



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#135067

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DATE: 3/23/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE REVIEW OF FISCAL YEAR 2021 ACCOUNTS PAYABLE MANAGER'S VENDOR MASTER DATA CHANGES**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Review of FY 2021 Accounts Payable Manager's Vendor Master Data Changes.

BACKGROUND:

For a limited time annually, the Auditor's Office Accounts Payable (AP) Manager is granted access to create and edit SAP vendor master data for 1099 issuance. We conducted selected procedures to ensure access to County assets was appropriate and adequately secured. These procedures included verification of vendor master data changes by the AP Manager were appropriate and deactivation of system access occurred as required.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
100 E. WEATHERFORD
FORT WORTH, TEXAS 76196-0103
817/884-1205
Fax 817/884-1104

S. RENEE TIDWELL, CPA
COUNTY AUDITOR
rtidwell@tarrantcounty.com

VINCE CRUZ JR.
FIRST ASSISTANT COUNTY AUDITOR
vcruz@tarrantcounty.com

March 11, 2021

The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report Review of FY2021 Accounts Payable Manager's Vendor Master Data Changes

SUMMARY

For a limited time annually, the Auditor's Office Accounts Payable (AP) Manager is granted access to create and edit SAP vendor master data for 1099 issuance. We conducted selected procedures to ensure access to County assets was appropriate and adequately secured. These procedures included verification of vendor master data changes by the AP Manager were appropriate and deactivation of system access occurred as required. *Exhibit A* further describes the scope of our work.

During our review, we found one AP staff member had the ability to create and edit vendor master data. We were unable to determine the reason for the access. The staff member did not make any changes to vendor master data and the role has been removed from the position.

Based on the results of our testing, changes made by the AP Manager appear reasonable and system access to vendor master data ended appropriately. Since our review was limited in nature, we do not opine on the County's financial statements and internal control structure.

Sincerely,

S. Renee Tidwell, CPA
County Auditor

Audit Team: Kim Buchanan, First Assistant Auditor
Julie Hillhouse, Audit Manager - Information Systems
Kara Hoekstra, Senior Internal Auditor

Scope and Methodology
Accounts Payable Manager's Vendor Master Data Changes
Two Month Period Ending February 1, 2021

- 1) Determine the beginning and ending dates for the Accounts Payable Manager's access to create and edit vendor master data.
- 2) Verify delimiting the role in SAP after the annual processing of 1099s.
- 3) Review audit log and verify changes made by the Accounts Payable Manager pertain to the issuance of 1099s.
- 4) Identify and review all created and deleted entries for appropriate activity.
- 5) Review the Accounts Payable Manager's vendor information in SAP to ensure no changes were made.
- 6) Compare total number of changes made to totals from previous years for reasonableness.
- 7) Review overall access to role and determine if conflicts in duties exist and requesting removal of access as needed.