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# PeopleSoft Enterprise Portal 9.1 Internal Controls Enforcer Reports

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# CHAPTER 1

## PeopleSoft Internal Controls Enforcer Reports

This appendix provides a summary table of the PeopleSoft Internal Controls Enforcer reports and discusses how to specify report parameters.

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**Note.** For samples of these reports, see the PDF files that are published on CD-ROM with your documentation

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### See Also

*Enterprise PeopleTools 8.50 PeopleBook: Using PeopleSoft Applications*

*Enterprise PeopleTools 8.50 PeopleBook: XML Publisher for PeopleSoft Enterprise*

*Enterprise PeopleTools 8.50 PeopleBook: PeopleSoft Process Scheduler*

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## PeopleSoft Internal Controls Enforcer Reports: A to Z

The tables in this section list the PeopleSoft Internal Controls Enforcer reports, sorted alphanumerically by report ID. These reports are Oracle XML Publisher reports.

The reports are presented in the following categories:

- Master setup reports.
- Instance setup reports.
- Status reports.
- Sign-off reports.
- Business Conduct Alert report.

### Master Setup Reports

Report ID and Report Name	Description	Navigation	Run Control Page
EPQX1001 Process Organization	Provides a list of a compliance project's master-level business processes, associated subprocesses, and assigned entities.	Internal Controls Enforcer, Reports, Master Setup Reports, Process Organization	EPQ_RPT_RUN
EPQX1002 Process Elements	Provides a list of a compliance project's master-level subprocesses and elements.	Internal Controls Enforcer, Reports, Master Setup Reports, Process Elements	EPQ_RPT_RUN

<b>Report ID and Report Name</b>	<b>Description</b>	<b>Navigation</b>	<b>Run Control Page</b>
EPQX1003 Elements without Subprocesses	Provides a list of a compliance project's master-level elements that are not associated with a subprocess.	Internal Controls Enforcer, Reports, Master Setup Reports, Elements without Subprocesses	EPQ_RPT_RUN
EPQX1004 Subprocess by Element	Provides a list of a compliance project's master-level elements, associated subprocesses, and entities.	Internal Controls Enforcer, Reports, Master Setup Reports, Subprocess by Element	EPQ_RPT_RUN
EPQX1005 Subprocesses without Elements	Provides a list of a compliance project's master-level subprocesses and their related parent business processes that lack corresponding elements.	Internal Controls Enforcer, Reports, Master Setup Reports, Subprocesses without Elements	EPQ_RPT_RUN
EPQX1006 Subprocesses without Instances	Provides a list of a compliance project's master-level subprocesses and parent business processes for which there are no corresponding instance-level definitions.	Internal Controls Enforcer, Reports, Master Setup Reports, Subprocesses without Instances	EPQ_RPT_RUN
EPQX1007 Risks	Provides a list of a compliance project's master-level risks.	Internal Controls Enforcer, Reports, Master Setup Reports, Risks	EPQ_RPT_RUN
EPQX1008 Risks without Controls	Provides a list of a compliance project's master-level risks that lack associated controls.	Internal Controls Enforcer, Reports, Master Setup Reports, Risks without Controls	EPQ_RPT_RUN
EPQX1009 Controls	Provides a list of a compliance project's master-level controls.	Internal Controls Enforcer, Reports, Master Setup Reports, Controls	EPQ_RPT_RUN
EPQX1010 Controls without Risks	Provides a list of a compliance project's master-level controls that lack associated risks.	Internal Controls Enforcer, Reports, Master Setup Reports, Controls without Risks	EPQ_RPT_RUN
EPQX1011 Risk/Control Matrix	Provides a list of a compliance project's master-level subprocesses with their associated risks, controls and test plans.	Internal Controls Enforcer, Reports, Master Setup Reports, Risk/Control Matrix	EPQ_RPT_RUN

## Instance Setup Reports

Report ID and Report Name	Description	Navigation	Run Control Page
EPQX2001 Process Organization	Provides a list of a compliance project's business process instances, associated subprocess instances, and assigned entities, as well as current and last sign off information.	Internal Controls Enforcer, Reports, Instance Setup Reports, Process Organization	EPQ_RPT_RUN
EPQX2002 Process by Owner	Provides a list of a compliance project's business process instances with their associated subprocess instances and assigned entities grouped by subprocess owners.	Internal Controls Enforcer, Reports, Instance Setup Reports, Process by Owner	EPQ_RPT_RUN
EPQX2003 Elements without Subprocesses	Provides a list of a compliance project's elements that are currently not associated with a subprocess instance.	Internal Controls Enforcer, Reports, Instance Setup Reports, Elements without Subprocesses	EPQ_RPT_RUN
EPQX2004 Subprocess by Element	Provides a list of a compliance project's elements and associated subprocess instances and entities.	Internal Controls Enforcer, Reports, Instance Setup Reports, Subprocess by Element	EPQ_RPT_RUN
EPQX2005 Risks	Provides a list of a compliance project's subprocess instances and their associated entities, risks, risk categories, and risk priorities.	Internal Controls Enforcer, Reports, Instance Setup Reports, Risks	EPQ_RPT_RUN
EPQX2006 Risks without Controls	Provides a list of a compliance project's instance-level risks that lack associated controls.	Internal Controls Enforcer, Reports, Instance Setup Reports, Risks without Controls	EPQ_RPT_RUN
EPQX2007 Controls	Provides a list of a compliance project's subprocess instances with their associated entities, controls, control categories, and control types.	Internal Controls Enforcer, Reports, Instance Setup Reports, Controls	EPQ_RPT_RUN
EPQX2008 Controls without Risks	Provides a list of a compliance project's instance-level controls that lack associated risks.	Internal Controls Enforcer, Reports, Instance Setup Reports, Controls without Risks	EPQ_RPT_RUN
EPQX2009 Risk/Control Matrix	Provides a list of a compliance project's subprocess instances with their associated risks, controls and test plans.	Internal Controls Enforcer, Reports, Instance Setup Reports, Risk/Control Matrix	EPQ_RPT_RUN

## Status Reports

Report ID and Report Name	Description	Navigation	Run Control Page
EPQX3001 Control Status by Element	Provides a list of a compliance project's financial elements with details of their current balances, and the overall control status for each financial assertion category.	Internal Controls Enforcer, Reports, Status Reports, Control Status by Element	EPQ_RPT_RUN
EPQX3002 Elements by Risk and Control	Provides a list of a compliance project's financial elements with details of their current balances, their risk ranking, and their overall control status.	Internal Controls Enforcer, Reports, Status Reports, Element by Risk/Control Status	EPQ_RPT_RUN
EPQX3003 Controls in Exception Status	Provides a list of a compliance project's controls that are in exception status, with details for the associated test plans and action plans.	Internal Controls Enforcer, Reports, Status Reports, Controls in Exception Status	EPQ_RPT_RUN
EPQX3004 Test Complete but not Proven	Provides a list of the unproven controls within a compliance project that have their test status set to completed.	Internal Controls Enforcer, Reports, Status Reports, Test Complete but not Proven	EPQ_RPT_RUN
EPQX3005 Test Plan Status	Provides a list of a compliance project's test templates, and their associated test plans, status, dates, and results. Test plans are grouped by subprocess, entity, and control.	Internal Controls Enforcer, Reports, Status Reports, Test Plan Status	EPQ_RPT_RUN
EPQX3006 Action Plan Status	Provides a list of compliance project's action plans, and their associated status, dates, and owners. The action plans are grouped by subprocess, entity, and control.	Internal Controls Enforcer, Reports, Status Reports, Action Plan Status	EPQ_RPT_RUN
EPQX3007 Diagnostic History	Provides a list of a compliance project's diagnostics, grouped by subprocess, entity, and control. Includes details of the last diagnostic run date and benchmark.	Internal Controls Enforcer, Reports, Status Reports, Diagnostic History	EPQ_RPT_RUN
EPQX3008 Attachment Report	Provides a list of a compliance project's attachments grouped by subprocess, entity, and control. Includes details of when and by who the attachment was last updated.	Internal Controls Enforcer, Reports, Status Reports, Attachment Report	EPQ_RPT_RUN

