



Onspring User Guide

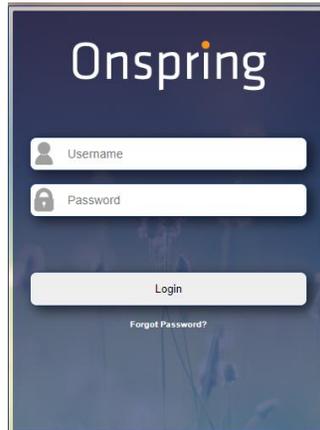
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Onspring is used for State of Georgia Organizations (Agencies, Authorities, Departments, etc.) to enter certain internal control elements. At this time Onspring contains Risk Assessment ratings and Control Activity details.

1. Account Login and/or Creation

- a. Login to Onspring with your assigned Username and Password.
- b. If there are problems or questions with account login, contact compliance@sao.ga.gov.



2. Onspring: Navigating Tool Bars

2a. Tool Bar



- a. **Dashboards Tab** – provides access to the Containers Menu Bar. This tab will be the main tab used for viewing, updating and reporting on risk assessment and control activity information.
- b. **Reports Tab** (*for SAO use only*)
- c. **Content Tab** (*for SAO use only*)
- d. **Help** – access "Onspring Help Center".

2b. Containers Menu Tool Bar

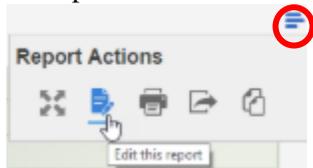


- a. **Containers** - contains all of the dashboards (ex: Risk Management) in a dropdown menu. The dashboards are grouped in to containers for easier access.
 - i. **Dashboard** - a dynamic page with reports and action items on a specific topic (ex: Agency Historical mapping, Agency Risk Assessments, etc.). Risk assessment and control activity information will be viewed, updated and reported on via dashboards.

2c. Sub-Menu Tool Bar

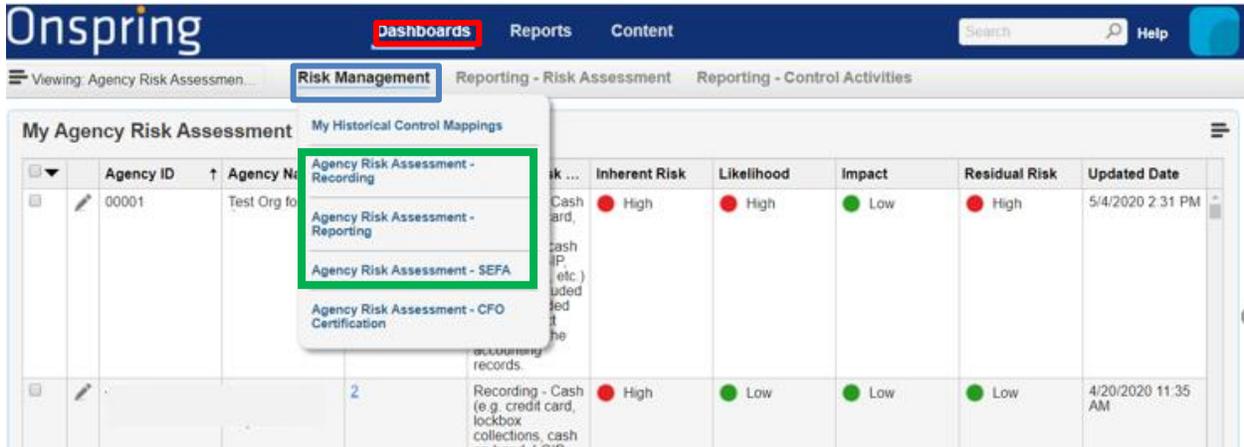


- a. For each view or report on a dashboard, click the Report Actions menu icon in the top-right corner of the report. The Report Actions menu icon allows for expanding, printing or exporting the information being viewed. The export function allows for exporting to excel or pdf and as an image or data that can then be edited. Note: when choosing the export option, the report will run and send an email from Onspring which will contain the export result.



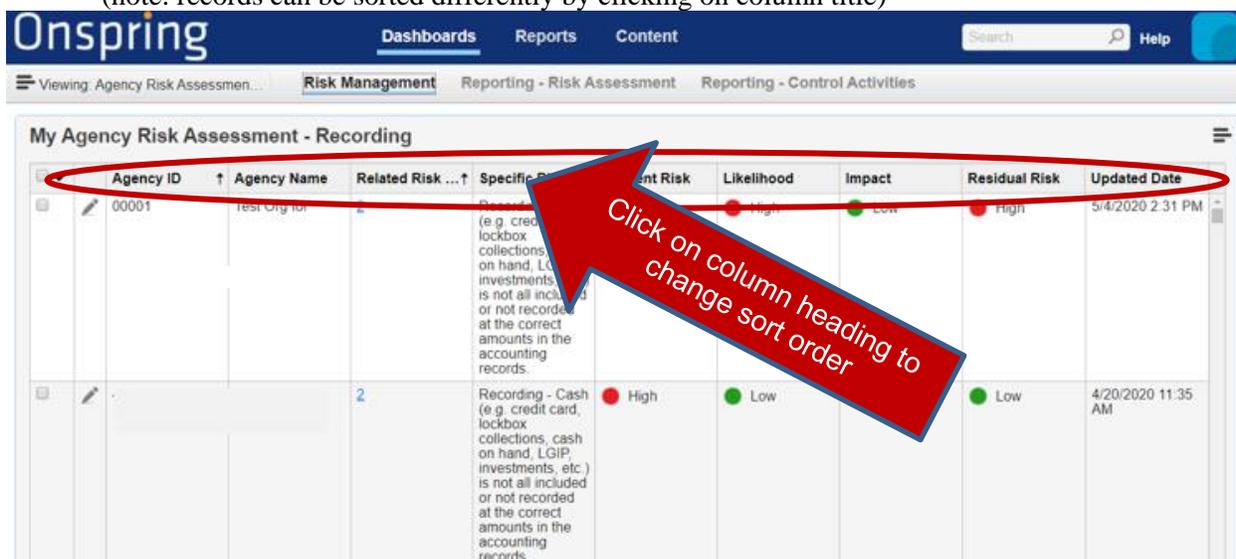
3. Viewing and Updating Risk Assessment and Control Activity Information

