Account Setup Instructions - SOX/Internal Controls

Integrated Risk

Update Your "Person" Record

- In order to associate your user ID with the database environment and the records within the database, a ***person record*** must be created. This will also drive what is populated on your landing page through our user-centric reports.
- Navigate to **Data** > **Person**. Find the person's name in the table above and double click to open that record.
    - Update the **Is User** field to your email, and change the full name to your name.

Create a Dummy User & Person Record

- In order to be logged in as a user other than yourself, you must create a dummy user. This will be helpful if you need to submit something for review and approve it or create and fulfill a PBC request to show what that would look like for a customer. To add a dummy user:
    - Select on the person icon in the Workspace you're currently in
    - Select "Add people to organization"
    - Fill in your user's First and Last name. For the email, enter in your email + dummy user name@workvia.com (ex: taylor.johns+jimmy.fallon@workiva.com). *This set-up will allow you to receive this dummy user's notifications via email.*

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Assign Yourself a Control Record

- Navigate via RCM or Data tab to your designated control's focus page
- Re-assign control stakeholder to yourself

Link Your Control to Process Documentation

- Open the ***narrative and flowchart documents*** and link your control ID and description.
    - In the ***narrative***, be sure to check your ***process section*** for any #ERROR links (brought over during import). Delete these and input the correct information (i.e. Control Owner(s) at the top of each section; delete the error and copy/paste your name for the control you own). Other areas to check:
        - Top of section (Update process name, process owner, 'My Controls' hyperlink)
        - End of section (Update table for your control ID, description, process and control owner).
    - Repeat these same steps for your flowchart.
    - *Note:* Creating a link is a copy and paste. Copy the field in the focus page that you wish to paste into the narrative or flowchart.

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Set Up Your Test Form

- Open ***Testing*** from the left-hand side. The only field with an applied filter should be **Program: SOX 2021**, clear and apply this filter if needed.
    - In the ***search bar***, type your control. If results are found, click on that record to open up your test form. If no records appear, select **Create - Test Form** from the top right and type in your control and select **Create Test Form.**
    - The left outlines the different test phases for your control. If you don't see any test phases, select the ***new phase icon*** and add the test phases. It is beneficial to have all of the test phases added so the outline reflects all the test phases for a year.
    - Now if you select ***overview*** from the left hand side, in the middle of the page you can scroll down to the ***test steps/attributes*** section. This is where you will define the specific test steps and attributes for your control.
    - Right click in the grey record and select ***insert test step.*** Right click to add your attributes, select ***insert attribute - testable*** for all attributes. You can add a non-testable attribute as your last item and label it as comments to show flexibility in the testing process.

See the example test steps/attributes on the next page and populate your test form for the applicable process associated to your control.

Note: Example files, controls, descriptions, risks, issues, are example demo language. Feel free to create your own supporting files, descriptions, controls, etc.

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Set up your test form with the example test procedures as noted in the tables below.

Expenditure Controls

Test Step	Test Description	Attribute	Attribute Name	Description
Verify Invoice and Purchase Order details	Verify the payment is properly supported with tie-outs for the disbursement date, address, and adequate memo detail in relation to all supporting documentation included in the sample evidence.	A	Date	Verify invoice date
		B	Vendor	Verify vendor name and address on invoices matches PO
		C	Quantity	Confirm quantity requested on PO matches quantity received on Invoice
		D	Amount	Confirm amount on PO matches Invoice
		E	Signature	Verify executive signature on PO
Verify receiving report	Verify the quantity of goods received matches the quantity of goods billed on invoice and requested on P.O.	F	Quantity Received	Verify quantity of goods on receiving report matches invoice and PO
		Comments	*Non-testable attribute*	

Revenue Controls

Test Step	Test Description	Attribute	Attribute Name	Description
Verify price change and approval	Verify the price change is appropriately proposed by the relevant Product Line Analyst and approved by the Sr. Vice President. for the requisite business unit.	A	Price Change Proposal	Verify price change was proposed by the relevant product line analyst
		B	SVP Approval	Verify price change was approved by the SVP of the business unit
		C	Approval Date	Verify price change was approved prior to it being entered into SAP
		D	Secondary Approval	If applicable, verify any price increase or decrease greater than $1.00 is also approved by the Corporate Controller.
Verify proposed price change agrees to SAP	Verify the proposed/approved price change agrees to what was entered into SAP.	E	SAP Reconciliation	Verify the proposed/approved price change agrees to what was entered into SAP by the relevant product line analyst.

Financial Reporting Controls

Test Step	Test Description	Attribute	Attribute Name	Description
Verify A/R performance and approval	Verify the account reconciliation is performed by the Sr. Accountant - Financial Reporting and approved by the Corporate Controller.	A	A/R Performance	Verify the account reconciliation was performed by the Sr. Account - Financial Reporting
		B	A/R Review	Verify the account reconciliation was reviewed by the Corporate Controller
		C	Timeliness of Review	Verify the account was reviewed within 10 business days of the quarter (QE) it was reconciled in
Verify the reconciled amount agrees to SAP	Verify the approved reconciliation amount agrees to what was entered into SAP.	D	Accuracy	Verify the amount reconciled agrees to what is reflected in SAP

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Miscellaneous Set-Up:

- Leave some comments in different areas of Wdesk (in the narrative, flowchart, in testing, on control focus page, on requests, etc.).
- Review any user-centric reports and dashboards to validate they are populated with your activity and add any relevant records if they are not populated.
  - Add yourself as a tester for control tests
  - Add yourself as a reviewer for control tests
  - Log time for different control tests
- Create and fulfill a population PBC request to select your samples based on the type of control you have been assigned *(Population file and sample files are available in the* ***course resources – downloadable content section*** *of this course)*
- Ensure your landing pages appropriately populate and reflect what you'd like to demonstrate.
- Create a certification process to leverage during your demonstration. Example templates can be found on the Workiva Marketplace.
  - Assign yourself, along with a dummy user, to the certification and respond.
- Walk through the demo flow and make any updates needed, or if you see any missing/incorrect information that will impact your demonstration.

Note: You may see existing PBC tasks, or testing records associated with your control. Please delete these records prior to re-creating your own.