## Sign-Off Reports

Report ID and Report Name	Description	Navigation	Run Control Page
EPQX4001 Sign-off Sheet	Provides a list of sign-offs, sign-off dates, statuses, and approvals for a compliance project, as of date, and sign-off ID. Sign-off information is grouped by subprocess and entity.	Internal Controls Enforcer, Reports, Sign-off Reports, Sign-off Sheet	EPQ_RPT_RUN
EPQX4002 SBP Instances not in Sign off	Provides a list of subprocess and associated entities that are not included in a sign-off for a compliance project, as of date, and sign-off ID.	Internal Controls Enforcer, Reports, Sign-off Reports, SBP Instances not in Sign off	EPQ_RPT_RUN

## Business Conduct Alert Report

Report ID and Report Name	Description	Navigation	Run Control Page
EPQX5001 Business Conduct Alert Report	Provides a list of incidents and associated actions submitted through the business conduct alert component.	Internal Controls Enforcer, Reports, Business Conduct Alert Report, Business Conduct Alert Report	EPQ_RPT_RUN

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## Specifying Report Parameters

This section discusses how to define report parameters.

### Defining Report Parameters

To specify the parameters for a report, access the run control page for the report and complete the report parameter fields. The following table lists all of the report parameter fields; the fields that appear on the run control pages differ for each report.

<b>Compliance Project</b>	Specify the compliance project for which to generate the report.
<b>As of Date</b>	Enter the last date for which to include data in the report.
<b>Business Process Option</b>	Specify the business processes to include in the report. The options that are available vary by report. Options are:  <i>All Values:</i> Select to include all business processes.  <i>Selected Business Processes:</i> Select to limit the report to specific business processes. When you select this option, specify the business processes to include by adding rows and specifying the business processes within the Details grid that appears.

*Selected Subprocesses:* Select to limit the report to specific subprocesses. When you select this option, specify the subprocesses to include by adding rows and specifying the subprocesses within the Details grid that appears.

**Entity Option**

Specify the entities to include in the report. Options are:

*All Values:* Select to include all entities.

*Selected Values:* Select to limit the report to specific entities. When you select this option, specify the entities to include by adding rows and specifying the entities within the Details grid that appears

**Element Option**

Specify the elements to include in the report. Options are:

*All Values:* Select to include all elements.

*Selected Values:* Select to limit the report to specific elements. When you select this option, specify the elements to include by adding rows and specifying the elements within the Details grid that appears

**Process Owner Option**

Specify which business process owners to include in the report. Options are:

*All Values:* Select to include all business process owners.

*Selected Values:* Select to limit the report to specific business process owners. When you select this option, specify the business process owners to include by adding rows and specifying the business process owners within the Details grid that appears

**Risk Option**

Specify the risks to include in the report. Options are:

*All Values:* Select to include all risks.

*Begins With:* Select to limit the report to risks that begin with the specified characters. When you select this option, enter the character string in the Details grid that appears.

*Selected Values:* Select to limit the report to specific risks. When you select this option, specify the risks to include by adding rows and specifying the risks within the Details grid that appears.

**Control Option**

Specify the controls to include in the report. Options are:

*All Values:* Select to include all controls.

*Begins With:* Select to limit the report to controls that begin with the specified characters. When you select this option, enter the character string in the Details grid that appears.

*Selected Values:* Select to limit the report to specific controls. When you select this option, specify the controls to include by adding rows and specifying the controls within the Details grid that appears.

**Test Status Option**

Specify the test plans to include in the report, based on their current status. Options are: *Cancelled, Completed, Not Started, and Started.*

**Action Plan Status**

Specify the action plans to include in the report, based on their current status. Options are: *Cancelled, Completed, Not Started, and Started.*

**Incident Status Option**

Select the reported business conduct incidents to include in the report, based on their current status. Options are:

*All Values:* Select to include all reported incidents.

*Selected Values:* Select to limit the report to incidents with a specific status value. When you select this option, specify the status values to include by adding rows and specifying the status values within the Details grid that appears. You can report on incidents that are either closed, new, or under review.

**Submit Date Option**

Optionally, specify a range of dates to limit the report to incidents that were reported during a specific time period.

Specify the date range by entering dates in the From Date and To Date fields.

**Include History**

Select to include the descriptions of incident activity in the report.



Report ID: EPQX1001  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Process Organization

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:21:08 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values

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Process: ACCOUNTS\_PAYABLE Accounts Payable

Subprocess ID	Subprocess Name	Entity ID	Entity Name
MAINT_VENDOR_FILES	Maintain Vendor Files	US001	US001 NEW YORK OPS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS
		PROCESS_AP	Process Accounts Payable
US002	US002 MASSACHUSETTS OPERATIONS		
US003	US003 CALIFORNIA OPS		
US004	US004 ILLINOIS OPS		
US005	US005 FLORIDA OPS		
US006	US006 OREGON OPS		
RECONCILE_AP	Reconcile Accounts Payable	US001	US001 NEW YORK OPS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS

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Process: ACCOUNTS\_RECEIVABL Accounts Receivable

Subprocess ID	Subprocess Name	Entity ID	Entity Name
APPLY_CASH	Cash applications	US001	US001 NEW YORK OPS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS
		MAINT_CUST_MASTER	Maintain customer master file
US003	US003 CALIFORNIA OPS		
US004	US004 ILLINOIS OPS		
US005	US005 FLORIDA OPS		
US006	US006 OREGON OPS		
MANAGE_COLL_WOS	Manage collections & write-off		
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS

Report ID: EPQX1002  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Process Elements

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:26:03 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values

Subprocess ID	Subprocess Name	Element ID	Element Name
APPLY_CASH	Cash applications	CASH_EQUIV	Cash & Cash Equivalents
		TRADE_RECEIVABLES	Trade Receivables
CONSOLIDATION	Consolidation	ACCOUNTS_PAYABLE	Accounts Payable
		ACCRUED_EXPENSES	Accrued Expenses
		ACCRUED_PAYROLL	Accrued Payroll
		ACQUISITION_EXPENSE	Acquisition Expense
		ADMINISTRATIVE_EXP	Administrative Expenses
		ALLOW_DOUBT_ACCTS	Allowance for Doubtful Acct's
		CASH_EQUIV	Cash & Cash Equivalents
		DEF_INCOME_TAXES	Deferred Income Taxes
		DEFERRED_REVENUE	Deferred Revenue
		DEFERRED_TAX_ASSET	Deferred Tax Asset
		EQUIP_PARTS_REVENUE	Equipment/Parts Revenue
		EQUIPMENT_COGS	Equipment COGS
		EQUITY	Equity
		GOODWILL	Goodwill
		INC_TAXES_PAYABLE	Income Taxes Payable
		INCOME_TAX_EXPENSE	Income Tax Expense
		INT_RATES_SWAP	Interest Rates Swaps
		INTEREST_EXPENSE	Interest Expense
		INV_DISCOUNTS	Inventory Discounts
		INV_PARTS	Inventory - Parts
		INV_RESERVES	Inventory Reserves
		INV_SUPPLIES	Inventory - Supplies
		INVEQUIPMENT	Inventory - Equipment
		LONG_TERM_DEBT	Long-Term Debt
		MISC_OTH_ASSETS	Misc. Other Assets
		MISC_TAXES	Misc. Taxes
		NON_COMPETE	Non-Compete
		OTH_PROP_EQUIP	Other Property and Equipment
		OTHERECMISC	Other Rec - Miscellaneous
		OTHRECACCRUAL	Other Recievables - Cycle Accr
		OTHRECPRODUCT_REBA	Other Rec - Product Rebates
		OTHRECSERVICREBATE	Other Recvabl - Service Rebate
		RENTAL_COGS	Rental COGS
RENTAL_EQUIPMENT	Rental Equipment		
RENTAL_REVENUE	Rental Revenue		
SALES_BONUS	Sales Bonus		
SALES_COMMISSIONS	Sales Commissions		
SALES_DISCOUNTS	Sales Discounts		
SALES_PAYROLL	Sales Payroll & Wages		
SERVICE_REVENUE	Service Revenue		
SERVICES_COGS	Services COGS		