- a. Go to the **Dashboards** tab,
- b. Select **Risk Management** container
- c. Select one of the **Agency Risk Assessment** dashboards
 - i. This will open a view containing one of the “My Agency Risk Assessment” reports:
 1. Agency Risk Assessment – Recording
 2. Agency Risk Assessment – Reporting
 3. Agency Risk Assessment – SEFA



- d. “My Agency Risk Assessment” reports contain:
 - i. Listing of specific risk assessment records to be reviewed and updated (note: each record correlates to a row previously contained on the excel RA/CA template)
 - ii. **Updated Date** – displays date and time of the last update to the risk assessment record.

(note: records can be sorted differently by clicking on column title)



- iii. Edit risk assessment records by clicking on the Quick Edit pencil icon.



- e. Quick Edit window then opens (containing same information as the columns of the previous excel RA/CA template):

Agency ID: 40700

Agency Name: Accounting Office, State

Reporting Objective*: The financial reports are complete and accurate

Risk Statement*: Information provided on year end forms does not agree with accounting records and/or supporting documentation.

Specific Risk Examples*: Classification of Revenue Form: - not completely filling out all of the required information

Tolerance*: de minimis

Inherent Risk: Select a value

Inherent Risk Justification:

* = Required Field

- i. **Agency ID** (SAO Controlled) – displays Organization number.
- ii. **Agency Name** (SAO Controlled) – displays Organization name.

- iii. **Reporting Objective** (SAO Controlled) – displays financial reporting objectives¹ 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](#))
- iv. **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](#))
- v. **Specific Risk Examples** (SAO Controlled) – displays specific risks relating to the financial reporting objectives as defined by SAO and cannot be changed. These risks are more detailed risks relating to organizations within Georgia, and need to be addressed to help ensure an adequate internal control system is in place relating to financial reporting.
- vi. **Tolerance** (SAO Controlled) – displays tolerance relating to the specific risk examples as defined by SAO and cannot be changed. As noted in the Statewide Risk Assessment guidance chapter, risk tolerance is the acceptable level of variation in performance compared to the achievement of objectives. (see [Statewide Risk Assessment Guidance Attribute 6.2](#))
- vii. **Inherent Risk** (SAO Controlled and User Entry) – select rating from list that corresponds to the inherent risk relating to the specific risk examples. Depending on the specific risk examples, certain Inherent Risk values are defined by SAO, but some require organizations to select their appropriate rating (note: there are different inherent risk rating options listed under each specific risk example). 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](#))
- viii. **Inherent Risk Justification** (User Entry) – enter inherent risk justification relating to the specific risk examples. Note this justification should support the inherent risk rating and provide justification **without consideration of current control activities in place.**

The screenshot shows a form with two main sections. The top section is titled 'Inherent Risk' and contains a dropdown menu with 'High' selected. Below it is a text box for 'Inherent Risk Justification' containing the text: 'The process has a high inherent risk as cash has a high susceptibility of fraud and/or theft.' Red boxes highlight the dropdown menu and the justification text box.

¹ “Financial reporting objectives” as used throughout this document also include compliance objectives relating to financial reporting.

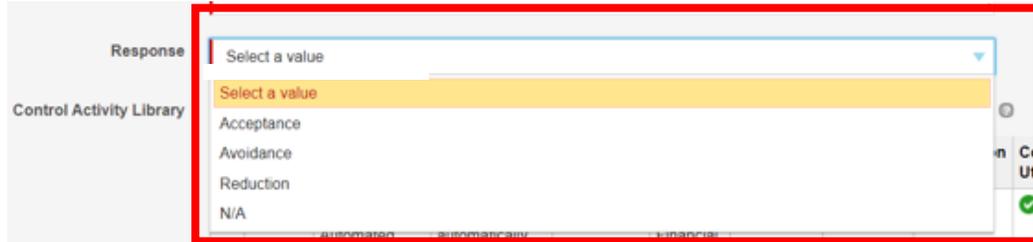
- ix. **Likelihood** (User Entry) – select rating from list (N/A, High, Medium, Low) that corresponds to the to the likelihood of occurrence (the level of possibility that the risk will occur), **without consideration of current control activities in place**. The likelihood of the risk identified would be in relation to the specific risk examples as it pertains to your organization. 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](#))
- x. **Likelihood Justification** (User Entry) – enter likelihood risk justification relating to the specific risk examples. Note this justification should support the likelihood risk rating and provide justification **without consideration of current control activities in place**.

