

**ISRS Security Team
AR Subgroup Notes on Incompatibilities
Short Form**

Background:

An ISRS Security Team was formed to establish guidance for institutions to use when reviewing individual user access on ISRS, SEMA4 and MAPS. A subgroup was formed to review security over the Accounts Receivable Module/Process. The subgroup began meeting in February 2003 to discuss the screens in the accounts receivable module as well as other screens that affect the accounts receivable process. The purpose of this review was to provide a document that the business manager can use as guidance when assigning rights or to review for incompatible functions at an institution. The group has identified mitigating controls that can be used to reduce the chances of irregularities from occurring when it is not possible to separate out functions. Security was reviewed as of March 2005.

| Security Group | Conflicting Security Groups | Mitigating Controls |
|-----------------------|--|--|
| AR_01 AR Dept Head | <p>This group should have very limited access.</p> <p>Incompatible with bank statement reconciliations.</p> <p>Incompatible with AR_11 (deferments).</p> <p>Incompatible with AR_12 (refunds).</p> | |
| AR_02 Query | | |
| AR_03 Cashier | <p>Incompatible with AR_04 (receivables) AND AR_07 (receivable corrections).</p> <p>Incompatible with AR_06 (receipt corrections) AND AR_07 (receivable corrections)</p> <p>Incompatible with AR_09 (AR waiver/corrections)</p> <p>Incompatible with AR_11 (deferments)</p> <p>Incompatible with AR_15 (short term loans)</p> <p>Incompatible with AR_17 (customized training)</p> | See associated incompatible groups for additional information. |

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| | <p>Incompatible with AR_18 (employee waivers)</p> <p>Incompatible with AR_23 (course fee tables)</p> <p>Incompatible with AR_24 (collections)</p> <p>Incompatible with AR_25 (write-offs)</p> <p>Incompatible with FA_14 (fin aid awards maintenance) AND AR_12 (refunds) AND AR_16 (3rd party)</p> <p>Incompatible with AR_04 (Receivables) AND AR_16 (3rd party)</p> <p>Incompatible with AC_06 (payment vouchers/corrections) AND AR_16 (3rd party)</p> <p>AC_06 (payment vouchers/corrections) Incompatible with RG_05 (registration)</p> | |
| AR_04 Receivables | <p>Incompatible with AR_03/AR_10 (cashiering) AND AR_07 (receivable corrections/adjusts).</p> <p>Due to AR1000UG - Incompatible with AR_03/AR10 (cashiering) AND AR_16 (3rd Party)</p> <p>Incompatible with AR_11 (deferments).</p> | |
| AR_05 Rcvb/Inv | | |
| AR_06 Receipt Corrections | <p>Incompatible with AR_03/AR_10 (cashiering) AND AR_07 (receivable corrections/adjusts).</p> <p>Incompatible with bank statement reconciliation.</p> <p>Incompatible with Address_Med or</p> | <p>Mitigating control to review corrected transactions. User may run an AC0530CP or AC0531CP report limiting to XP transactions.</p> |

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| | Address_High Incompatible with Person_Med or Person_High | |
| AR_07 Receivable Corrections /Adjusts | Incompatible with AR_03/AR_10 (cashiering) AND AR_04 (receivables). Incompatible with AR_03/AR_10 (cashiering AND AR_06 (receipt corrections). Incompatible with AR_12 (refunds). Incompatible with bank statement reconciliation. | Mitigating control: Review of receipt adjustments. A query can be run on the AR0120UG screen for adjustments made. Select sample of transactions and review supporting documentation for adjustments to ensure they are proper. |
| AR_08 Billing Residency | | Mitigating control: Run a report of specific residency codes and compare documentation to ensure that changes were proper. Standard ISRS report not available to run for residency codes. However, the following could be performed: <ul style="list-style-type: none"> ■ Users with access to AR_08 can run a query in the AR0231UG screen to get a list of students with specific residency codes for specific terms. ■ Run an ad-hoc replicated query (standard query not available in query library). |
| AR_09 A/R Cust Waiver & Corrections | Incompatible with AR_03/AR_10 (cashiering). Incompatible with AR_12 (refunds). Conflict of those who control receivables. | Mitigating control would be an independent review of waivers to determine that they are valid / appropriate. Waiver report (AR0020 Student Waivers) available on query library. BRIO query available with USERID of who processed |