Report ID: EPQX1003  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Elements Without Subprocesses

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:28:40 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Elements Option: All Values

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Element ID	Element Name	Detailed Description
DEPR_EXP	Depreciation Expense	Depreciation Expense
ACCUM_DEPR	Accumulated Depreciation	Accumulated Depreciation

Report ID: EPQX1004  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Subprocess by Elements

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:30:19 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values  
Elements Option: All Values

Element: ACCOUNTS\_PAYABLE Accounts Payable

Subprocess ID	Subprocess Name	Entity ID	Entity Name
CONSOLIDATION	Consolidation	US001	US001 NEW YORK OPS
	Consolidation	US003	US003 CALIFORNIA OPS
	Consolidation	US004	US004 ILLINOIS OPS
	Consolidation	US005	US005 FLORIDA OPS
	Consolidation	US006	US006 OREGON OPS
GC_CONSOLIDATION	Corporate Consolidation	10000	World Wide Consolidation
MAINT_VENDOR_FILES	Maintain Vendor Files	US001	US001 NEW YORK OPS
	Maintain Vendor Files	US003	US003 CALIFORNIA OPS
	Maintain Vendor Files	US004	US004 ILLINOIS OPS
	Maintain Vendor Files	US005	US005 FLORIDA OPS
	Maintain Vendor Files	US006	US006 OREGON OPS
MANUAL_JE	Manual Journal Entries	US001	US001 NEW YORK OPS
	Manual Journal Entries	US003	US003 CALIFORNIA OPS
	Manual Journal Entries	US004	US004 ILLINOIS OPS
	Manual Journal Entries	US005	US005 FLORIDA OPS
	Manual Journal Entries	US006	US006 OREGON OPS
PROCESS_AP	Process Accounts Payable	US001	US001 NEW YORK OPS
	Process Accounts Payable	US002	US002 MASSACHUSETTS OPERATIONS
	Process Accounts Payable	US003	US003 CALIFORNIA OPS
	Process Accounts Payable	US004	US004 ILLINOIS OPS
	Process Accounts Payable	US005	US005 FLORIDA OPS
	Process Accounts Payable	US006	US006 OREGON OPS
RECONCILE_AP	Reconcile Accounts Payable	US001	US001 NEW YORK OPS
	Reconcile Accounts Payable	US003	US003 CALIFORNIA OPS
	Reconcile Accounts Payable	US004	US004 ILLINOIS OPS
	Reconcile Accounts Payable	US005	US005 FLORIDA OPS
	Reconcile Accounts Payable	US006	US006 OREGON OPS
REPORTING	Reporting Financials	US001	US001 NEW YORK OPS
	Reporting Financials	US003	US003 CALIFORNIA OPS
	Reporting Financials	US004	US004 ILLINOIS OPS
	Reporting Financials	US005	US005 FLORIDA OPS
	Reporting Financials	US006	US006 OREGON OPS

Element: ACCRUED\_EXPENSES Accrued Expenses

Report ID: EPQX1005  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Subprocess Without Elements

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:31:53 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values

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Subprocess ID	Subprocess Name	Entity ID	Entity Name
FIXED_ASSETS_ACQ	Acquiring Fixed Assets	10000	World Wide Consolidation
FIXED_ASSETS_DISP	Dispoing Fixed Assets	10000	World Wide Consolidation

Report ID: EPQX1006  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Subprocess Without Instances

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:33:45 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values

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Subprocess ID	Subprocess Name	Business Process ID	Business Process Name
DEPRECIATE_FA	Depreciating Fixed Assets	FIXED_ASSETS	Fixed Assets

Report ID: EPQX1007  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Risks

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:35:35 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Risk Option: All Values

Risk ID	Risk Name	Risk Description
AP_SP1_R1	Duplicate Vendor Records	Duplicate vendor records may be created.
AP_SP1_R2	Unauthorized Changes to Vendor	Users may have unauthorized access to update vendor master files or add new vendors.
AP_SP2_R1	AP Bank Acct Doesn't Reconcile	The bank amount in the books may not agree with the amount on hand in the bank.
AP_SP2_R2	Sub-ledger doesn't recon to GL	The AP Sub-ledger doesn't reconcile to related GL Account
AP_SP3_R1	Inappropriate Adjustments	Adjustments may be approved that are not acceptable to management; this could affect operating results adversely and result in dissatisfied vendors and/or unrecorded liabilities.
AP_SP3_R2	Disbursement but no Receipt	Cash may be disbursed for goods and services not received.
AP_SP3_R3	Disbursed Prior to Due Date	Cash may be disbursed prior to due date.
AP_SP3_R4	PO is different from invoice	Purchase Order price differs from invoice price resulting in price discrepancies are resolved in favor of the supplier.
AP_SP3_R5	Goods received but no record	Goods and services may be received but never reported or reported inaccurately; this could result in a misstatement of inventory and cost of sales or in unrecorded liabilities.
AP_SP3_R6	Fraud	Misappropriations or fraudulent payments.
AP_SP3_R7	Error in account distribution	Error in account distribution or processing of adjustments
AP_SP3_R8	Invoice Errors	Unintentional or deliberate errors on supplier invoices
AP_SP3_R9	Invalid debit and credit advic	Unsupported debit and credit advices may be issued.
AR_SP1_R1	Unauthorized Chg to Cust Master	Access is not appropriately restricted to accounts receivable records and customer maintenance files.
AR_SP1_R2	Over Extending Credit	Customer credit limits are not appropriately established, monitored and updated.
AR_SP1_R3	No Sales Tax Due is Collected	Tax exempt status is given to a customer when they are not tax exempt.
AR_SP2_R1	Inappropriate write-offs	Inappropriate write-offs may be done.
AR_SP2_R2	Poor Collection	Collection efforts on delinquent accounts are not done timely.
AR_SP2_R3	Insufficient Reserves	Appropriate reserves are not established for uncollectible accounts.
AR_SP3_R1	Lost Cash	Cash received is diverted, lost or otherwise not applied accurately to accounts receivable.
AR_SP3_R2	Incorrect Payment Info	Data entry errors result in inaccurate recording of payments.
AR_SP3_R3	Incorrect Application	Payments are processed to an incorrect invoice.
AR_SP3_R4	Payments Unapplied	Large unapplied cash amounts result in improper A/R balances.
FA_SP1_R1	Invalid Acquisitions	Unauthorized acquisition of fixed assets.
FA_SP1_R2	Inaccurate Acquisitions	Fixed asset acquisitions are inaccurately recorded.
FA_SP1_R3	Incomplete Acquisitions	Not all fixed asset acquisitions are recorded and accounted for.
FA_SP2_R1	Inaccurate Depreciation	Depreciation is calculated inaccurately.
FA_SP2_R2	Invalid Depreciation	Invalid depreciation expenses is recorded.
FA_SP3_R1	Invalid Disposals	Fixed asset disposals are invalid.
FA_SP3_R2	Incomplete Disposals	Not all fixed asset disposals are recorded and accounted for.
FA_SP3_R3	Inaccurate Disposals	Fixed asset disposals are inaccurately recorded.
GC_SP1_R1	Inappropriate Access to System	Users are not restricted to appropriate access and data within Global Consolidations.
GC_SP1_R2	Errors in Processing	Undetected errors in processing, consolidating, summarizing, or recording transactions.
GC_SP1_R3	Unauth access to setup/process	Unauthorized access to both setup and processing functionality within the system. Unauthorized access could result in improper accounting entries.
GC_SP1_R4	Unauth Access to Entry/Approvl	Unauthorized access to both journal entry and journal approval functionality within the system. Unauthorized access could result in improper accounting entries.
GC_SP1_R5	Unauth Access to Correct Mode	Unauthorized access to correction mode within the system. Unauthorized access could result in improper changes to system setup without any history of such changes.
GC_SP1_R6	Unauth Access to Lock/Unlock	Unauthorized access to lock or unlock periods within the system. Unauthorized access could result in improper accounting entries to locked periods as well as proper cutoff.

