



Workiva User Guide

Table of Contents

Introduction	3
1. Account Login.....	3
1.1. Account Login	3
1.2. Switch Workiva Workspace	4
1.3. Logging Out.....	5
2. Workiva: Navigating Menu	5
2.1. Home	5
2.2. Dashboard Setup	5
2.3. Dashboard Selection.....	6
2.4. Access to Assessments	6
2.5. Assessments Format.....	7
3. Accessing Submission Information – CFO	7
3.1. Dashboard	7
3.2. Access “Form” Format	7
3.3. Access “Report” Format	8
4. Contents of the “form” view – CFO	9
4.1. The Top Section (SAO controlled).....	9
4.2. Section 1 Additional Contributor(s) (SAO controlled)	9
4.3. Section 2: CFO Review, Input and Sign-off	10
4.4. Section 2b: CFO Report – Risks and Control Activities	11
4.5. Section 2c: CFO Responses	11
5. Exception Reports	12
5.1. Section 3: Exception Dashboard	12
5.2. Exception Reports.....	14
6. Certification and Submission - CFO.....	15
6.1. Prior to Submission.....	15

6.2.	Submission.....	15
6.3.	After Submission.....	16
7.	Accessing Submission Information - Contributor	16
7.1.	Open an Assessment	16
8.	Contents of the “Report” View	17
8.1.	“Report” View Navigation	17
8.2.	Completing Assessment in “Report” View	18
9.	Control Environment.....	21
9.1.	Control Environment Assessment Information	21
9.2.	Viewing and Updating	22
9.3.	CFO Certification.....	23
10.	Viewing and Updating Control Activity Information.....	23
10.1.	Control Activity Assessment Information.....	23
10.2.	Viewing and Updating	23
10.3.	CFO Certification.....	24
11.	Viewing and Updating Risk Assessment Information	24
11.1.	Risk Assessment Information	24
11.2.	Viewing and Updating	25
11.3.	CFO Certification.....	27
12.	Results Reports and Completed Submissions.....	28
12.1.	Results Charts and Reports.....	28
12.2.	Historical Records	28
13.	Common Issues and Best Practices.....	29
14.	Technical Assistance and References.....	30

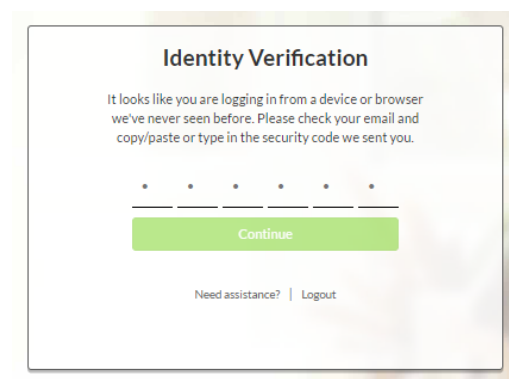
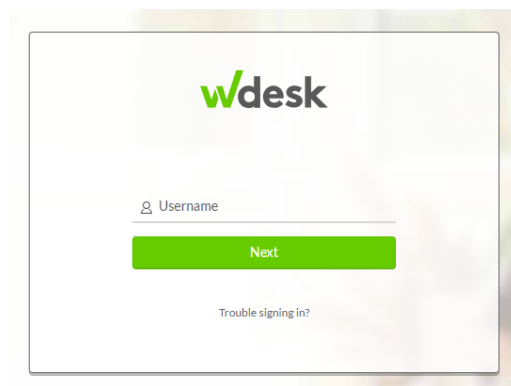
Introduction

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.

1. Account Login

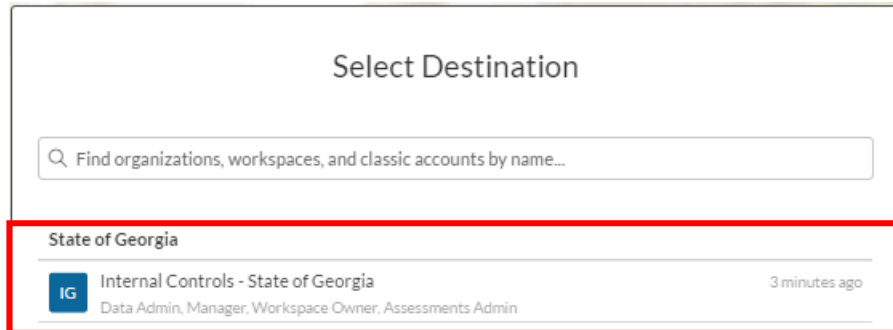
1.1. Account Login

- 1.1.1. Login to Workiva with your assigned Username and Password.
- 1.1.2. If there are problems or questions with account login, or for additional contributors¹, email the SAO compliance mailbox: compliance@sao.ga.gov.
- 1.1.3. 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.



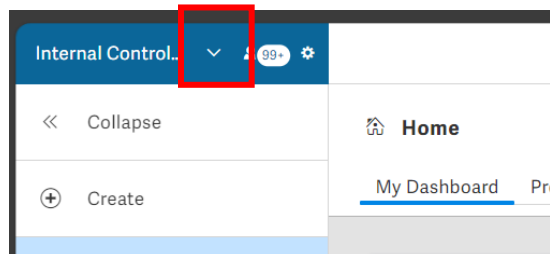
¹ For additional contributors, the CFO must email the full name and email address being requested to the SAO compliance mailbox: compliance@sao.ga.gov.

- 1.1.4. 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:

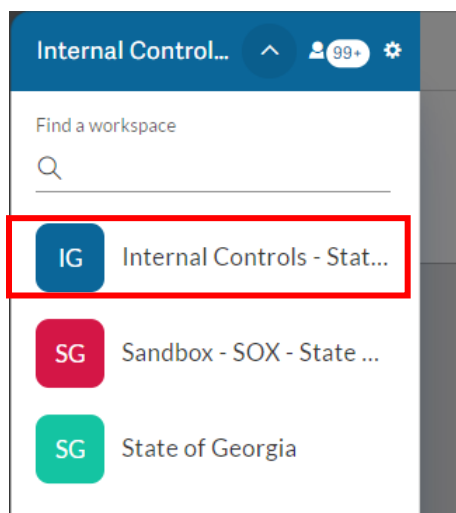


1.2. Switch Workiva Workspace

- 1.2.1. For users with access to multiple workspaces (e.g., Internal Controls, ACFR Reporting, etc.): to switch from one workspace to another, click on the arrow on the top left corner of your Workiva screen:

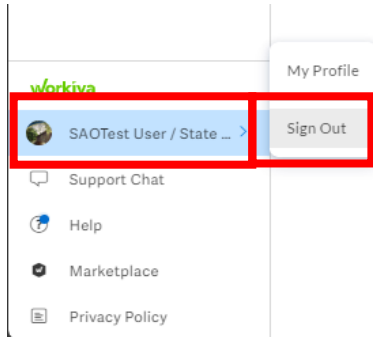


- 1.2.2. Once extended, select the Workspace:



1.3. Logging Out

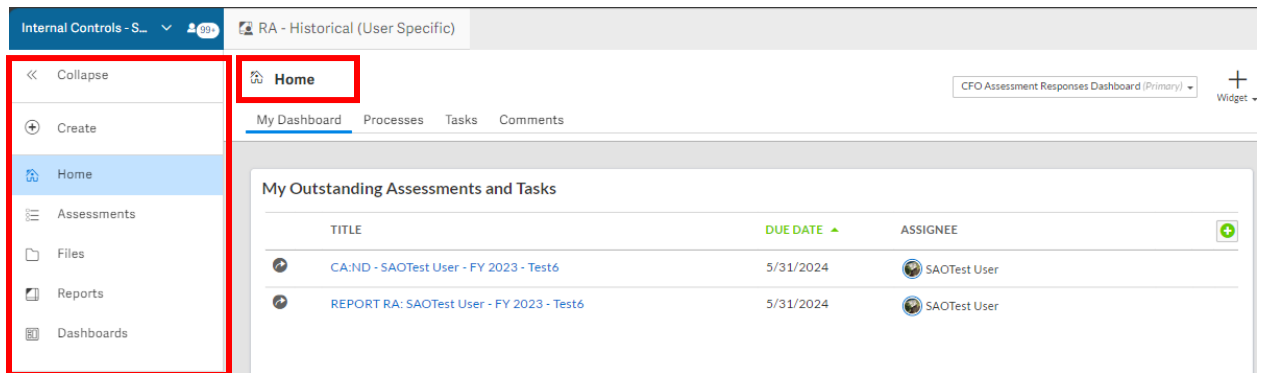
- 1.3.1. Click on your username in the left corner.
- 1.3.2. Select “Sign Out” at the bottom of the menu that appears.



2. Workiva: Navigating Menu

2.1. Home

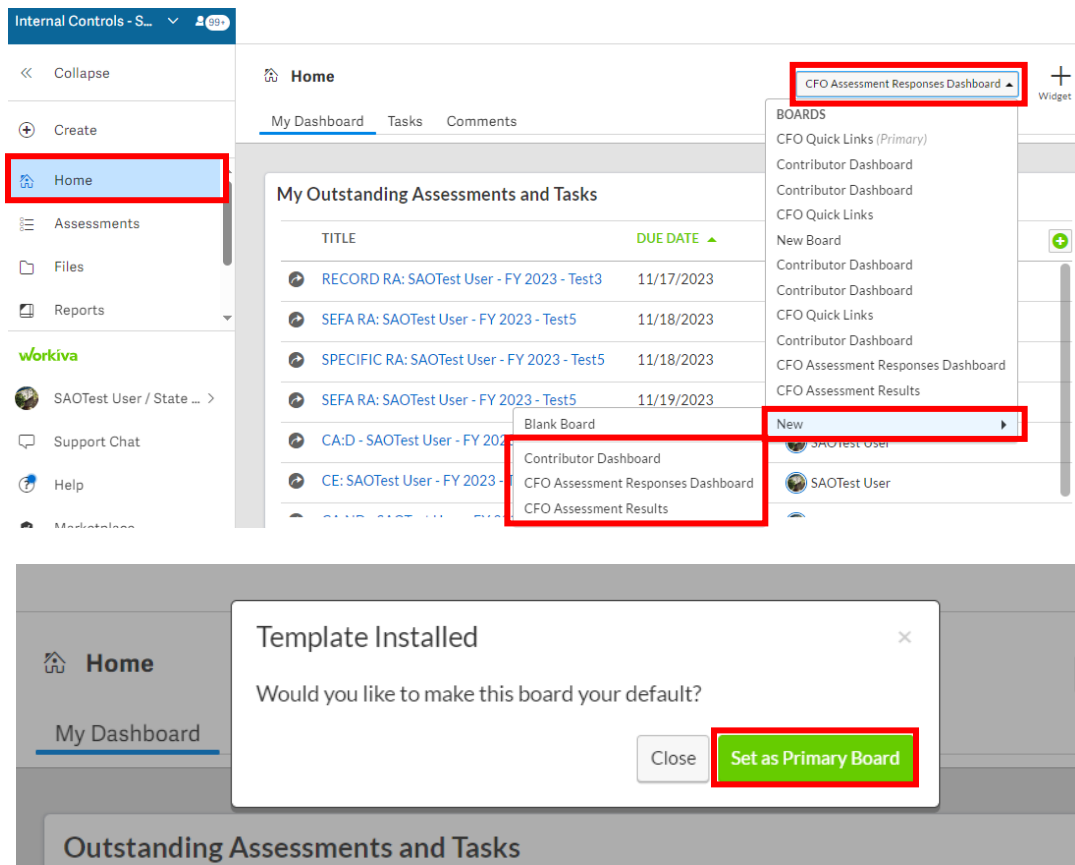
- 2.1.1. After you sign in, you'll land in **Home**—the central location for all your documents, files, and activities. You may see additional options in the left menu, depending on your access:



2.2. Dashboard Setup

- 2.2.1. The first time you log in, you will need to refresh and set the default dashboard. On the top right corner of your screen 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”:



2.3. Dashboard Selection

2.3.1. For CFOs there are two dashboards to be used:

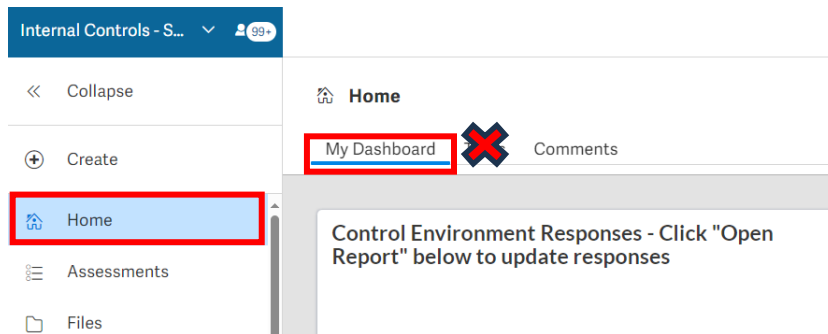
- 2.3.1.1. CFO Assessment Responses Dashboard – this is used to access internal control submissions not yet completed.
- 2.3.1.2. CFO Assessment Results – this contains views of graphs and charts relating to submitted internal control responses.

2.3.2. For Contributors there is one dashboard to be used:

- 2.3.2.1. Contributor Dashboard – this is used to access internal control submissions not yet completed.

2.4. Access to Assessments

- 2.4.1. From Home, go to tab My Dashboard. This is where you will see all assessments assigned to you in one place. Do not assign Tasks or use the Task tab.