The screenshot shows two form fields. The top field is labeled 'Likelihood' and contains a dropdown menu with the text 'Select a value'. Below the dropdown is a list of radio button options: 'N/A' (grey), 'Low' (green), 'Medium' (yellow), and 'High' (red). The bottom field is labeled 'Likelihood Justification' and is currently empty.

- xi. **Impact** (User Entry) – select rating from list (N/A, High, Medium, Low) 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. 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](#))
- xii. **Impact Justification** (User Entry) – enter impact risk justification relating to the specific risk examples. Note this justification should support the impact risk rating and provide justification **without consideration of current control activities in place**.

The screenshot shows two form fields. The top field is labeled 'Impact' and contains a dropdown menu with the text 'Select a value'. Below the dropdown is a list of radio button options: 'N/A' (grey), 'Low' (green), 'Medium' (yellow), and 'High' (red). The bottom field is labeled 'Impact Justification' and is currently empty.

- xiii. **Response (User Entry)** – 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](#))

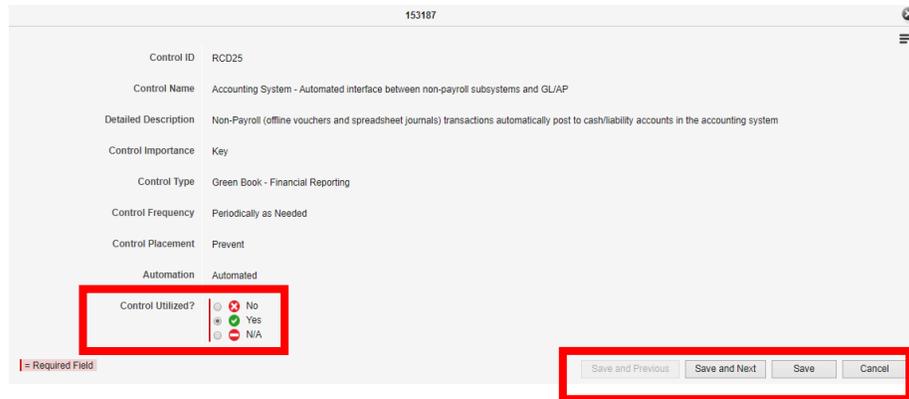


- xiv. **Control Activity Library (User Entry)** – select each control activity listed in the library, to answer if this control activity is **actually utilized** in your organization. (see [Statewide Risk Assessment Guidance Attribute 10.1, 10.2, 10.3, 10.4, 11.2, and 12.1](#))
 1. Only Control Activities associated with this specific risk examples will be listed. (note: there are different control activities listed under each specific risk example, because each specific risk example has distinct control activities that should be in place for an effective internal control system.)
 2. Currently there is also a link to My Historical Control Mappings report, which lists organization’s historical answers with mapping to the control library steps at .
 3. In order to update the “Control Utilized” column, you must select the respective Quick Edit pencil icon. This column must be updated to indicate if the organization has the respective control activity currently in place. (note: Control ID can only be edited via the Quick Edit pencil icon and must be done one at a time.)

4. **Do not** select the red x that may appear on the right column.

Control ID	Control Name	Detailed Description	Control Importance	Control Type	Control Frequency	Control Placement	Automation	Control Utilized?
RCD27	Accounting System - Automated interface between Concur and GL/AP	Travel transactions automatically post to cash/liability accounts in the accounting system (in Teamworks from Concur rightly)	Key	Green Book - Financial Reporting	Daily	Prevent	Automated	
RCD25	Accounting System - Automated interface between non-payroll subsystems and GL/AP	Non-Payroll (offline vouchers and spreadsheet/journals) transactions automatically post to cash/liability accounts in the accounting system	Key	Green Book - Financial Reporting	Periodically as Needed	Prevent	Automated	
RCD23	Accounting System - Automated interface between Payroll and GL/AP	Payroll transactions automatically post to cash/liability accounts in the accounting system (in Teamworks upon release of labor distribution from HCM)	Key	Green Book - Financial Reporting	Periodically as Needed	Prevent	Automated	
RCD29	Accounting System - Automated interface between revenue subsystems and GL/AP	Transactions automatically post to cash/receivable accounts (for example, in Teamworks from the AR module)	Key	Green Book - Financial Reporting	Daily	Prevent	Automated	
RCD13	Accounting System - Balanced journals (FSCM in control number)	Accounting system requires balanced entry for journals.	Key	Green Book - Financial Reporting	Daily	Prevent	Automated	
RCD17	Accounting System - Batch Processing	Routine batch processing is performed by accounting system that automatically edits and posts any entries not in valid and posted status and also produces an error report. Entries are posted to both the ledger and sub-ledger.	Key	Green Book - Financial Reporting	Daily	Prevent	Automated	

5. **(User Entry)** In the Quick Edit window, the details of the respective control activity will display along with an area to update whether or not the control is **actually utilized** in your organization. Select the rating (Yes, No, N/A²) for “Control Utilized?”, and then:
 - a. Select “Save” to return to the listing of control activities. OR
 - b. Select “Save and Next” to update the next control activity in the library. OR
 - c. Select “Cancel” to not save any updates made.



