment attribute. (see [Statewide Control Environment Guidance](#))

Section 2b: CFO responses can also be completed using this section of the form.

Control Environment – carefully review the following and update the narrative to detail what is actually in place at your organization. Also, update applicable references (policies, procedures, Code sections, etc.) that support the updated narrative details.

1 - Management and the oversight body demonstrate a commitment to integrity and ethical values.  
1.2 - Standards of Conduct

- Attribute In Place** (User Entry) – review and select the response from the dropdown answering if the control environment attribute is currently in place at your organization. (see [Statewide Control Environment Guidance](#))

1 - Management and the oversight body demonstrate a commitment to integrity and ethical values.  
1.2 - Standards of Conduct

Does your organization meet this standard?

Yes

No

Partially

Yes

- iv. **Narrative** (User Entry) – review and update the narrative details currently in place at your organization relating to the control environment attribute. (see [Statewide Control Environment Guidance](#))
- v. **Reference** (User Entry) – review and update the policies, procedures, code sections, etc. that support the narrative details currently in place at your organization, and that relate to the control environment attribute. (see [Statewide Control Environment Guidance](#))

- d. Repeat all of the steps in 6c for each control environment attribute.
- e. The **CFO** will need to complete a certification after all control environment attributes have been reviewed and updated. See step 4d for additional information.

## 7. Viewing and Updating Control Activity Information

- a. Contributors can view and update the control activities submissions only by the report (see steps 3 and 5).
- b. CFOs can view and update the control activities submissions by the form or the report (see steps 4 and 5). Note there are two submissions relating to control activities that must be completed:
  - i. Control Activities – Detailed
  - ii. Control Activities – Non-Detailed
- c. The following are more details relating to the fields to be updated. Historical responses will be populated in the form and report, however, these responses should be carefully reviewed and updated to match what is actually in place at your organization.
  - i. **Control Name** (SAO Controlled) – displays the control activity name.
  - ii. **Control Name Detail** (SAO Controlled) – displays additional details relating to the control activity name.
  - iii. **Control Name Description** (SAO Controlled) – displays a detailed description of the control activity.
  - iv. **Control Activity Utilized** (User Entry) – review and select the rating for “Is this control activity utilized?” (based on approved responses<sup>1</sup>), answering if the control activity is **actually utilized** in your organization.
  - v. **Control Activity Details** (User Entry) – review and update the control activity details relating to your organization for the specific control activity. Note these details should support the control activities identified as being utilized by the organization. (see [Statewide Control Activities Guidance Attribute 10.1, 10.2, 10.3, 10.4, 11.2, and 12.1](#)) **Note: for Fall 2023 this field will not have historical responses, however SAO can provide you with the prior responses. If you need the prior responses please email SAO at [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov).**

<sup>1</sup> N/A should have limited usage and is intended for instances where a control truly is not applicable, such as a SEFA federal control activity for organizations that do not receive any federal money.

Section 2c: CFO responses can also be completed using this section of the form.

Control Activities – carefully review the following and update the control activity utilized response to indicate if the respective control activity is currently in place at your organization. Also, update applicable control activity details to support the control activity utilized response.

ALL1 - Capital Assets  
ALL1 - Capital Assets - Written Procedures

Control Activity Description  
Written procedures are established and regularly updated to ensure that knowledge is shared and retained. Procedures are included for all aspects, such as: accounting for transactions, financial close, reporting, etc.

Is this control activity utilized? (only choose one of the approved responses \*\*\*)

Yes

Approved responses for this control activity  
NA - This control is not applicable to the organization  
No - This control IS NOT being utilized by the organization  
Yes - This control IS being utilized by the organization

Read only

Control activity details (note: details should support control activity utilized response)

- d. Repeat all of the steps in 7c for each control activity.
- e. The **CFO** will need to complete a certification after all control activities have been reviewed and updated. See step 4d for additional information.