2.5. Assessments Format

- 2.5.1. CFOs have access to and can respond via:
 - 2.5.1.1. “Form” format
 - 2.5.1.2. “Report” format
 - 2.5.1.3. Note: only CFOs have access to the “form” format as the certification and submit functionality are on the “form” and it is required that CFOs complete these functions.
- 2.5.2. Contributors have access to and can respond via:
 - 2.5.2.1. “Report” format only
 - 2.5.2.2. Please see the corresponding section for Accessing Submission Information – CFO or Accessing Submission Information – Contributor for more details on completing assessments FO

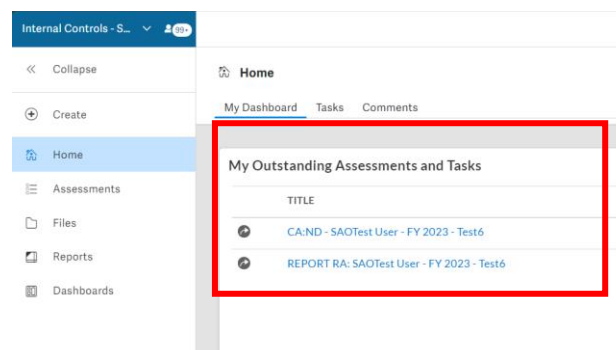
3. Accessing Submission Information – CFO

3.1. Dashboard

- 3.1.1. Verify the CFO Assessment Responses Dashboard is selected from the Home screen.

3.2. Access “Form” Format

- 3.2.1. To open an assessment in a “form” format, click on the assessment blue hyperlink:



3.2.2. It will open the assessment in a “form” format available to CFO only:

301

The financial reports are complete and accurate

Risk Statement

Amounts or account codes reported does not agree with the accounting records and/or supporting documentation

Read only

Specific Risk Examples

Reporting - For non-budget and non-TeamWorks organizations, completing the trial balance shell - all accounts are not reported or - are not reported at the proper dollar amount (does not agree with accounting records and/or supporting documentation)

Read only

Inherent - Approved responses for this risk

(High) The process is generally manual and involves the use of judgment.
(NA) Organization does not complete trial balance shell.

Read only

Likelihood - Approved responses for this risk

(High) Prior years (or anticipated current year) contained many or some transactions and process is manual which increases risk of improperly reported items in ACFR.
(Low) Prior years (or anticipated current year) had transactions, but process is automated. Minimal increase to risk of improperly reported items in ACFR.
(Medium) Prior years (or anticipated current year) had few transactions and process is manual which could increase risk of improperly reported items in ACFR.
(Medium) Prior years (or anticipated current year) had many or some transactions and process is partly manual which could increase risk of improperly reported items in ACFR.
(NA) Organization does not complete trial balance shell.

Read only

Impact - Approved responses for this risk

(High) Prior years (or anticipated current year) contained large dollar amounts, excluded or mis-reported accounts would be material to ACFR.
(Low) Prior years (or anticipated current year) contained no large dollar amounts, excluded or mis-reported accounts would not be material to ACFR.
(Medium) Prior years (or anticipated current year) contained some large dollar amounts, excluded or mis-reported accounts could be material to ACFR.
(NA) Organization does not complete trial balance shell.

Read only

Inherent Risk Rating

Likelihood Risk Rating

Impact Risk Rating

Inherent Justification - Provide and explanation to ... Show more

Likelihood Justification - Provide and explanation to ... Show more

Impact Justification - Provide and explanation to ... Show more

Risk Response

Residual Risk Rating

Residual Justification - Provide and explanation to support your residual rating.

3.3. Access “Report” Format

3.3.1. To open the “report” format, at the top of the “form”, within Section 2a, click anywhere within the report row (look for the row with the pencil symbol):

CFO responses for the current year can be completed directly in the form, via Section 2c below or can be completed using the Report in Section 2a.

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

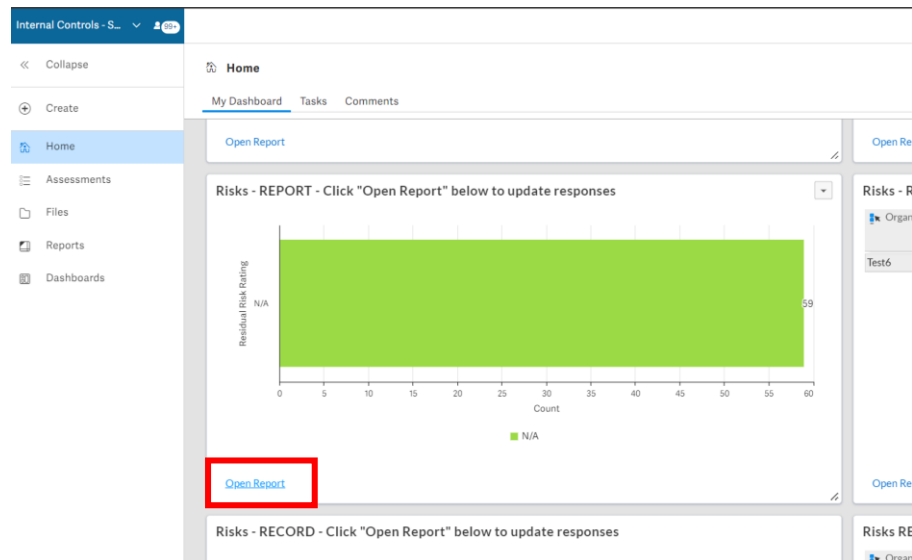
CY CFO Control Activities - Detailed

Read only

3.3.2. It will open the “report” version of the form. The “report” contains the same fields as the “form”, just a different layout (note: the “report” version will be quicker in loading in Workiva):

[illegible]

- 3.3.3. Alternatively, you can open the “report” format from the **Home – My Dashboard** tab [scroll down a little bit] by clicking on the blue “Open Report” hyperlink:



4. Contents of the “form” view – CFO

4.1. The Top Section (SAO controlled)

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

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

4.2. Section 1 Additional Contributor(s) (SAO controlled)

- 4.2.1. Section 1 Additional Contributor(s) (SAO Controlled) – contains the names of the individuals with access to the assessments (in addition to the CFO):

- 4.2.1.1. This is not a required field as the CFO can be the only one completing the assessment.
- 4.2.1.2. To add additional contributor(s), the CFO must send a request to SAO at 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 ▾ : Period: FY 2023 ▾
Read only Read only

Org ID: Test6 : Org Name: Test6
Read only 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. If there are not additional contributors, go to step 2.

Listed other contributors :
Read only

4.3. Section 2: CFO Review, Input and Sign-off

- 4.3.1. Section 2a: **CFO Report – Current Year Responses** – report showing current responses relating to the assessment:
- 4.3.1.1. Updates to current year responses can be made via this “report” format as well, as an alternative to the “form” format. Updates made in “report” format will be automatically updated via “form” format and vice versa.
- 4.3.1.2. 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 or can be completed using the Report in Section 2a.

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

CY CFO Control Activities - Detailed

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 - Controls - Detailed

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.

- 4.3.1.3. It will open the report for review and update.

4.4. Section 2b: CFO Report – Risks and Control Activities

- 4.4.1. Does not apply to Control Environment assessments.
- 4.4.2. Section 2b: **CFO Report – Risks and Control Activities** report shows correlation of risks and related control activities. This report is read-only and:
 - 4.4.2.1. Serves as a reference providing details such as risk and related control activities mitigating this risk, control activity and applicable risks, etc.
 - 4.4.2.2. Available only for the risk or control activity assessments; not available for Control Environment assessment.
 - 4.4.2.3. 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 or can be completed using the Report in Section 2a.