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| | | waiver. |
| AR_10 Head Cashier | Same issues as noted for AR_03 (cashiering) | |
| AR_11 Deferments | <p>Incompatible with AR_01 (AR Head).</p> <p>Incompatible with AR_03/AR_10 (cashiering).</p> <p>Incompatible with AR_04 (receivables).</p> <p>Incompatible with bank statement reconciliation.</p> <p>Could enable kiting.</p> | Mitigating control is to review a report of deferments and compare to back-up documentation. College could require students to sign promissory notes that student acknowledges deferment and balance owed. Compare promissory notes to deferment report. |
| AR_12 Refunds | <p>Incompatible with AR_01 (AR dept head) because they have the ability to change the fees.</p> <p>Incompatible with AR_07 (receivable corrections/adjusts).</p> <p>Incompatible with AR_09 (waivers).</p> <p>Incompatible with AR_17 (customized training).</p> <p>Incompatible with AR_18 (employee waivers).</p> <p>Incompatible with AR_03/AR_10 (cashiering) AND AR_16 (3rd party) AND FA_14 (fin aid award)</p> <p>AR_12 should not have access to address (ADDRESS OR PERSON med or high security groups) or have physical access to printing checks or direct deposit.</p> | Mitigating control is review of waiver report to supporting documentation. Waiver report available in replicated library. BRIO query now available to show USER ID. |

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| | Incompatible with AC_01 (chart of accounts). | |
| AR_13 Withdrawals | Incompatible with RG_05 (registration) | |
| AR_14 Funds Applied | | |
| AR_15 Short Term Loans | Incompatible with AR_03/AR_10 (cashiering). Limited access. | |
| AR_16 3 rd Party | Incompatible with AR_03/AR10 (cashiering) AND AR_04 (receivables) due to AR1000UG. Incompatible with AR_03/AR10 (cashiering) AND AC_06 (payment vouchers/corrections) due to AR1000UG. Incompatible with AR_03/AR_10 (cashiering) AND AR_12 (refunds) AND FA_14 (fin aid award maintenance). | |
| AR_17 Customized Training | Incompatible with AR_03/AR_10 (cashiering). Incompatible with AR_12 (refund). | |
| AR_18 A/R Employee Waivers | Incompatible with AR_03/AR_10 (cashiering). Incompatible with AR_12 (refunds). | Mitigating controls: Review waiver report from replicated library (AR 0020 V1) Student Waivers (Accounts Receivable Queries). BRIO Query now available to show USER IDs. |
| AR_20 Disb | | |
| AR_21 Charge Generation | | |
| AR_22 Payment Generation | | |
| AR_23 Course Fee | Incompatible with AR_03/AR_10 | |

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| Tables | (cashiering). | |
| AR_24 Collections | Incompatible with AR_03/AR_10 (cashiering). | Mitigating control: Reconcile AR to collection agency reports to ensure all have been are included. |
| AR_25 Write-Offs | Incompatible with AR_03/AR_10 (cashiering). | |
| AR_26 Write-Off Collections | | |
| AR_27 Web Payment Log & Tran Recovery | Incompatible with bank statement reconciliation. | |
| AC_01 | Incompatible with AR_12 (refunds). | |
| ADDRESS Address Maintenance | Address_Med or Address_High (update access) is Incompatible with AR_06 (receipt corrections). Address_Med or Address_High (update access) is incompatible with or AR_12 (refunds). | Mitigating control would be to have a report/query flag student accounts that have had more than one address change in a week. Colleges need to be aware of issue and watch for cues to detect issues. |
| PERSON | Person_Med or Person_High (update access) is incompatible with AR_06 (receipt corrections) Person_Med or Person_High (update access) is incompatible with AR_12 (refunds). | |
| FA_14 | Incompatible with AR_03/AR_10 (cashiering) AND AR_16 (3 rd party) AND AR_12 (refunds). | |
| RG_05 Registration | Incompatible with AR_03/AR_10 (cashiering). Incompatible with AR_13 (withdrawals). Incompatible with Address_Med and Address_High due to AR1000UG screen. Incompatible with Person_Med or Person_High due to PS0009UG screen. | Mitigating control to review back-dated drops. AR0022GR (Audit Report for Back-Dated Drops) report available in production. Review drops and compare to source documentation. Mitigating control: Monitor registration/cashier activity and monitor cashiering levels. In reality, it is a small percentage |

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| | | of students pay at window. More paying via credit card and leaning toward e-payment. Head cashier responsible for reconciling, balancing and closing cash sessions, maintaining change funds for drawers, preparing bank deposits. |