- i. **Control Activity Details (User Entry)** – update the control activity details relating to your organization for the specific risk example. Note these details should support the control activities identified as being utilized by the organization. (see [Statewide Risk Assessment Guidance Attribute 10.1, 10.2, 10.3, 10.4, 11.2, and 12.1](#))

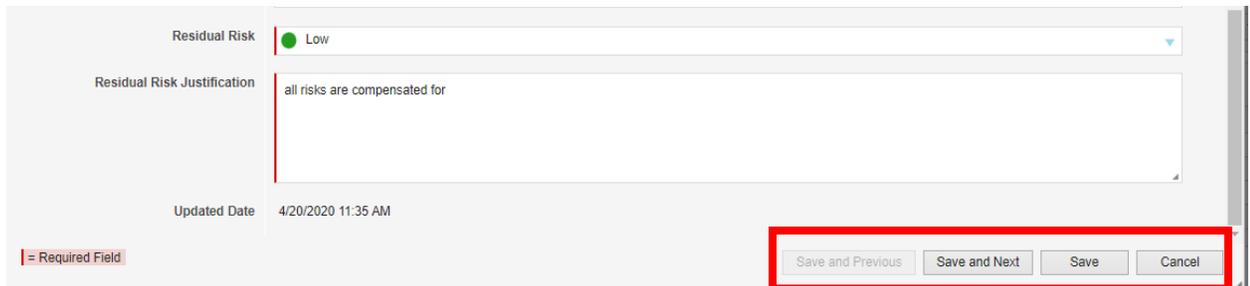


- xv. **Residual Risk (User Entry)** - Select rating from list (N/A, High, Medium, Low) that corresponds to the level of residual risk (the risk remaining after management's response). As noted in the Statewide Risk Assessment guidance chapter, this factor is considered when identifying the risks remaining 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](#))
- xvi. **Residual Risk Justification (User Entry)** – 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**.

² 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.



- f. (User Entry) Once the specific risk example risks and control activities have been reviewed and updated, click “Save” to save and close the question, or click “Save and Next” to move on to the next specific risk example in the Risk Assessment. Or click “Cancel” to not save any updates.



- g. Repeat all of the above steps for each assigned specific risk examples.

4. (User Entry) Required CFO verification of Risk Assessment and Control Activity Information

- a. Go to the **Dashboards** tab,
- b. Select **Risk Management** container
- c. Select **Agency Risk Assessment – CFO Certification** dashboard
 - i. This will open a view containing “Agency Risk Assessment - CFO Certification” report.
- d. The **CFO** will need to complete a one-question Certification after all specific risk examples have been reviewed and updated. (note: this Certification will be completed annually to certify that all Risk Assessment questions were completed to the best of your Agency/Organization’s ability and that the information provided is accurate to your knowledge.)
- e. Click the Quick Edit pencil icon to the left of “Agency ID”, and the Quick Edit window will open.



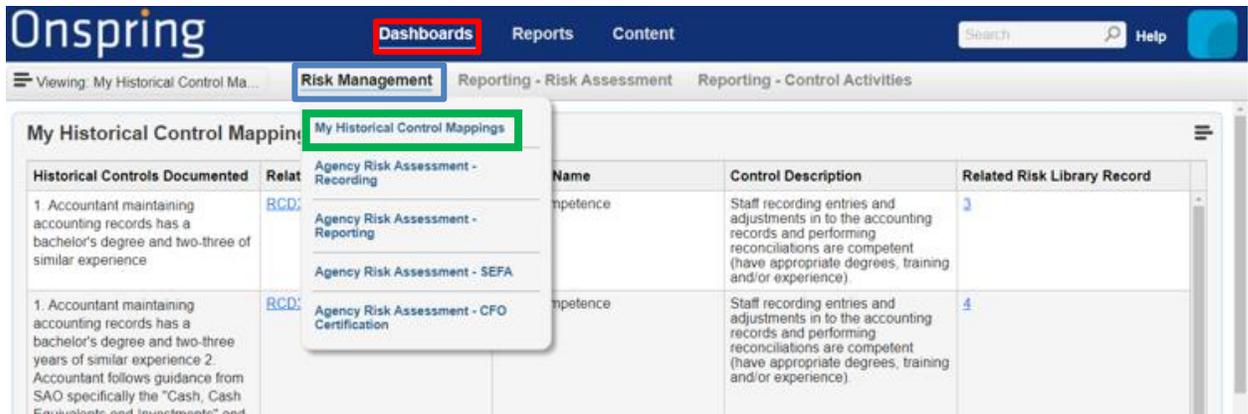
- f. In the Quick Edit window, validate that the “Assessing Organization/Agency” field is displaying the name of your Organization/Agency. If it is correct and you are ready to Certify the information, click the checkbox in the “Certification” field stating “I certify that this information is accurate”.



- g. Click Save and the record will close. The CFO validation is now complete.