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

CY CFO Control Activities - Detailed

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

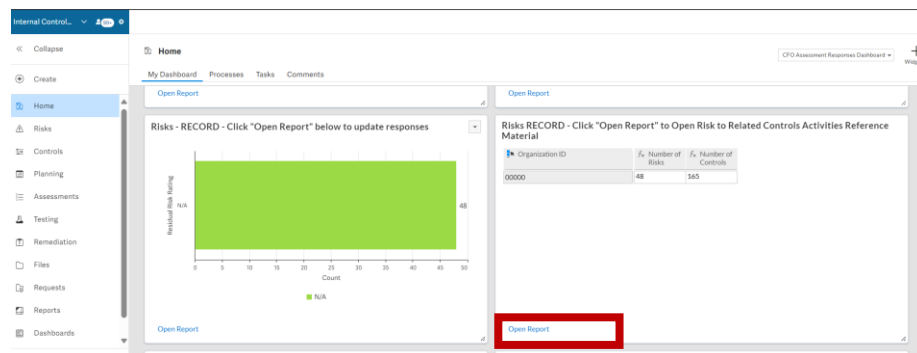
Risks and Related Control Activities - CFO - Controls - Detailed

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.

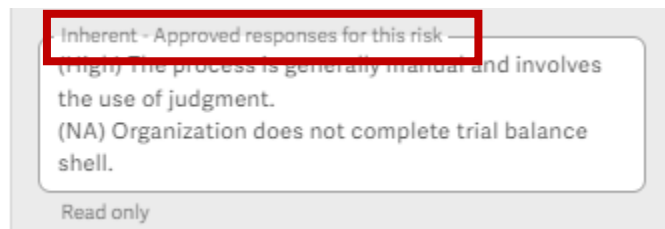
- 4.4.3. Also accessible from the **Home- My Dashboard** [scroll down a little bit] via blue “Open Report” hyperlink. Reference type of reports are on the right side of the dashboard:



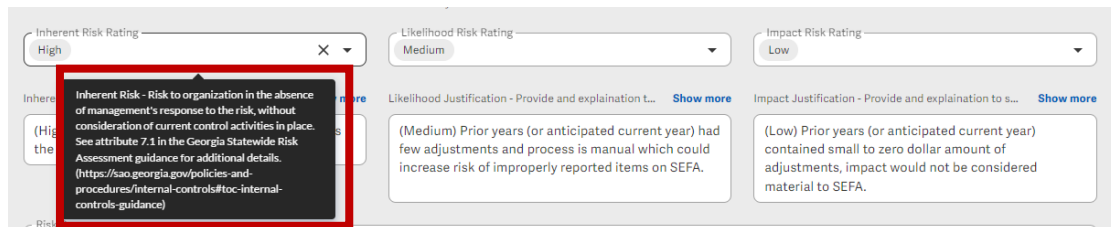
4.5. Section 2c: CFO Responses

- 4.5.1. For Control Environment, this is Section 2b (not 2c).

- 4.5.2. This is the section for CFOs to provide assessment responses [in a form format].
 - 4.5.2.1. Scroll down the form to review and update the responses as needed. Workiva will automatically save as changes are made.
 - 4.5.2.2. Please make sure your response is within approved options when providing response for:
 - 4.5.2.2.1. Inherent, Likelihood and Impact Risk ratings and justifications.
 - 4.5.2.2.2. “Control Activity utilized?” field.
 - 4.5.2.2.3. For approved responses, the field/column name will include verbiage “...Approved responses....”:



- 4.5.3. Response is required for all fields.
- 4.5.4. To see a pop-up guidance, place a cursor on the field:



- 4.5.5. Scroll down and complete all fields.
- 4.5.6. The same fields responses can be provided via “Report” view.

5. Exception Reports

5.1. Section 3: Exception Dashboard

- 5.1.1. As scroll down within section 2 [form] and provide all responses, the next section on the bottom is Section 3: **Exception Dashboard**.
- 5.1.2. Section 3: Exception Dashboard - those reports show where a provided response does not agree with the SAO approved responses and requires correction.
- 5.1.3. CFOs must review those reports and update responses prior to submission to ensure there are no exceptions.
- 5.1.4. To open an exception report, click on the blue hyperlink within section 3a:

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.

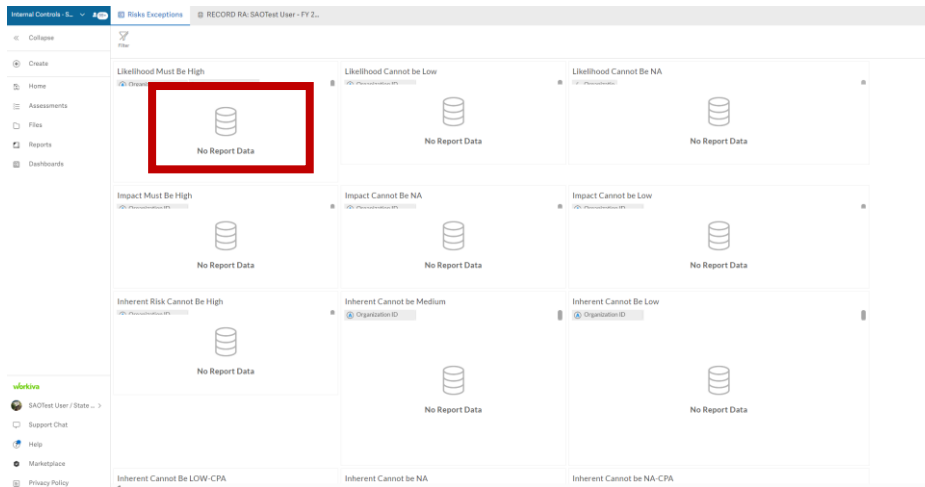
[Section 3a: Exception Dashboard](#)

Read only

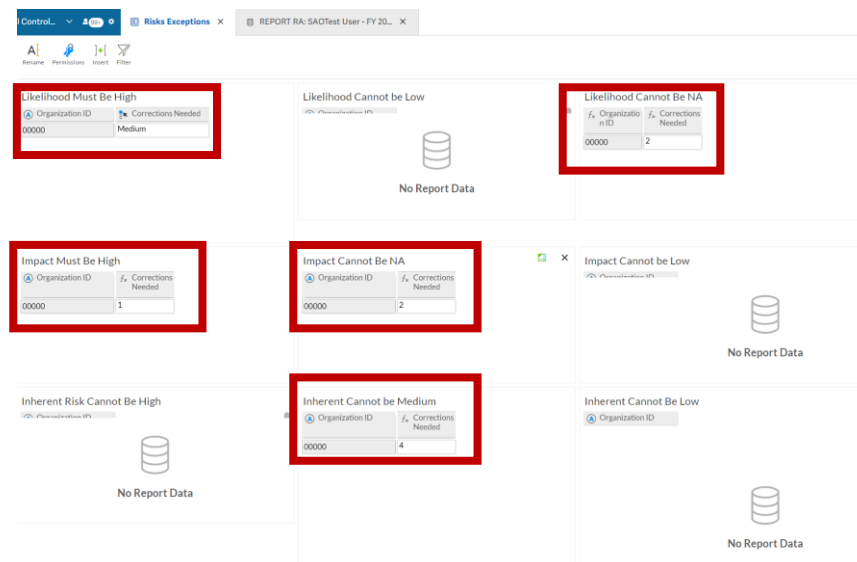
☐ I certify that I have reviewed the risk responses exception report dashboard and have verified that all risk responses agree to one of the approved responses.