Report ID: EPQX1008  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Risks Without Controls

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:38:26 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No

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Risk ID	Risk Name	Risk Description
FA_SP1_R1	Invalid Acquisitions	Unauthorized acquisition of fixed assets.
FA_SP1_R2	Inaccurate Acquisitions	Fixed asset acquisitions are inaccurately recorded.
FA_SP1_R3	Incomplete Acquisitions	Not all fixed asset acquisitions are recorded and accounted for.
FA_SP2_R1	Inaccurate Depreciation	Depreciation is calculated inaccurately.
FA_SP2_R2	Invalid Depreciation	Invalid depreciation expenses is recorded.
FA_SP3_R1	Invalid Disposals	Fixed asset disposals are invalid.
FA_SP3_R2	Incomplete Disposals	Not all fixed asset disposals are recorded and accounted for.
FA_SP3_R3	Inaccurate Disposals	Fixed asset disposals are inaccurately recorded.

Report ID: EPQX1009  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Controls

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:40:46 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Control Option: All Values

Control ID	Control Name	Control Description
AP_SP1_C1 AP_SP2_C1	System Warning GL is reconciled to AP	System warns when key data such as Vendor Name or Tax ID Number matches existing records. GL is reconciled to AP on a regular basis and evidence of this and timely resolution of reconciling items is documented.
AP_SP2_C4	Due Dt Payment Automation	Automate the disbursement process to generate checks based on invoice payment due date and to post the appropriate accounting entries.
AP_SP3_C1	Positive Pay	Use Positive Pay best practice by providing the bank with a listing of all issued checks and amounts to compare to all checks received at the bank, and the bank should only pay those checks which are on the listing and match in amount.
AP_SP3_C10	Analytic Reporting	PeopleSoft provides two open liability reports (APY1400 series) that enable users to view open liabilities in Payables - Aged Liability and Open Liability.
AP_SP3_C11 AP_SP3_C12	Receipt Aware Invoice Discounting	Defines logic for matching receipts with the appropriate PO's. PeopleSoft will automatically discount the vendor payment within the specified payment time. This is delivered functionality within PeopleSoft. The system will schedule payment based on invoice due dates (or discount dates).
AP_SP3_C13 AP_SP3_C14	Restrict One Time Vendor Duplicate Invoice Checking	Access to One Time Vendor capabilities is restricted to only authorized individuals. The specify options are cumulative and are as follows: Business Unit, Vendor ID, Invoice Number, Invoice Date, and Gross Amount. If any of these variables are found to have values that already exist in the voucher tables, users can have the system Rejec
AP_SP3_C15 AP_SP3_C2	Voucher Limits Signature Authority	AP User Preferences can be setup to limit the amount of any one voucher that a given user can enter into the system. Establish a dollar threshold for checks requiring two signatures--either two manual signatures or one manual signature and one computer-generated signature.
AP_SP3_C3 AP_SP3_C5 AP_SP3_C6 AP_SP3_C7	Manager Review of Invoice Matching Check # Seq Reports Exception Reporting	Require managers to review, approve and code Professional services and capital invoices for payment. 3 way matching is employed to ensure invoice amounts are within established tolerances of PO amounts. Check Register is reviewed for valid check sequencing. Exception reporting and investigation of processed invoices that vary from purchase orders or other criteria by more than pre-established limits.
AP_SP3_C8 AP_SP3_C9	Evaluated Receipt Settlement Void Documents	PeopleSoft provides for Evaluated Receipt Settlement (ERS) in which no invoicing is required. Perforation, voiding or otherwise canceling source documentation to prevent reuse (e.g., vouchers, invoices and adjustment forms)
AR_SP1_R2_C1 AR_SP1_R3_C1 AR_SP2_R1_C1	Credit Limits Signed Tax Exempt Forms Write-Off Limits	Credit limits are established, monitored and maintained for all customers Signed tax exempt forms must be received and verified before the tax exempt status is entered. Write-off limits can be configured for manual write-offs and automatic write-offs done on payment and maintenance worksheets, and applied at different levels, even at the transaction level.
AR_SP2_R2_C1 AR_SP2_R2_C2 AR_SP2_R2_C3	AR Aging Field Auditing AutomateCollections Monitoring	AR3000 series standard delivered reports. Credit and Collections field level auditing can be enabled in the system. New in 8.8 is the Credit/Collections Conditions Monitor which establishes rules for monitoring credit and collection efforts.
AR_SP3_C1	Payment Predictor	Payment Predictor is used to automate the cash applications process based on defined business rules (SQL based) being applied to payment information received electronically through EDI, Lockbox EFT file transmissions etc.
AR_SP3_C2 AR_SP3_C3	EDI Manager Sufficient Pymt Match Criteria	Use of EDI allows customers to directly transmit standardized payment information and in effect self apply payments. Payments should be matched at a minimum based on invoice number and customer number otherwise data entry error's at the bank could result in misapplication of funds. It is unlikely both criteria will be miskeyed.
AR_SP3_R1_C1 AR_SP3_R1_C2	Lockbox Live Check Policies	Checks are mailed directly to a bank lockbox and deposited directly into the bank account. Live check policies are documented.

Report ID: EPQX1010  
Category: Master Setup

PeopleSoft Internal Controls Enforcer  
Controls Without Risks

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:42:20 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No

Control ID	Control Name	Control Description
AP_SP3_C14	Duplicate Invoice Checking	The specify options are cumulative and are as follows: Business Unit, Vendor ID, Invoice Number, Invoice Date, and Gross Amount. If any of these variables are found to have values that already exist in the voucher tables, users can have the system Rejec
AP_SP3_C6	Check # Seq Reports	Check Register is reviewed for valid check sequencing.
AP_SP3_C9	Void Documents	Perforation, voiding or otherwise canceling source documentation to prevent reuse (e.g., vouchers, invoices and adjustment forms)
C1		
FA_C1	Application Security	Application security for the fixed asset system is configured to restrict the ability ti create, change and delete fixed asset records to authorized personnel
FA_C2	Review of Fixed Asset Register	Periodic reviews of the fixed asset register are performed by management for accuracy.
FA_C3	System Edits	Fixed asset system has edits in place to ensure that all asset related information is recorded.
FA_C4	Authorized Documents	Authorized documents for acquisitions and disposals of fixed assets are compared to fixed asset register to validate fixed asset transactions.

Report ID: EPQX1011  
 Category: Master Setup

PeopleSoft Internal Controls Enforcer  
 Risk/Control Matrix

Page: 1  
 Run Date: Aug 30 2006  
 Run Time: 2:44:08 PM

Compliance Project: PROJ1  
 As of Date: Jun 30 2006  
 Include History: No  
 Business Process Option: All Values

Process: APLY\_CASH Cash applications  
 Entity: US001 US001 NEW YORK OPS  
 Risk: AR\_SP3\_R1 Lost Cash

Control ID	Description	Control Category	Control Type	Control Priority	Framework	Control Frequency	Test Frequency	Test Template ID	Description	Financial Assertion
AR_SP3_R1_C1	Lockbox	Prevent	Manual	Primary	COSO	Annual	Same As Sign Off	AR_SP3_R1_C1_T1	Inquire as to Lockbox usage.	RO
AR_SP3_R1_C2	Live Check Policies	Prevent	Manual	Primary	COSO	Annual	Same As Sign Off	AR_SP3_R1_C2_T1	Review Live Check Policy	RO
C2	Roles and Permissions	Prevent	Automated	Primary	COSO	Annual	Same As Sign Off	T2	Review Security	RO
C3	Reconcile Bank Accounts	Detective	Manual	Primary	COSO	Annual	Same As Sign Off	T3	Reveiw Bank Reconciliations	RO