## 8. Viewing and Updating Risk Assessment Information

- a. Contributors can view and update the risk assessment submissions only by the report (see steps 3 and 5).
- b. CFOs can view and update the risk assessment submissions by the form or the report (see steps 4 and 5). Note there are three submissions<sup>2</sup> relating to risk assessments that must be completed:
  - i. **Record Risk Assessment (RA)** – what is in Organization’s accounting records.
  - ii. **SEFA Risk Assessment (RA)** – what is provided by the Organization to SAO for the Schedule of Expenditures of Federal Awards (SEFA).
  - iii. **Report Risk Assessment (RA)** – what is provided by the Organization to SAO for the Annual Comprehensive Financial Report (ACFR).
- c. The following are more details relating to the fields to be updated. Historical responses will be populated in the form and report, however, these responses should be carefully reviewed and updated to match what is actually in place at your organization.
  - i. **Risk ID** (SAO Controlled) – displays the risk number.
  - ii. **Reporting Objective** (SAO Controlled) – displays financial reporting objectives as defined by SAO and cannot be changed. These are the objectives that need to be addressed to help ensure an adequate internal control system is in place relating to financial reporting. (see [Statewide Risk Assessment Guidance Attribute 6.1](#))
  - iii. **Risk Statement (Related Risk Question Library Record)** (SAO Controlled) – displays risks relating to the financial reporting objectives as defined by SAO and cannot be changed. These risks need to be addressed to help ensure an adequate internal control system is in place relating to financial reporting. (see [Statewide Risk Assessment Guidance Attribute 7.1](#))
  - iv. **Specific Risk Examples** (SAO Controlled) – displays risks relating to the financial reporting objectives as defined by SAO and cannot be changed. These risks need to be addressed to help ensure an adequate internal control system is in place relating to financial reporting.

<sup>2</sup> Certain organizations will have a fourth submission relating to IT and Organization specific risks.

- v. **Inherent Risk** (SAO Controlled and **User Entry**) – review and select rating from list that corresponds to the inherent risk relating to the specific risk examples (based on approved responses). As noted in the Statewide Risk Assessment guidance chapter, this factor is considered when identifying the risks that impact the organization's achievement of their defined objectives, **without consideration of current control activities in place.** (see [Statewide Risk Assessment Guidance Attribute 7.1](#))
- vi. **Inherent Risk Justification** (**User Entry**) – review and enter inherent risk justification relating to the specific risk examples (based on approved responses). Note this justification should support the inherent risk rating and provide justification **without consideration of current control activities in place.**
- vii. **Likelihood** (**User Entry**) – review and select rating from list that corresponds to the to the likelihood of occurrence (the level of possibility that the risk will occur), **without consideration of current control activities in place.** The likelihood of the risk identified would be in relation to the specific risk examples as it pertains to your organization (based on approved responses). As noted in the Statewide Risk Assessment guidance chapter, this factor is considered when analyzing the level of possibility of the identified risks impact on the organization's achievement of their defined objectives. (see [Statewide Risk Assessment Guidance Attribute 7.2](#))
- viii. **Likelihood Justification** (**User Entry**) – review and enter likelihood risk justification relating to the specific risk examples (based on approved responses). Note this justification should support the likelihood risk rating and provide justification **without consideration of current control activities in place.**
- ix. **Impact** (**User Entry**) – review and select rating from list that corresponds to the impact of occurrence (the level of possibility that the risk will occur), **without consideration of current control activities in place.** The impact of the risk identified would be in relation to the specific risk examples as it pertains to your organization (based on approved responses). As noted in the Statewide Risk Assessment guidance chapter, this factor is considered when analyzing the magnitude of scale of the deficiency that could result from the risk. (see [Statewide Risk Assessment Guidance Attribute 7.2](#))
- x. **Impact Justification** (**User Entry**) – review and enter impact risk justification relating to the specific risk examples (based on approved responses). Note this justification should support the impact risk rating and provide justification **without consideration of current control activities in place.**

101  
Recording - Cash (e.g. credit card, lockbox collections, cash on hand, LGIP, investments, etc.) is not all included or not recorded at the correct amounts in the accounting records.

<p>Inherent - Approved responses for this risk</p> <p>(High) The process has a high inherent risk due to high susceptibility of fraud and/or theft.</p> <p>Read only</p>	<p>Likelihood - Approved responses for this risk</p> <p>(High) Prior years (or anticipated current year) had many or some transactions and process is manual which increases risk of excluded or mis-recorded items.</p> <p>(Low) Prior years (or anticipated current year) had transactions, but process is automated. Minimal increase to risk of excluded or mis-recorded items.</p> <p>(Medium) Prior years (or anticipated current year) had few transactions and process is manual which could increase risk of excluded or mis-recorded items.</p> <p>(Medium) Prior years (or anticipated current year) had many or some transactions, process is partly manual which could increase risk of excluded or mis-recorded item.</p> <p>Read only</p>	<p>Impact - Approved responses for this risk</p> <p>(High) Prior years (or anticipated current year) contained large dollar amounts, therefore excluded or mis-recorded items would be material.</p> <p>(Low) Prior years (or anticipated current year) contained minimal dollar amounts, amount of excluded or mis-recorded items would not be considered material.</p> <p>(Medium) Prior years (or anticipated current year) contained some large dollar amounts, therefore excluded or mis-recorded items could be material.</p> <p>Read only</p>
<p>Inherent Risk Rating</p> <p>Medium</p>	<p>Likelihood Risk Rating</p> <p>NA</p>	<p>Impact Risk Rating</p> <p>NA</p>
<p>Inherent Justification - Provide and explanation to ... <a href="#">Show more</a></p> <p>Test1 101 inherent text</p>	<p>Likelihood Justification - Provide and explanation L... <a href="#">Show more</a></p> <p>Test1 101 likelihood text</p>	<p>Impact Justification - Provide and explanation to s... <a href="#">Show more</a></p> <p>Test1 101 impact text</p>