5.1.5. Clicking on the link will open the exception reports dashboard:

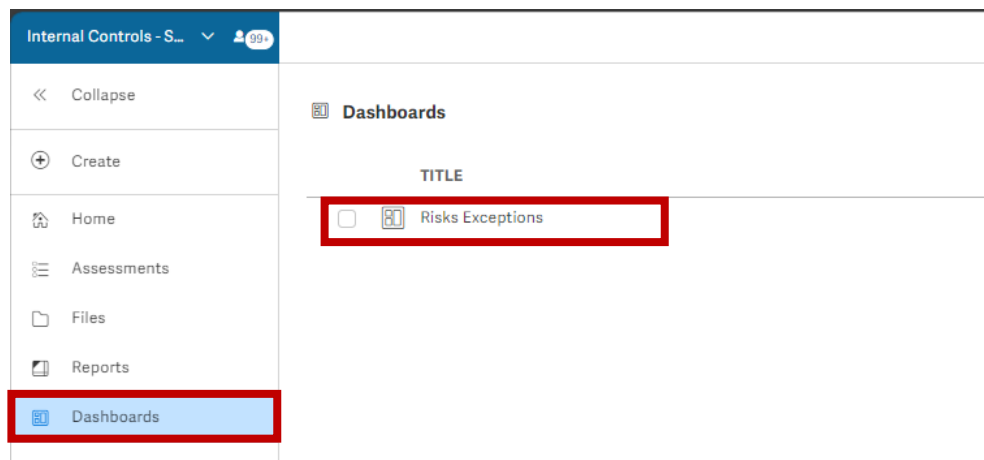
5.1.5.1. “No Report Data” indicates there are no exceptions, and therefore no updates are needed.



5.1.5.2. Here is an example of how the dashboard will look like when exceptions are present:

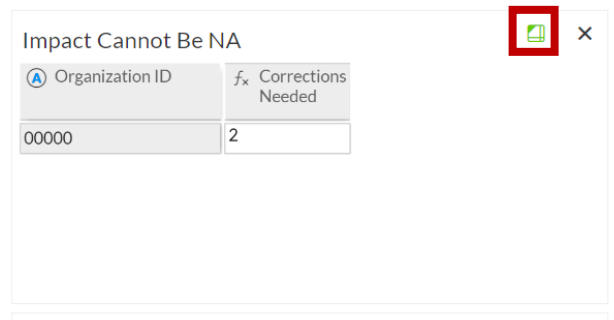


5.1.6. Risks Exceptions dashboard and reports can also be accessed from the **Dashboard** on the left menu panel:

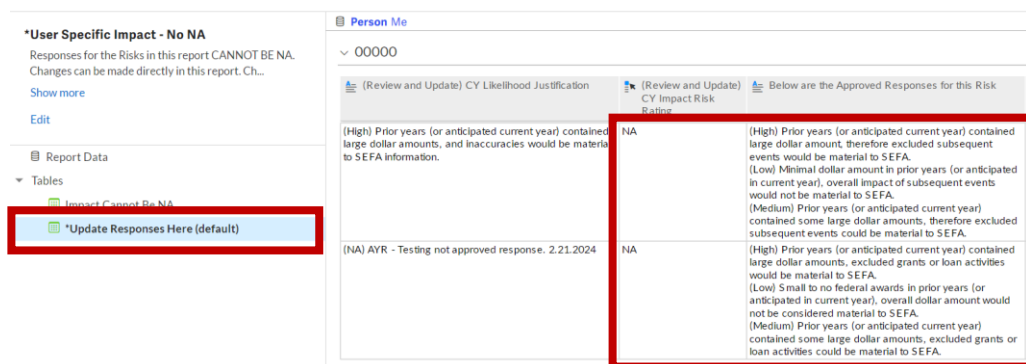


5.2. Exception Reports

5.2.1. To open an individual exception report, click on the “View in Reports” symbol:



5.2.2. It will open an individual report where you can review exceptions and update responses:



- 5.2.3. Responses can be updated within the same opened exception report.
- 5.2.4. Review all exception reports. Once all reports show status “No Report Data” (indicating all responses agree to an approved response), check certification box to certify that all exception reports were reviewed and corrected as needed:

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 Report Dashboard
[Section 3a: Exception Dashboard](#)

Read only

☐ I 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.

6. Certification and Submission - CFO

6.1. Prior to Submission

- 6.1.1. Prior to submission, CFOs must make sure:
 - 6.1.1.1. All fields are completed, no blanks.
 - 6.1.1.2. All exception reports are reviewed and corrected as needed.
 - 6.1.1.3. All information is accurate.

6.2. Submission

- 6.2.1. In the “Form” CFOs view Section 4: Certification and Submission. Once all reviewed and ready to submit, check the certification box and hit 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.

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

☐ certify that this information is accurate.

Submit ⓘ

- 6.2.2. Each assessment requires separate certification and separate submission. Assessments don’t have to be certified and submitted at the same time, can be done at different times.

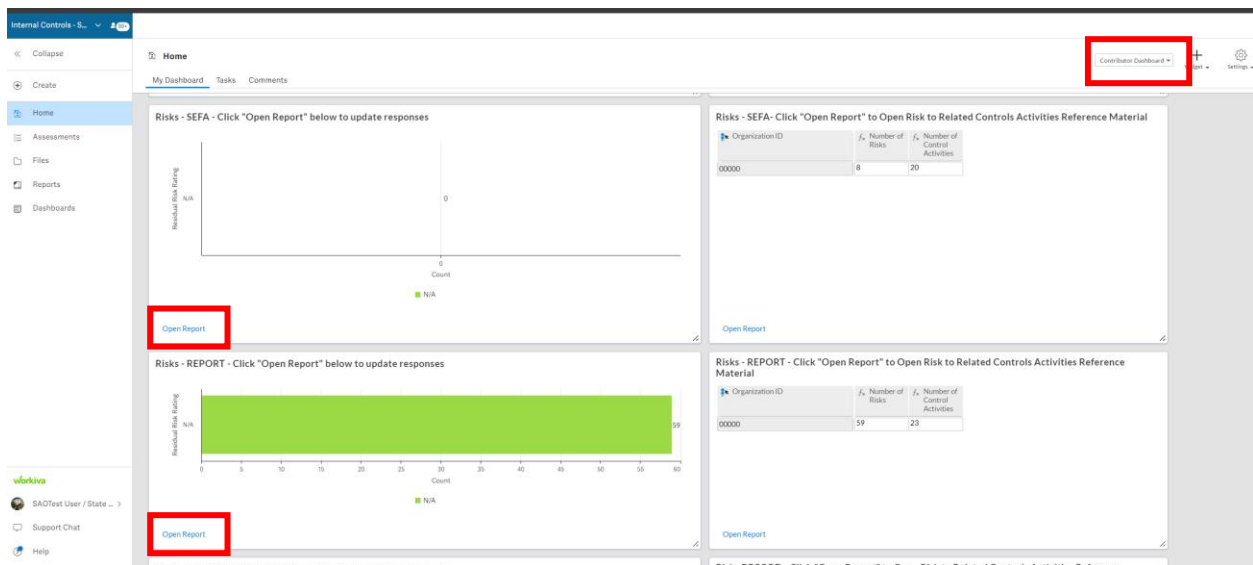
6.3. After Submission

- 6.3.1. Once submitted, an assessment is no longer accessible/visible from the Home - CFO Assessment Responses Dashboard, rather accessible from the Home - CFO Assessment Results Dashboard. Please see section 12 for more information on results reports.