Risk: AR\_SP3\_R2 Incorrect Payment Info

Control ID	Description	Control Category	Control Type	Control Priority	Framework	Control Frequency	Test Frequency	Test Template ID	Description	Financial Assertion
AR_SP3_C1	Payment Predictor	Prevent	Automated	Primary	COSO	Annual	Same As Sign Off	AR_SP3_C1_T1	Review Payment Predictor Setup	CA
AR_SP3_C2	EDI Manager	Prevent	Automated	Primary	COSO	Annual	Same As Sign Off	AR_SP3_C2_T1	Reveiw EDI Manager Settings	CA

Risk: AR\_SP3\_R3 Incorrect Application

Control ID	Description	Control Category	Control Type	Control Priority	Framework	Control Frequency	Test Frequency	Test Template ID	Description	Financial Assertion
AR_SP3_C1	Payment Predictor	Prevent	Automated	Primary	COSO	Annual	Same As Sign Off	AR_SP3_C1_T1	Review Payment Predictor Setup	CA
AR_SP3_C2	EDI Manager	Prevent	Automated	Primary	COSO	Annual	Same As Sign Off	AR_SP3_C2_T1	Reveiw EDI Manager Settings	CA
AR_SP3_C3	Sufficient Pymt Match Criteria	Prevent	Automated	Primary	COSO	Annual	Same As Sign Off	AR_SP3_C3_T1	Review Payment Match Criteria	CA

Risk: AR\_SP3\_R4 Payments Unapplied

Control ID	Description	Control Category	Control Type	Control Priority	Framework	Control Frequency	Test Frequency	Test Template ID	Description	Financial Assertion
AR_SP3_R4_C1	Research Unapplied Cash	Detective	Manual	Primary	COSO	Annual	Same As Sign Off	AR_SP3_R4_C1_T1	Review unapplied balances	CA

Report ID: EPQX2001  
Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
Process Organization

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:46:27 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Entity Option: All Values  
Process Owner Option: All Values  
Business Process Option: All Values

Process: APPLY\_CASH Cash applications

Entity	Entity Name	Current Signoff				Last Signoff			
		Signoff Due Date	Signoff Date	Status	Approved?	Signoff Due Date	Signoff Date	Status	Approved?
US001	US001 NEW YORK OPS	30-Sep-05	Jul 21 2005 9:23:58 AM	Subprocess Signed Off	Pending Approval	30-Sep-04	May 5 2004 6:04:10 PM	Signed Off	Approved
US003	US003 CALIFORNIA OPS	30-Sep-05		Initiated	Undetermined	30-Sep-04	May 5 2004 6:02:58 PM	Signed Off	Approved
US004	US004 ILLINOIS OPS	30-Sep-05		Initiated	Undetermined	30-Sep-04	May 5 2004 12:00:00 AM	Signed Off	Approved
US005	US005 FLORIDA OPS	30-Sep-05		Initiated	Undetermined	30-Sep-04	May 5 2004 12:00:00 AM	Signed Off	Approved
US006	US006 OREGON OPS	30-Sep-05		Initiated	Undetermined	30-Sep-04	May 5 2004 12:00:00 AM	Signed Off	Approved

Report ID: EPQX2002  
 Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
 Process by Owner

Page: 1  
 Run Date: Aug 30 2006  
 Run Time: 2:49:32 PM

Compliance Project: PROJ1  
 As of Date: Jun 30 2006  
 Include History: No  
 Entity Option: All Values  
 Process Owner Option: All Values  
 Business Process Option: All Values

Business Process	Description	Entity	Business Process Owner	Subprocess	Description	Subprocess Owner
ACCOUNTS_PAYABLE	Accounts Payable	US001	PAPQ_ENTITYOWNER1	MAINT_VENDOR_FILES PROCESS_AP RECONCILE_AP	Maintain Vendor Files Process Accounts Payable Reconcile Accounts Payable	PAPQ_SUBPROCESSOWNER4 PAPQ_SUBPROCESSOWNER7 PAPQ_SUBPROCESSOWNER8
		US002	PAPQ_ENTITYOWNER2	PROCESS_AP	Process Accounts Payable	PAPQ_ENTITYOWNER2
		US003	PAPQ_ENTITYOWNER2	MAINT_VENDOR_FILES PROCESS_AP RECONCILE_AP	Maintain Vendor Files Process Accounts Payable Reconcile Accounts Payable	PAPQ_SUBPROCESSOWNER4 PAPQ_SUBPROCESSOWNER7 PAPQ_SUBPROCESSOWNER8
		US004	PAPQ_ENTITYOWNER3	MAINT_VENDOR_FILES PROCESS_AP RECONCILE_AP	Maintain Vendor Files Process Accounts Payable Reconcile Accounts Payable	PAPQ_SUBPROCESSOWNER4 PAPQ_SUBPROCESSOWNER7 PAPQ_SUBPROCESSOWNER8
		US005	PAPQ_ENTITYOWNER4	MAINT_VENDOR_FILES PROCESS_AP RECONCILE_AP	Maintain Vendor Files Process Accounts Payable Reconcile Accounts Payable	PAPQ_SUBPROCESSOWNER4 PAPQ_SUBPROCESSOWNER7 PAPQ_SUBPROCESSOWNER8
		US006	PAPQ_ENTITYOWNER5	MAINT_VENDOR_FILES PROCESS_AP RECONCILE_AP	Maintain Vendor Files Process Accounts Payable Reconcile Accounts Payable	PAPQ_SUBPROCESSOWNER4 PAPQ_SUBPROCESSOWNER7 PAPQ_SUBPROCESSOWNER8
ACCOUNTS_RECEIVABL	Accounts Receivable	US001	PAPQ_ENTITYOWNER1	APPLY_CASH MAINT_CUST_MASTER MANAGE_COLL_WOS	Cash applications Maintain customer master file Manage collections & write-off	PAPQ_SUBPROCESSOWNER1 PAPQ_SUBPROCESSOWNER3 PAPQ_SUBPROCESSOWNER5
		US003	PAPQ_ENTITYOWNER2	APPLY_CASH MAINT_CUST_MASTER MANAGE_COLL_WOS	Cash applications Maintain customer master file Manage collections & write-off	PAPQ_SUBPROCESSOWNER1 PAPQ_SUBPROCESSOWNER3 PAPQ_SUBPROCESSOWNER5
		US004	PAPQ_ENTITYOWNER3	APPLY_CASH MAINT_CUST_MASTER MANAGE_COLL_WOS	Cash applications Maintain customer master file Manage collections & write-off	PAPQ_SUBPROCESSOWNER1 PAPQ_SUBPROCESSOWNER3 PAPQ_SUBPROCESSOWNER5
		US005	PAPQ_ENTITYOWNER4	APPLY_CASH MAINT_CUST_MASTER MANAGE_COLL_WOS	Cash applications Maintain customer master file Manage collections & write-off	PAPQ_BUSPROCOWNER1 PAPQ_SUBPROCESSOWNER3 PAPQ_SUBPROCESSOWNER5

Report ID: EPQX2003  
Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
Elements without Subprocesses

Page: 1  
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Run Time: 2:51:38 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Elements Option: All Values

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Element ID	Element Name	Detailed Description
ACCUM_DEPR DEPR_EXP	Accumulated Depreciation Depreciation Expense	Accumulated Depreciation Depreciation Expense

Report ID: EPQX2004  
Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
Subprocess by Element

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:53:25 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values  
Elements Option: All Values  
Entity Option: All Values

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Element: ACCOUNTS\_PAYABLE      Accounts Payable