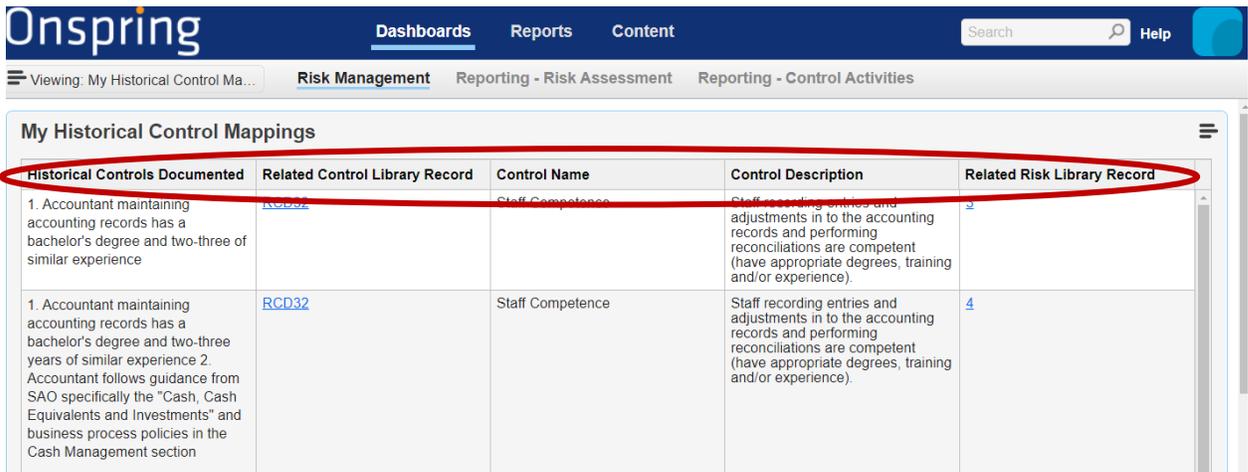
5. Viewing Historical and Mapping of Control Activity Information

- a. Go to the **Dashboards** tab,
- b. Select **Risk Management** container
- c. Select **My Historical Control Mappings** dashboard
 - i. This will open the “My Historical Control Mappings” report, which contains
 1. Details of control activities provided on the last RA/CA excel template
 2. SAO mapping to the control activity in the Onspring library
 3. Additional details on the control activity (such as name and description)
 4. Reference to the specific risk examples row



d. Sample view of “My Historical Control Mappings” report. Note: this report is provided only for historical reference and will not update as current year information in Onspring is updated.

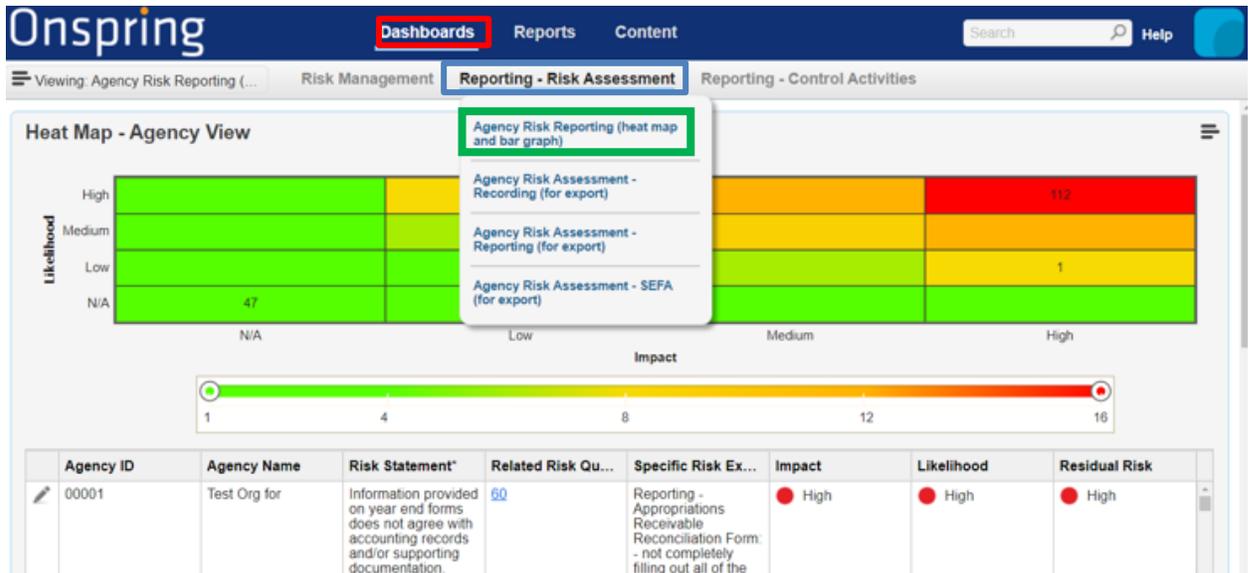
i. Click on the column title to sort the records in a different order.