7. Accessing Submission Information - Contributor

7.1. Open an Assessment

- 7.1.1. On the Contributor Dashboard, the Contributor will see the “report” view/format of an assessment.
- 7.1.2. To open an assessment, go to Home - My Dashboards:
- 7.1.2.1. Reports on the right side of the page are of the reference nature.
- 7.1.2.2. Assessment reports on the left side are the ones that require review and/or update for responses.
- 7.1.2.3. To open an assessment report, click on the “Open Report” blue hyperlink:



- 7.1.2.4. Then a report will open, which is where information is to be reviewed and edited as appropriate.
- 7.1.2.5. For more details on how to complete assessment in “report” view, please go to the next section V.

8. Contents of the “Report” View

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

8.1. “Report” View Navigation

8.1.1. All reports will open in a new tab. For a better view, you can minimize menu panels by clicking on collapse/expand icons:

The screenshot shows the Workiva interface with the 'Report' view. The left sidebar is collapsed, indicated by a red box around the 'Collapse' icon. The main content area displays a table with columns: CFO, CY Risk ID, CY Risk Description, CY Inherent Risk Rating, and CY Inherent Risk Text. The table contains two rows of data for 'Anna Read' with risk IDs 201 and 202.

CFO	CY Risk ID	CY Risk Description	CY Inherent Risk Rating	CY Inherent Risk Text
Anna Read	201	SEFA - Items are not reported based on GAAP, such as: - encumbrances are included or - expenditures are not reported on the modified accrual basis for general fund organizations and not reported on the full accrual basis for proprietary fund organizations	Low	Test3 201 inherent text
Anna Read	202	SEFA - All grant expenditures, pass-through activities and loan activities are not included.	NA	Test3 202 inherent text

8.1.2. Multi-agency CFOs and Contributors may see the same report for all agencies on one screen. You can select an agency to work on by clicking on minimize/expand icon:

The screenshot shows the Workiva interface with the 'Report' view. The left sidebar is expanded, and the 'Test3' tab is selected, indicated by a red box around the 'Test3' tab. The main content area displays the same table as in the previous screenshot.

CFO	CY Risk ID	CY Risk Description	CY Inherent Risk Rating	CY Inherent Risk Text
Anna Read	201	SEFA - Items are not reported based on GAAP, such as: - encumbrances are included or - expenditures are not reported on the modified accrual basis for general fund organizations and not reported on the full accrual basis for proprietary fund organizations	Low	Test3 201 inherent text
Anna Read	202	SEFA - All grant expenditures, pass-through activities and loan activities are not included.	NA	Test3 202 inherent text

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

The screenshot shows the Workiva interface with the 'SEFA RA: SAOTest User - FY 2023 ...' tab selected. The left sidebar shows navigation options like Home, Risks, Controls, Planning, Assessments, Testing, and Remediation. The main area displays a table titled 'CY vs. PY CFO Risk Assessment - SEFA' with columns for CFO, CY Risk ID, CY Risk Description, and CY Inherent Risk Rating. The table contains two rows of data for Anna Read.

CFO	CY Risk ID	CY Risk Description	(Review and Update) CY Inherent Risk Rating	(Review and Update) CY Inherent Justification
Anna Read	201	SEFA - Items are not reported based on GAAP, such as: - encumbrances are included or - expenditures are not reported on the modified accrual basis for general fund organizations and not reported on the full accrual basis for proprietary fund organizations	Low	Test3 201 inherent text
Anna Read	202	SEFA - All grant expenditures, pass-through activities and loan activities are not included.	NA	Test3 202 inherent text

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

The screenshot shows the Workiva interface with the 'CY vs. PY CFO Risk Assessment - SEFA' tab selected. The left sidebar shows navigation options like Home, Risks, Controls, Planning, Assessments, Testing, and Remediation. The main area displays a table titled 'CY vs. PY CFO Risk Assessment - SEFA' with columns for CFO, CY Risk ID, CY Risk Description, and CY Inherent Risk Rating. The table contains two rows of data for Anna Read.

CFO	CY Risk ID	CY Risk Description	(Review and Update) CY Inherent Risk Rating	(Review and Update) CY Inherent Justification
Anna Read	201	SEFA - Items are not reported based on GAAP, such as: - encumbrances are included or - expenditures are not reported on the modified accrual basis for general fund organizations and not reported on the full accrual basis for proprietary fund organizations	Low	Test3 201 inherent text
Anna Read	202	SEFA - All grant expenditures, pass-through activities and loan activities are not included.	NA	Test3 202 inherent text

8.2. Completing Assessment in “Report” View

8.2.1. Columns to be edited are identified by (Review and Update) in the beginning of the column name:

CFO	CY Risk ID	CY Risk Description	(Review and Update) CY Inherent Risk Rating	(Review and Update) 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 amounts in the accounting records.	High	Test4 101 inherent text

8.2.2. Other columns are read only and will have the pencil symbol crossed out.

CFO	CY Risk ID	CY Risk Description	(Review and Update) CY Inherent Risk Rating	(Review and Update) 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

Read Only

8.2.3. Please make sure your response is within approved options when providing response for:

- 8.2.3.1. Inherent, Likelihood and Impact Risk ratings and justifications.
- 8.2.3.2. “Control Activity utilized?” field.

8.2.4. For approved responses, the field/column name will include verbiage “...Approved responses...”:

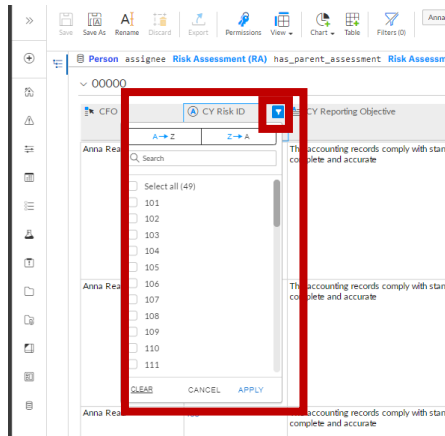
Inherent Approved Responses

(High) The process is generally manual and involves the use of judgment.
 (NA) Organization does not complete trial balance shell.