Subprocess ID	Subprocess Name	Entity ID	Entity Name
CONSOLIDATION	Consolidation	US001	US001 NEW YORK OPS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS
GC_CONSOLIDATION	Corporate Consolidation	10000	World Wide Consolidation
MAINT_VENDOR_FILES	Maintain Vendor Files	US001	US001 NEW YORK OPS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS
MANUAL_JE	Manual Journal Entries	US001	US001 NEW YORK OPS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS
PROCESS_AP	Process Accounts Payable	US001	US001 NEW YORK OPS
		US002	US002 MASSACHUSETTS OPERATIONS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
US006	US006 OREGON OPS		
RECONCILE_AP	Reconcile Accounts Payable	US001	US001 NEW YORK OPS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS
REPORTING	Reporting Financials	US001	US001 NEW YORK OPS
		US003	US003 CALIFORNIA OPS
		US004	US004 ILLINOIS OPS
		US005	US005 FLORIDA OPS
		US006	US006 OREGON OPS

Report ID: EPQX2005  
Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
Risks

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:55:01 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values  
Entity Option: All Values  
Risk Option: All Values

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Process: FIXED\_ASSETS\_ACQ      Acquiring Fixed Assets

Entity ID	Entity Name	Risk ID	Risk Name	Risk Description	Risk Category	Risk Priority
10000	World Wide Consolidation	FA_SP1_R1	Invalid Acquisitions	Unauthorized acquisition of fixed assets.	SOX	Primary
		FA_SP1_R2	Inaccurate Acquisitions	Fixed asset acquisitions are inaccurately recorded.	SOX	Primary
		FA_SP1_R3	Incomplete Acquisitions	Not all fixed asset acquisitions are recorded and accounted for.	SOX	Primary

Report ID: EPQX2006  
Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
Risks Without Controls

Page: 1  
Run Date: Aug 30 2006  
Run Time: 2:57:09 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values  
Entity Option: All Values

Process: FIXED\_ASSETS\_ACQ Acquiring Fixed Assets

Entity ID	Entity Name	Risk ID	Risk Name	Risk Description	Risk Category	Risk Priority
10000	World Wide Consolidation	FA_SP1_R1	Invalid Acquisitions	Unauthorized acquisition of fixed assets.	SOX	Primary
		FA_SP1_R2	Inaccurate Acquisitions	Fixed asset acquisitions are inaccurately recorded.	SOX	Primary
		FA_SP1_R3	Incomplete Acquisitions	Not all fixed asset acquisitions are recorded and accounted for.	SOX	Primary

Process: FIXED\_ASSETS\_DISP Dispoing Fixed Assets

Entity ID	Entity Name	Risk ID	Risk Name	Risk Description	Risk Category	Risk Priority
10000	World Wide Consolidation	FA_SP3_R1	Invalid Disposals	Fixed asset disposals are invalid.	SOX	Primary
		FA_SP3_R2	Incomplete Disposals	Not all fixed asset disposals are recorded and accounted for.	SOX	Primary
		FA_SP3_R3	Inaccurate Disposals	Fixed asset disposals are inaccurately recorded.	SOX	Primary

Report ID: EPQX2007  
 Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
 Controls

Page: 1  
 Run Date: Aug 30 2006  
 Run Time: 2:58:59 PM

Compliance Project: PROJ1  
 As of Date: Jun 30 2006  
 Include History: No  
 Business Process Option: All Values  
 Control Option: All Values  
 Entity Option: All Values

Process:		Cash applications				
Entity ID	Entity Name	Control ID	Control Name	Control Description	Control Category	Control Type
US001	US001 NEW YORK OPS	AR_SP3_C1	Payment Predictor	Payment Predictor is used to automate the cash applications process based on defined business rules (SQL based) being applied to payment information received electronically through EDI, Lockbox EFT file transmissions etc.	Prevent	Automated
		AR_SP3_C2	EDI Manager	Use of EDI allows customers to directly transmit standardized payment information and in effect self apply payments.	Prevent	Automated
		AR_SP3_C3	Sufficient Pymt Match Criteria	Payments should be matched at a minimum based on invoice number and customer number otherwise data entry error's at the bank could result in misapplication of funds. It is unlikely both criteria will be miskeyed.	Prevent	Automated
		AR_SP3_R1_C1	Lockbox	Checks are mailed directly to a bank lockbox and deposited directly into the bank account.	Prevent	Manual
		AR_SP3_R1_C2	Live Check Policies	Live check policies are documented.	Prevent	Manual
		AR_SP3_R4_C1	Research Unapplied Cash	Unapplied cash is investigated on daily basis and cleared timely. Performance measures are used to monitor the volume and amounts of unapplied cash.	Detective	Manual
		C2	Roles and Permissions	Access granted by Roles and associated Permission Lists is only to authorized individuals and with compatible functions.	Prevent	Automated
C3	Reconcile Bank Accounts	Monthly reconciliations are made of bank accounts to related GL accounts. PeopleSoft has an Auto Reconciliation feature that can take bank transactions in through the EDI Manager to automate bank reconciliations and perform them on line.	Detective	Manual		
US003	US003 CALIFORNIA OPS	AR_SP3_C1	Payment Predictor	Payment Predictor is used to automate the cash applications process based on defined business rules (SQL based) being applied to payment information received electronically through EDI, Lockbox EFT file transmissions etc.	Prevent	Automated
		AR_SP3_C2	EDI Manager	Use of EDI allows customers to directly transmit standardized payment information and in effect self apply payments.	Prevent	Automated

Report ID: EPQX2008  
Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
Controls Without Risks

Page: 1  
Run Date: Aug 30 2006  
Run Time: 3:00:50 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values  
Entity Option: All Values

Process: FIXED\_ASSETS\_ACQ Acquiring Fixed Assets

Entity ID	Entity Name	Control ID	Control Name	Control Description	Control Category	Control Type
10000	World Wide Consolidation	FA_C1	Application Security	Application security for the fixed asset system is configured to restrict the ability to create, change and delete fixed asset records to authorized personnel	Prevent	Automated
		FA_C2	Review of Fixed Asset Register	Periodic reviews of the fixed asset register are performed by management for accuracy.	Detective	Manual
		FA_C3	System Edits	Fixed asset system has edits in place to ensure that all asset related information is recorded.	Prevent	Automated
		FA_C4	Authorized Documents	Authorized documents for acquisitions and disposals of fixed assets are compared to fixed asset register to validate fixed asset transactions.	Detective	Manual

Report ID: EPQX2009  
 Category: Instance Setup

PeopleSoft Internal Controls Enforcer  
 Risk/Control Matrix

Page: 1  
 Run Date: Aug 30 2006  
 Run Time: 3:04:31 PM

Compliance Project: PROJ1  
 As of Date: Jun 30 2006  
 Include History: No  
 Business Process Option: All Values  
 Entity Option: All Values

Process: APPLY\_CASH Cash applications  
 Entity: US001 US001 NEW YORK OPS  
 Risk: AR\_SP3\_R1 Lost Cash