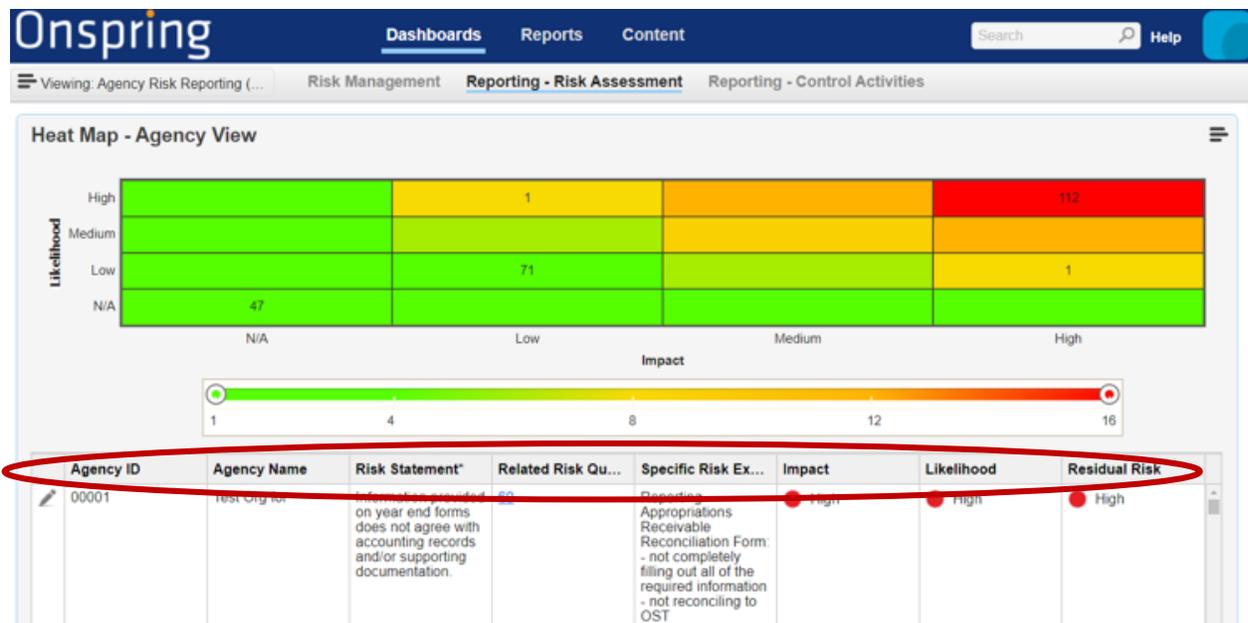
6. Viewing Reports of Risk Assessment Information

(Caution: answers provided in Step 3 above will change if answers in the reports are edited)

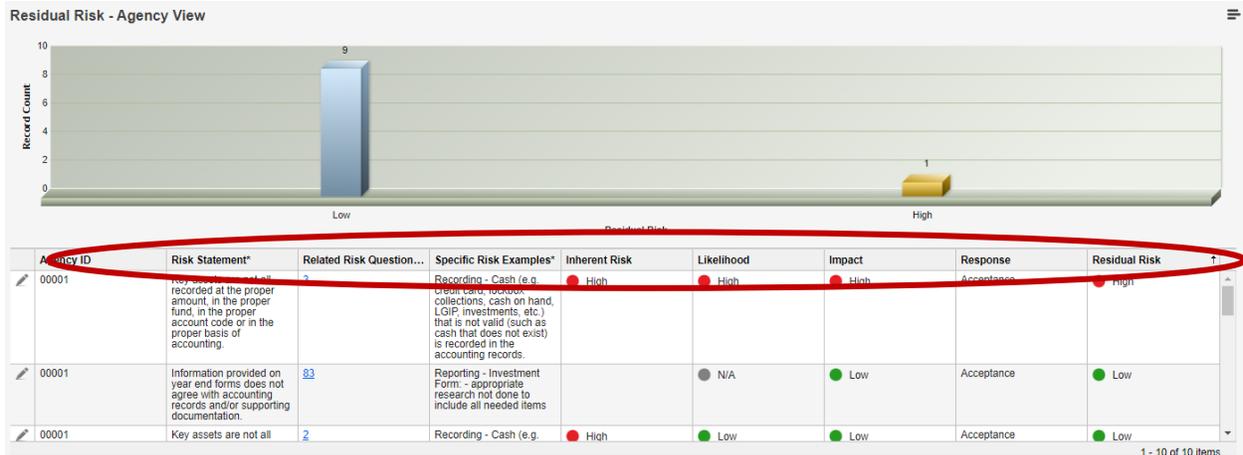
- a. Go to the **Dashboards** tab,
- b. Select **Reporting – Risk Assessment** container
- c. Select **Agency Risk Reporting (heat map and bar graph)** dashboard
 - i. This will open a view containing various reports.



- d. Heat Map – Agency View with supporting details
 - i. Click in the colored area of the heat map to “drill down” in to details of the report. Clicking on a box, will change the detailed records shown below the heat map to correspond to only that box selected.
 - ii. Click on the column title to sort the records in a different order.



- e. Residual Risk – Agency View with supporting details
 - i. Click on a bar within the graph to “drill down” in to details of the report. Clicking on a bar, will change the detailed records shown below the graph to correspond to only that box selected.
 - ii. Click on the column title to sort the records in a different order.