8.2.5. Some fields/columns have a select from drop-down menu while in the other columns you must type the answer in. Columns with drop-down menu:

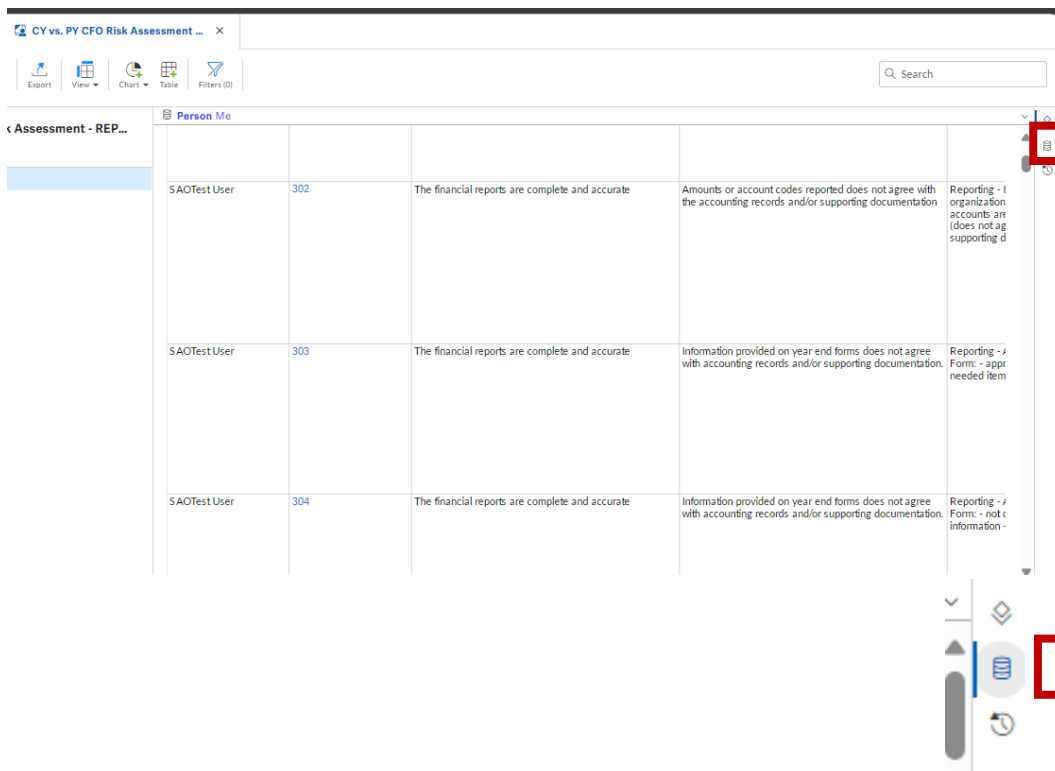
- 8.2.5.1. (Review and Update) CY Control Activity Utilized (CA Assessments)
- 8.2.5.2. (Review and Update) CY Inherent Risk Rating (RA Assessments)
- 8.2.5.3. (Review and Update) CY Likelihood Risk Rating (RA Assessments)
- 8.2.5.4. (Review and Update) CY Impact Risk Rating (RA Assessments)
- 8.2.5.5. (Review and Update) Risk Response (RA Assessments)
- 8.2.5.6. (Review and Update) CY Residual Risk Rating (RA Assessments)
- 8.2.5.7. (Review and Update) CY Does your organization meet this standard? (CE Assessment)

- 8.2.6. Utilize filter in the columns. The report does not have an option to freeze column or row so filtering can facilitate the issue. For example, use the filter to select Risk ID(s) to work on by clicking on the filter icon and making selection:



- 8.2.7. Feel free to utilize Data View as this is just another layout of the same report data and some users find it more convenient to work with (and maybe faster):

- 8.2.7.1. Put cursor within Risk ID row you are working on and on the right side of your screen locate and click on the **Data View** [small, tiny] icon:



8.2.8. It will open the Data View where you can enter your responses as well, just in a different layout [scroll up and down instead of across the row]:

8.2.9. Response is required for all columns. Do not leave it blank.

8.2.10. Sometimes it is more convenient to complete, review and/or edit assessments in excel format first before entering [copy and paste] information into Workiva. This is especially helpful for the larger agencies with multiple personnel working on the same assessment(s) and/or for CFO to review assessment responses. To export report in excel format, click on the Export icon:

9. Control Environment

9.1. Control Environment Assessment Information

9.1.1. 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. Note: No prior year responses will be populated if agency did not submit prior years' submission(s).

9.1.2. Contributors can view and update the control environment submissions only by the report (see section IV and V).

9.1.3. CFOs can view and update the control environment submissions by the form or the report (see sections 4 and 8).

9.2. Viewing and Updating

9.2.1. The following are more details relating to the fields to be updated:

9.2.1.1. **Control Environment Principle** ^(SAO Controlled) – displays control environment principle. (see [Statewide Control Environment Guidance](#))

9.2.1.2. **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

9.2.1.3. **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

9.2.1.4. **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](#))

9.2.1.5. **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](#))

Please describe how you meet this standard. —

Test 6-1.2 - Narrative

Please provide any references or support for your narrative. —

Test 6-1.2 - Reference

9.2.2. Repeat all the steps above for each control environment attribute.

9.3. CFO Certification

9.3.1. The CFO will need to complete a certification after all control environment attributes have been reviewed and updated. Please see section 6 for certification steps.

10. Viewing and Updating Control Activity Information

10.1. Control Activity Assessment Information

10.1.1. 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. Note: No prior year responses will be populated if agency did not submit prior years' submission(s).

10.1.2. Contributors can view and update the control activities submissions only by the report (see section 8).

10.1.3. CFOs can view and update the control activities submissions by the form or the report (see sections 4 and 8).

10.1.4. There are two submissions relating to control activities that must be completed:

10.1.4.1. Control Activities – Detailed

10.1.4.2. Control Activities – Non-Detailed

10.2. Viewing and Updating

10.2.1. The following are more details relating to the fields to be updated:

10.2.1.1. **Control Name** ^(SAO Controlled) – displays the control activity name.

10.2.1.2. **Control Name Detail** ^(SAO Controlled) – displays additional details relating to the control activity name.

10.2.1.3. **Control Name Description** ^(SAO Controlled) – displays a detailed description of the control activity.

10.2.1.4. **Control Activity Utilized** ^(User Entry) – review and select the rating for “Is this control activity utilized?” (based on approved responses), answering if the control activity is actually utilized in your organization.

10.2.1.5. **Control Activity Details** ^(User Entry) – review and update the control activity details relating to your organization for the specific control activity. Details may include the following: Who does it; What is done; When is it done; How often is it done; Who reviews it; Etc. Note: these details should support the control activities identified as being

utilized by the organization. If a control activity is NA² rationale is still required supporting why this control activity is not applicable. (see [Statewide Control Activities Guidance Attribute 10.1, 10.2, 10.3, 10.4, 11.2, and 12.1](#)) **Note: Responses provided during FY 2023 submission will be populated; however, no responses will be populated if these fields were left blank.**

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 ☐ No ☐ NA

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)

10.2.2. Repeat all the steps for each control activity.

10.3. CFO Certification

10.3.1. The **CFO** will need to complete a certification after all control activities within the same assessment have been reviewed and updated. See section III (e) for certification steps.

11. Viewing and Updating Risk Assessment Information

11.1. Risk Assessment Information

11.1.1. 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. Note: No prior year responses will be populated if agency did not submit prior years' submission(s).

11.1.2. Contributors can view and update the risk assessment submissions only by the report (see section 8).

11.1.3. CFOs can view and update the risk assessment submissions by the form or the report (see sections 4 and 8).

² NA 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.