- xi. **Risk Response** (User Entry) – review and select rating from list (Acceptance, Avoidance, Reduction, N/A) that corresponds to the response to the risks identified for the specific risk examples. As noted in the Statewide Risk Assessment guidance chapter, this factor is considered when determining the appropriate response to mitigate or reduce the analyzed risk. Therefore, the risk response identified would be in relation to the specific risk examples as it pertains to your organization. (see [Statewide Risk Assessment Guidance Attribute 7.3](#))

- xii. **Residual Risk** (User Entry) – review and select rating from list that corresponds to the level of residual risk (the risk remaining after management's response). As noted in the Statewide Risk Assessment guidance chapter, this factor is considered when identifying the risks remaining that impact the organization's achievement of their defined objectives. Therefore, the residual risk identified would be in relation to the specific risk examples **after consideration of control activities**. (see [Statewide Risk Assessment Guidance Attribute 7.1](#))
- xiii. **Residual Risk Justification** (User Entry) – review and enter residual risk justification relating to the specific risk examples. Note this justification should support the residual risk rating and provide justification **after consideration of current control activities in place**.

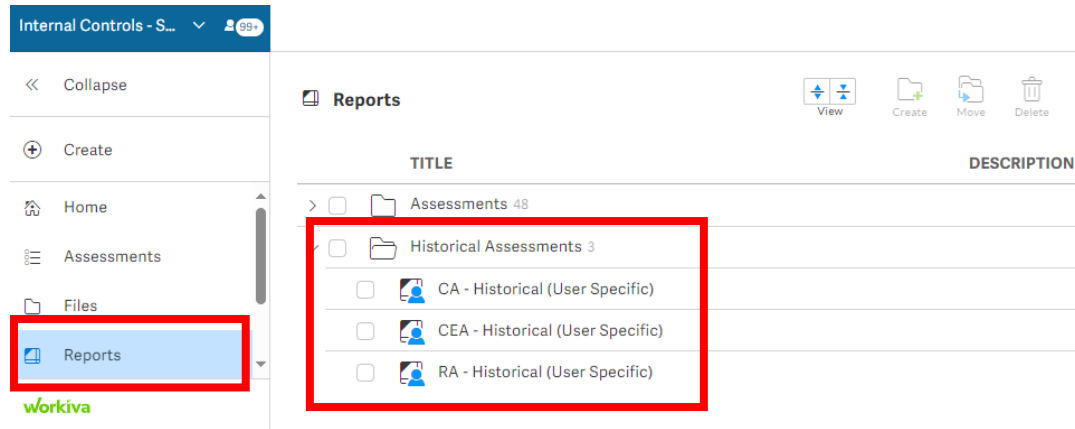
- d. Repeat all of the steps in 8c for each specific risk example.
- e. The **CFO** will need to complete a certification after all specific risk examples have been reviewed and updated. See step 4d for additional information.

## 9. Results Reports

- a. CFOs can access results reports from the CFO Assessment Results Dashboard, see step 2a above.

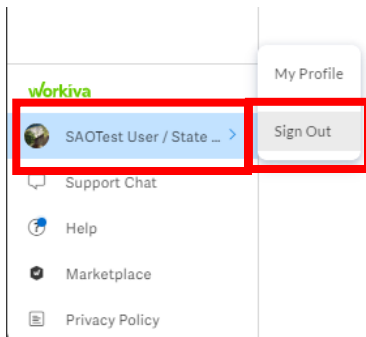
## 10. Historical Records

- a. CFOs can access historical records, from the Reports link on the left. Then select the Historical Assessments folder and click on the respective link.



## 11. Logging out of Workiva

- a. Click on your username in the left corner.
- b. Select “Sign Out” at the bottom of the menu that appears.



## 12. Technical Assistance and References

- a. Questions and technical assistance, contact: [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov)
- b. Reference materials: <https://sao.georgia.gov/policies-and-procedures/internal-controls>
  - i. Internal Controls Guidance
  - ii. Green Book
  - iii. Presentations