7. Report of Risk Assessment Answers

(Caution: answers provided in Step 3 above will change if answers in the reports are edited)

(Note: this report will be very hard to view on the screen, and is available mainly for exporting data)

- a. Go to the **Dashboards** tab,
- b. Select **Reporting – Risk Assessment** container
- c. Select one of the **For Export** dashboards
 - i. This will open a view containing one of the “Export Agency Risk Assessment” reports:
 1. Agency Risk Assessment – Recording (for export)
 2. Agency Risk Assessment – Reporting (for export)
 3. Agency Risk Assessment – SEFA (for export)
- d. “Export Agency Risk Assessment” reports contain:
 - i. Listing of risk ratings and justifications associated with each specific risk example. (note: each specific risk example correlates to a row previously contained on the excel RA/CA template)
 1. See steps 3(e)(i) through 3(e)(xiii), step 3(e)(xv) and step 3(e)(xvi) above for additional information.
 - ii. Click on the column title to sort the records in a different order.
 - iii. See step 2c(a) for export instructions.

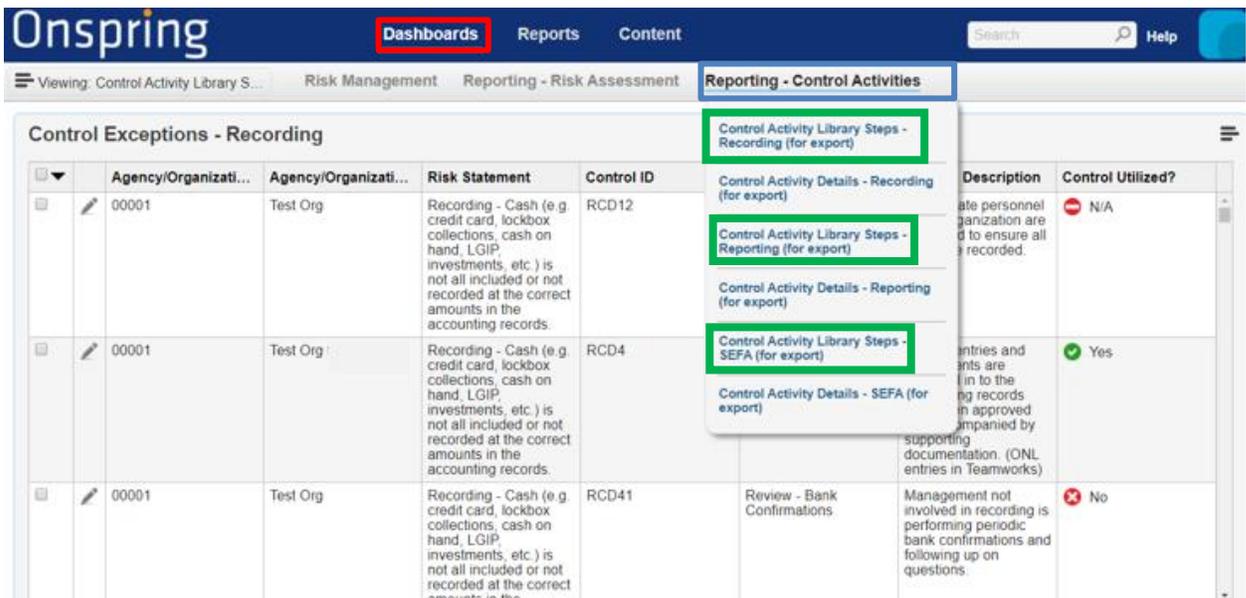


8. Reports of Control Activity Library Steps

(Caution: answers provided in Step 3 above will change if answers in the reports are edited)

(Note: this report is available mainly for exporting data)

- a. Go to the **Dashboards** tab,
- b. Select **Reporting – Control Activities** container
- c. Select one of the **Control Activity Library Steps** dashboard
 - i. This will open a view containing one of the “Control Library” reports:
 - 1. Control Activity Library Steps – Recording (for export)
 - 2. Control Activity Library Steps – Reporting (for export)
 - 3. Control Activity Library Steps – SEFA (for export)



- d. “Control Library” reports contain:
- i. Listing of control activity library steps associated with each specific risk example (note: each specific risk example correlates to a row previously contained on the excel RA/CA template)
 - ii. **Control Utilized?** – displays rating selected by organization, which identifies whether or not the control is actually utilized in your organization.
 1. See step 3(e)(xiv)(5) above for additional information.
 - iii. Click on the column title to sort the records in a different order.
 - iv. See step 2c(a) for export instructions.

Agency/Organizati...	Agency/Organizati...	Risk Statement	Control ID	Control Name	Detailed Description	Control Utilized?
00001	Test Org	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.	RCD12	Management/Program Staff Inquiry	Appropriate personnel at the organization are consulted to ensure all items are recorded.	No
00001	Test Org	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.	RCD4	Appropriate Documentation - Manual entries	Manual entries and adjustments are recorded in to the accounting records only when approved and accompanied by supporting documentation. (ONL entries in Teamworks)	Yes
00001	Test Org	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.	RCD41	Review - Bank Confirmations	Management not involved in recording is performing periodic bank confirmations and following up on questions.	No