11.1.4. There are three submissions³ relating to risk assessments that must be completed:

- 11.1.4.1. Record Risk Assessment (RA) – what is in Organization’s accounting records.
- 11.1.4.2. SEFA Risk Assessment (RA) – what is provided by the Organization to SAO for the Schedule of Expenditures of Federal Awards (SEFA).
- 11.1.4.3. Report Risk Assessment (RA) – what is provided by the Organization to SAO for the Annual Comprehensive Financial Report (ACFR).

11.2. Viewing and Updating

11.2.1. The following are more details relating to the fields to be updated:

- 11.2.1.1. **Risk ID** (SAO Controlled) – displays the risk number.
- 11.2.1.2. **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](#))
- 11.2.1.3. **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](#))
- 11.2.1.4. **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.
- 11.2.1.5. **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](#))
- 11.2.1.6. **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.**

³ Certain organizations will have a fourth submission relating to IT and Organization specific risks.

- 11.2.1.7. **Likelihood** (User Entry) – review and select rating from list that corresponds 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](#))
- 11.2.1.8. **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**.
- 11.2.1.9. **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](#))
- 11.2.1.10. **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 ... Show more</p> <p>Test1 101 inherent text</p>	<p>Likelihood Justification - Provide and explanation to ... Show more</p> <p>Test1 101 likelihood text</p>	<p>Impact Justification - Provide and explanation to s... Show more</p> <p>Test1 101 impact text</p>

- 11.2.1.11. **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](#))

Inherent Justification - Provide and explanation to ... [Show more](#)

Test1 101 inherent text

Risk Response

Acceptance |

Acceptance

Avoidance

NA

Reduction

- 11.2.1.12. **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](#))
- 11.2.1.13. **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**.

Residual Risk Rating — High

Residual Justification - Provide and explanation to support your residual rating. — Test1 101 residual text

11.2.2. Repeat all the steps above for each specific risk example.

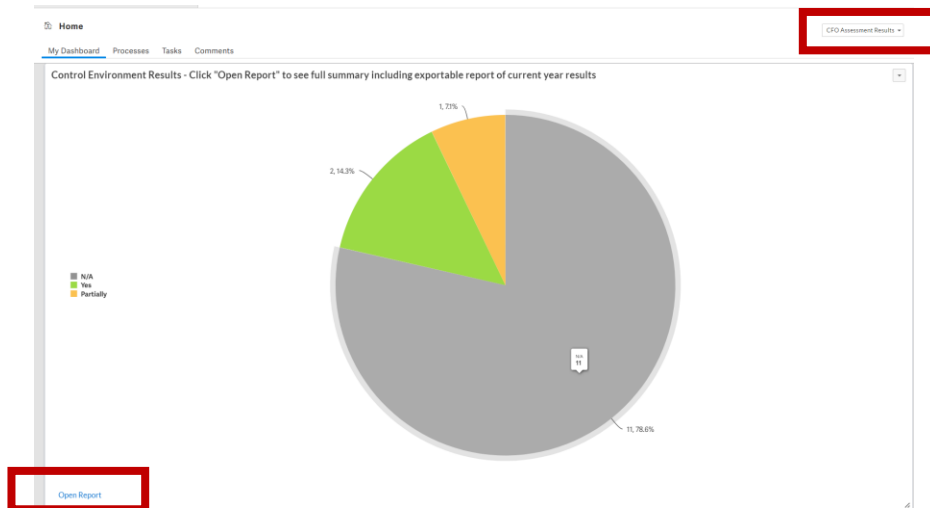
11.3. CFO Certification

- 11.3.1. The **CFO** will need to complete a certification after all specific risk examples have been reviewed and updated. See section 6 for certification steps.

12. Results Reports and Completed Submissions

12.1. Results Charts and Reports

12.1.1. CFOs can access results reports from the **Home - CFO Assessment Results** Dashboard by clicking on the “Open Report” blue hyperlink:



12.2. Historical Records

12.2.1. CFOs can access historical records, from the **Reports** menu. Then select the Historical Assessments folder and click on the respective link.

The screenshot shows the 'Internal Controls - S...' menu with the 'Reports' option highlighted by a red box. The 'Reports' section displays a list of folders and files. The 'Historical Assessments' folder is highlighted by a red box, and its contents are listed below it.

TITLE	DESCRIPTION
> Assessments 48	
✓ Historical Assessments 3	
CA - Historical (User Specific)	
CEA - Historical (User Specific)	
RA - Historical (User Specific)	

13. Common Issues and Best Practices

- 13.1. Workiva can be slow:
 - 13.1.1. We understand the frustration as we are experiencing the same and appreciate your patience. The Workiva team is working on the solution, and hopefully some updates made during the last year will help with speed.
 - 13.1.2. Please note, the responses previously provided will be prepopulated for the next submission round so no need to enter responses again, rather review and update. This will decrease time and effort.
- 13.2. Contributor does not see assessments tasks:
 - 13.2.1. To be able to access assessments, Contributor must be on the Contributor Dashboard. Be sure to select the Contributor Dashboard on the top right corner of your **Home** screen, as this resolves most of the access issues.
 - 13.2.2. For those with access to multiple Workiva workspaces, make sure you are logged in into Internal Controls – State of Georgia workspace, please see section 1.
 - 13.2.3. Once assessment(s) have been submitted they are no longer outstanding and therefore are not accessible from the **Home** screen.
 - 13.2.3.1. Note: only the CFO has access to the results report from the **CFO Assessment Results** Dashboard
- 13.3. CFO does not see assessments tasks:
 - 13.3.1. To be able to access the assessments, the CFO must be on the **CFO Assessment Responses** Dashboard. Be sure to select **CFO Assessment Responses** Dashboard in the top right corner of your Home.
 - 13.3.2. For those with access to multiple Workiva workspaces, make sure you are logged in into Internal Controls – State of Georgia workspace.
 - 13.3.3. Once assessment(s) have been submitted they are no longer outstanding and therefore are not accessible from the **Home** screen.
 - 13.3.3.1. The CFO can access submitted assessments from the **CFO Assessment Results** Dashboard.
- 13.4. The format of the report is inconvenient making it difficult to complete an assessment in “report” format:
 - 13.4.1. Minimize menu panels for better view, see section 8.
 - 13.4.2. Use column filters.
 - 13.4.3. Utilize **Data View** located on the right side of the screen, see section 8.1.
- 13.5. For a larger agency with multiple personnel responsible for a different area, cannot re-assign an assessment or portion of the assessment:
 - 13.5.1. Recommend utilizing an **Export** function to export reports in excel format to be completed by multiple individuals and then one individual can update Workiva.
- 13.6. Certification of completed assessments is needed for the auditors:

- 13.7. Assessment completed date serves as equivalent of certification, as the submission cannot be completed without certification box being checked. For additional documentation reach out to SAO at compliance@sao.ga.gov.

14. Technical Assistance and References

- 14.1. Questions and technical assistance, contact: compliance@sao.ga.gov
- 14.2. Reference materials: <https://sao.georgia.gov/policies-and-procedures/internal-controls>
- Internal Controls Guidance
 - Green Book
 - Presentations