Control ID	Description	Control Type	Test ID	Description	Test Status	Test Result
AR_SP3_R1_C1	Lockbox	Manual	AR_SP3_R1_C1-AR_SP3_R1_C1_T1-000001	Meet with Cash App's manager and inquire as to Lockbox usage and note what bank accounts, banks and other details such as how are live checks handled.	Completed	Passed
			AR_SP3_R1_C1-AR_SP3_R1_C1_T1-000002	Inquire as to Lockbox usage and note what bank accounts, banks and other details such as how are live checks handled.	Cancelled	Undetermined
			AR_SP3_R1_C1-AR_SP3_R1_C1_T1-000003	Inquire as to Lockbox usage and note what bank accounts, banks and other details such as how are live checks handled.	Completed	Passed
AR_SP3_R1_C2	Live Check Policies	Manual	AR_SP3_R1_C2-AR_SP3_R1_C2_T1-000001	Meet with Cash App's manager and inquire as to Lockbox usage and note what bank accounts, banks and other details such as how are live checks handled.	Completed	Passed
			AR_SP3_R1_C2-AR_SP3_R1_C2_T1-000002	Review live check policy and inquire as to actual practice to ensure consistency.	Cancelled	Undetermined
			AR_SP3_R1_C2-AR_SP3_R1_C2_T1-000003	Review live check policy and inquire as to actual practice to ensure consistency.	Completed	Passed
C2	Roles and Permissions	Automated	C2-T2-000001	Review the results of the segregation of duties diagnostic and ensure no sales people have access to apply cash.	Completed	Passed
			C2-T2-000002	Reveiw Roles and Permission Lists for effective rights granted to ensure rights are given to the appropriate individuals with compatible functions.	Cancelled	Undetermined
			C2-T2-000003	Reveiw Roles and Permission Lists for effective rights granted to ensure rights are given to the appropriate individuals with compatible functions.	Completed	Passed
C3	Reconcile Bank Accounts	Manual	C3-T3-000001	Review Auto-reconciliation configurations on BOA Lockbox account. Ensure they are preformed timely and reconciling items are cleared in a timely fashion.	Completed	Passed
			C3-T3-000002	Review evidence of regular Bank Reconciliations and evidence of issue follow up and timely resolution. Review Auto-reconciliation settings in PeopleSoft.	Cancelled	Undetermined
			C3-T3-000003	Review evidence of regular Bank Reconciliations and evidence of issue follow up and timely resolution. Review Auto-reconciliation settings in PeopleSoft.	Completed	Passed

Report ID: EPQX3001  
 Category: Status

PeopleSoft Internal Controls Enforcer  
 Control Status by Element

Page: 1  
 Run Date: Aug 30 2006  
 Run Time: 3:07:43 PM

Compliance Project: PROJ1  
 As of Date: Jun 30 2006  
 Include History: No  
 Elements Option: All Values

Financial Elements	Balance/Amount As of Jun 30 2006	Completeness & Accuracy	Existence	Occurance	Presentation & Disclosure	Rights & Obligations	Valuation or Allocation
<b>Current Assets 10000-14999</b>							
Cash & Cash Equivalents	94,135,410.00	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven
Trade Receivables	68,103,776.00	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven
Allowance for Doubtful Acctn's	-2,670,913.00	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven
Other Recievables - Cycle Accr	0.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Other Rec - Product Rebates	1,917,275.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Other Recvabl - Service Rebate	1,130,525.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Other Rec - Miscellaneous	5,124,081.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Inventory - Equipment	64,820,718.00	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven
Inventory - Parts	9,266,283.00	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven
Inventory - Supplis	6,911,925.00	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven
Inventory Discounts	2,210,168.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Inventory Reserves	4,708,452.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
	<u>255,657,700.00</u>						
<b>Long Term Assets 15000-19999</b>							
Rental Equipment	12,897,145.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Other Property and Equipment	11,364,219.00	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven
Goodwill	21,654.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Non-Compete	633,110.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Misc. Other Assets	4,658,144.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Deffered Tax Asset	8,186,000.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
	<u>37,760,272.00</u>						
<b>Current Liabilities 20000-24999</b>							
Accounts Payable	-39,916,322.00	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven	Not Proven
Income Taxes Payable	-5,885,569.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Accrued Expenses	-27,177,128.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Accrued Payroll	-7,502,346.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Short - Term Debt	-521,866.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Interest Rates Swaps	-536,181.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
	<u>-81,539,412.00</u>						
<b>Long Term Liabilities 25000-29999</b>							
Long-Term Debt	-215,569.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Deferred Revenue	-22,617,252.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven
Deffered Income Taxes	-13,361,000.00	Not Proven	Control Unassigned	Not Proven	Not Proven	Not Proven	Not Proven

Report ID: EPQX3002  
Category: Status

PeopleSoft Internal Controls Enforcer  
Elements by Risk & Control

Page: 1  
Run Date: Aug 30 2006  
Run Time: 3:10:00 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Elements Option: All Values

Financial Elements	Balance/Amount as of Jun 30 2006	Risk Ranking	Control Status
<b>Current Assets 10000-14999</b>			
Cash & Cash Equivalents	94,135,410.00	Low	Not Proven
Trade Receivables	68,103,776.00	Medium	Not Proven
Allowance for Doubtful Acctn's	-2,670,913.00	Medium	Not Proven
Other Recievables - Cycle Accr	0.00	Medium	Not Proven
Other Rec - Product Rebates	1,917,275.00	Medium	Not Proven
Other Recvabl - Service Rebate	1,130,525.00	Low	Not Proven
Other Rec - Miscellaneous	5,124,081.00	Low	Not Proven
Inventory - Equipment	64,820,718.00	Low	Not Proven
Inventory - Parts	9,266,283.00	Low	Not Proven
Inventory - Suppliees	6,911,925.00	Low	Not Proven
Inventory Discounts	2,210,168.00	Medium	Not Proven
Inventory Reserves	4,708,452.00	Medium	Not Proven
	<hr/>		
	255,657,700.00		
<b>Long Term Assets 15000-19999</b>			
Rental Equipment	12,897,145.00	Medium	Not Proven
Other Property and Equipment	11,364,219.00	Low	Not Proven
Goodwill	21,654.00	Low	Not Proven
Non-Compete	633,110.00	Low	Not Proven
Misc. Other Assets	4,658,144.00	Low	Not Proven
Deffered Tax Asset	8,186,000.00	Medium	Not Proven
	<hr/>		
	37,760,272.00		
<b>Current Liabilities 20000-24999</b>			
Accounts Payable	-39,916,322.00	High	Not Proven
Income Taxes Payable	-5,885,569.00	Medium	Not Proven
Accrued Expenses	-27,177,128.00	Medium	Not Proven
Accrued Payroll	-7,502,346.00	Medium	Not Proven
Short - Term Debt	-521,866.00	Low	Not Proven
Interest Rates Swaps	-536,181.00	Low	Not Proven
	<hr/>		
	-81,539,412.00		
<b>Long Term Liabilities 25000-29999</b>			
Long-Term Debt	-215,569.00	Low	Not Proven
Deferred Revenue	-22,617,252.00	Medium	Not Proven
Deffered Income Taxes	-13,361,000.00	Medium	Not Proven
	<hr/>		
	-36,193,821.00		

Report ID: EPQX3003  
 Category: Status

PeopleSoft Internal Controls Enforcer  
 Controls in Exception Status

Page: 1  
 Run Date: Aug 30 2006  
 Run Time: 3:11:45 PM

Compliance Project: PROJ1  
 As of Date: Jun 30 2006  
 Include History: No  
 Business Process Option: All Values  
 Entity Option: All Values

Process: MAINT\_CUST\_MASTER Maintain customer master file  
 Entity: US001 US001 NEW YORK OPS  
 Risk: AR\_SP1\_R1 Unauthorized Chg to Cust Master

Control ID	Description	Need Testing	Test ID	Test Result	Result Comment	Action Plan	Action Plan Status	Issue Description	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Resolution Comment
C2	Roles and Permissions	Yes	C2-T2-000001	Failed		AP1	Not Started	Roles and Permissions are inappropriately configured.	21-Jul-05	30-Jul-05			

Risk: AR\_SP1\_R2 Over Extending Credit

Control ID	Description	Need Testing	Test ID	Test Result	Result Comment	Action Plan	Action Plan Status	Issue Description	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Resolution Comment
AR_SP1_R2_C1	Credit Limits	Yes	AR_SP1_R2_C1-AR_SP1_R2_C1_T1-000001	Failed		AP2	Not Started	Credit limits are inappropriately configured.	21-Jul-05	30-Jul-05			
C2	Roles and Permissions	Yes	C2-T2-000001	Failed		AP1	Not Started	Roles and Permissions are inappropriately configured.	21-Jul-05	30-Jul-05			

Risk: AR\_SP1\_R3 No Sales Tax Due is Collected

Control ID	Description	Need Testing	Test ID	Test Result	Result Comment	Action Plan	Action Plan Status	Issue Description	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Resolution Comment
AR_SP1_R3_C1	Signed Tax Exempt Forms	Yes	AR_SP1_R3_C1-AR_SP1_R3_C1_T1-000001	Failed		AP3	Not Started	Tax exempts forms do not exist	21-Jul-05	30-Jul-05			