9. Reports of Control Activity Details

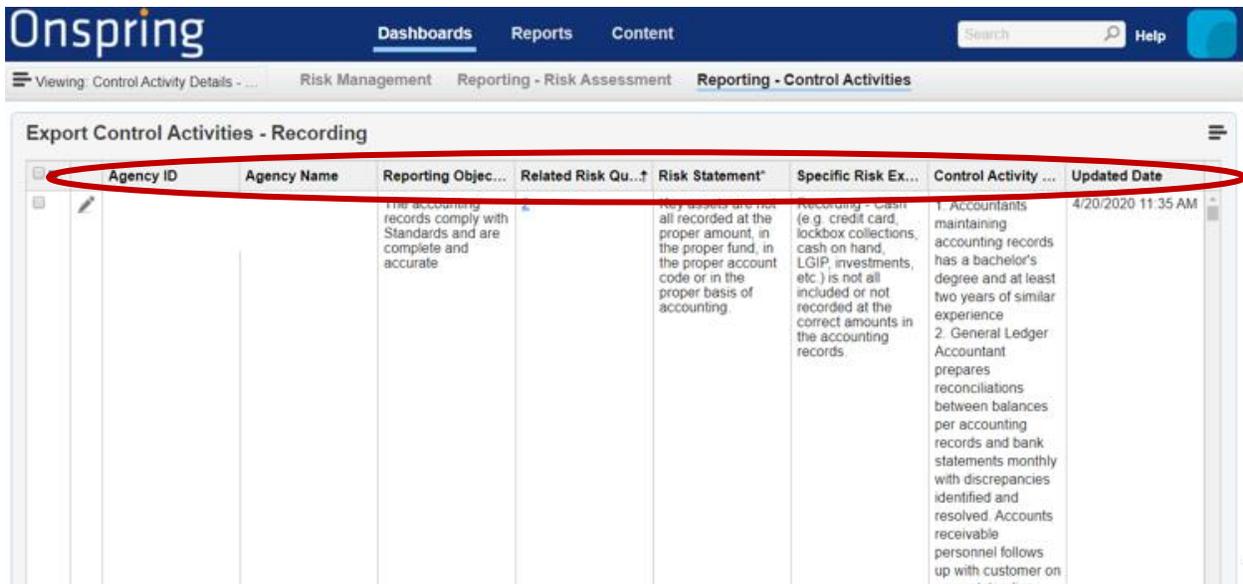
(Caution: answers provided in Step 3 above will change if answers in the reports are edited)

(Note: this report this report will be hard to view on the screen, and is available mainly for exporting data)

- a. Go to the **Dashboards** tab,
- b. Select **Reporting – Control Activities** container
- c. Select one of the **Control Activity Details** dashboard
 - i. This will open a view containing one of the “Control Detail” reports:
 1. Control Activity Details – Recording (for export)
 2. Control Activity Details – Reporting (for export)
 3. Control Activity Details – SEFA (for export)

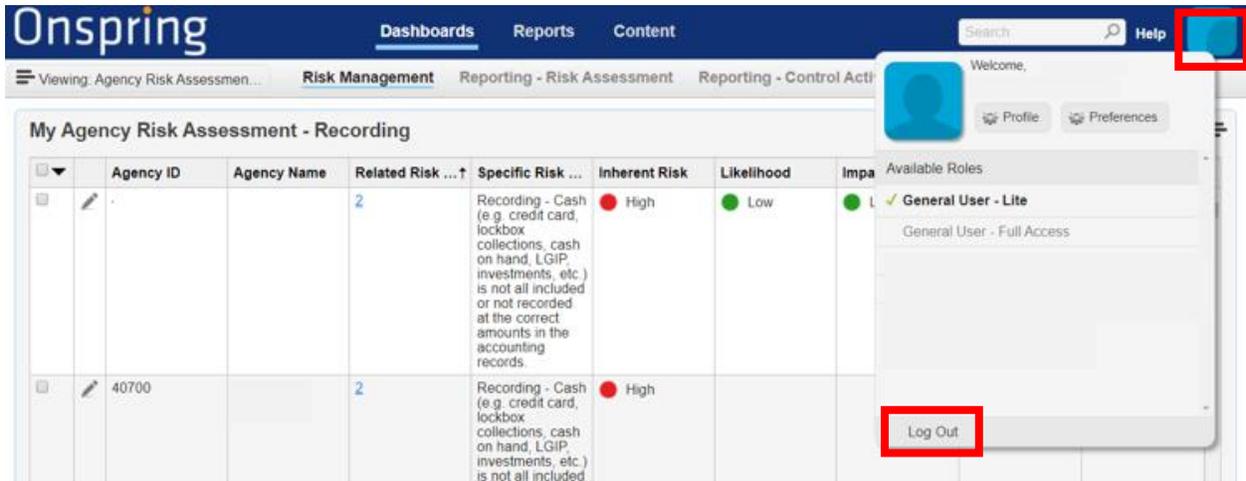


- d. “Control Detail” reports contain:
 - i. Listing of organization control activity details associated with each specific risk example (note: each specific risk example correlates to a row previously contained on the excel RA/CA template)
 - ii. Click on the column title to sort the records in a different order.
 - iii. See step 2c(a) for export instructions.



10. Logging out of Onspring

- a. Click on the blue box in the upper right corner.
- b. Select “Log Out” at the bottom of the menu that appears.



11. Technical Assistance and References

- a. Questions and technical assistance, contact: 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