Report ID: EPQX3004  
Category: Status

PeopleSoft Internal Controls Enforcer  
Test Complete but Not Proven

Page: 1  
Run Date: Aug 30 2006  
Run Time: 3:13:18 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values  
Entity Option: All Values

Process: MAINT\_CUST\_MASTER Maintain customer master file

Entity ID	Entity Name	Control ID	Control Name	Control Description	Control Category	Control Type
US001	US001 NEW YORK OPS	AR_SP1_R2_C1	Credit Limits	Credit limits are established, monitored and maintained for all customers	Prevent	Automated
		AR_SP1_R3_C1	Signed Tax Exempt Forms	Signed tax exempt forms must be received and verified before the tax exempt status is entered.	Prevent	Manual
		C2	Roles and Permissions	Access granted by Roles and associated Permission Lists is only to authorized individuals and with compatible functions.	Prevent	Automated

Process: PROCESS\_AP Process Accounts Payable

Entity ID	Entity Name	Control ID	Control Name	Control Description	Control Category	Control Type
US002	US002 MASSACHUSETTS OPERATIONS	AP_SP2_C4	Due Dt Payment Automation	Automate the disbursement process to generate checks based on invoice payment due date and to post the appropriate accounting entries.	Prevent	Automated
		AP_SP3_C1	Positive Pay	Use Positive Pay best practice by providing the bank with a listing of all issued checks and amounts to compare to all checks received at the bank, and the bank should only pay those checks which are on the listing and match in amount.	Prevent	Automated
		AP_SP3_C10	Analytic Reporting	PeopleSoft provides two open liability reports (APY1400 series) that enable users to view open liabilities in Payables - Aged Liability and Open Liability.	Detective	Manual
		AP_SP3_C11	Receipt Aware	Defines logic for matching receipts with the appropriate PO's.	Prevent	Automated
		AP_SP3_C12	Invoice Discounting	PeopleSoft will automatically discount the vendor payment within the specified payment time. This is delivered functionality within PeopleSoft. The system will schedule payment based on invoice due dates (or discount dates).	Prevent	Automated
		AP_SP3_C13	Restrict One Time Vendor	Access to One Time Vendor capabilities is restricted to only authorized individuals.	Prevent	Automated
		AP_SP3_C15	Voucher Limits	AP User Preferences can be setup to limit the amount of any one voucher that a given user can enter into the system.	Prevent	Automated
		AP_SP3_C2	Signature Authority	Establish a dollar threshold for checks requiring two signatures--either two manual signatures or one manual signature and one computer-generated signature.	Prevent	Manual

Report ID: EPQX3005  
 Category: Status

PeopleSoft Internal Controls Enforcer  
 Test Plan Status

Page: 1  
 Run Date: Aug 30 2006  
 Run Time: 3:14:50 PM

Compliance Project: PROJ1  
 As of Date: Jun 30 2006  
 Include History: No  
 Business Process Option: All Values  
 Entity Option: All Values  
 Test Status Option: All Values

Process: APPLY\_CASH Cash applications  
 Entity: US001 US001 NEW YORK OPS  
 Control: AR\_SP3\_C1 Payment Predictor

Template ID	Description	Test Type	Attribute 1	Attribute 2	Detailed Description	Test ID	Test Status	Assigned To	Test Result	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Result Comment
AR_SP3_C1_T1	Review Payment Predictor Setup	Review			Review Payment Predictor methods and algorithms and related process scheduler settings.	AR_SP3_C1-AR_SP3_C1_T1-000001	Completed	PAPQ_SUBPROCES SOWNER2	Passed	9-Aug-04	20-Aug-04	9-Aug-04	18-Aug-04	
						AR_SP3_C1-AR_SP3_C1_T1-000002	Cancelled	PAPQ_TESTPLANO WNER	Undetermined	20-Jul-05	30-Sep-05			
						AR_SP3_C1-AR_SP3_C1_T1-000003	Completed	PAPQ_TESTPLANO WNER	Passed	20-Jul-05	30-Sep-05	20-Jul-05	20-Jul-05	

Control: AR\_SP3\_C2 EDI Manager

Template ID	Description	Test Type	Attribute 1	Attribute 2	Detailed Description	Test ID	Test Status	Assigned To	Test Result	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Result Comment
AR_SP3_C2_T1	Review EDI Manager Settings	Review			Review EDI Manager settings to identify the extent to which this best practice is utilized.	AR_SP3_C2-AR_SP3_C2_T1-000001	Completed	PAPQ_SUBPROCES SOWNER1	Passed	16-Aug-04	27-Aug-04	16-Aug-04	27-Aug-04	
						AR_SP3_C2-AR_SP3_C2_T1-000002	Cancelled	PAPQ_TESTPLANO WNER	Undetermined	20-Jul-05	30-Sep-05			
						AR_SP3_C2-AR_SP3_C2_T1-000003	Completed	PAPQ_TESTPLANO WNER	Passed	20-Jul-05	30-Sep-05	20-Jul-05	20-Jul-05	

Control: AR\_SP3\_C3 Sufficient Pymt Match Criteria

Template ID	Description	Test Type	Attribute 1	Attribute 2	Detailed Description	Test ID	Test Status	Assigned To	Test Result	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Result Comment
AR_SP3_C3_T1	Review Payment Match Criteria	Review			Review associated Payment Predictor settings.	AR_SP3_C3-AR_SP3_C3_T1-000001	Completed	PAPQ_SUBPROCES SOWNER1	Passed	12-Jul-04	16-Jul-04	12-Jul-04	23-Jul-04	
						AR_SP3_C3-AR_SP3_C3_T1-000002	Cancelled	PAPQ_TESTPLANO WNER	Undetermined	20-Jul-05	30-Sep-05			
						AR_SP3_C3-AR_SP3_C3_T1-000003	Completed	PAPQ_TESTPLANO WNER	Passed	20-Jul-05	30-Sep-05	20-Jul-05	20-Jul-05	

Control: AR\_SP3\_R1\_C1 Lockbox

Test	Detailed	Test	Planned	Planned	Actual	Actual	Result Comment
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Report ID: EPQX3006  
 Category: Status

PeopleSoft Internal Controls Enforcer  
 Action Plan Status

Page: 1  
 Run Date: Aug 30 2006  
 Run Time: 3:16:59 PM

Compliance Project: PROJ1  
 As of Date: Jun 30 2006  
 Include History: No  
 Business Process Option: All Values  
 Entity Option: All Values  
 Action Plan Status: All Values

Process: APPLY\_CASH Cash applications  
 Entity: US004 US004 ILLINOIS OPS  
 Control: AR\_SP3\_C1 Payment Predictor

Action Plan ID	Action Plan Status	Assigned To	Issue Description	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Resolution Comment
AR_SP3_C1_AP1	Cancelled	PAPQ_ACTIONPLANOW NER	Payment Predictor not configured properly	2-Aug-04	6-Aug-04			

Control: AR\_SP3\_C2 EDI Manager

Action Plan ID	Action Plan Status	Assigned To	Issue Description	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Resolution Comment
AR_SP3_C2_AP1	Completed	PAPQ_ACTIONPLANOW NER	Wrong Code sets	16-Aug-04	27-Aug-04	16-Aug-04	27-Aug-04	Code sets are now updated.

Control: AR\_SP3\_R1\_C1 Lockbox

Action Plan ID	Action Plan Status	Assigned To	Issue Description	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Resolution Comment
AR_SP3_R1_C1_AP1	Cancelled	PAPQ_ACTIONPLANOW NER	To Many Lockboxes	9-Aug-04	20-Aug-04			

Control: AR\_SP3\_R1\_C2 Live Check Policies

Action Plan ID	Action Plan Status	Assigned To	Issue Description	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Resolution Comment
AR_SP3_R1_C2_AP1	Cancelled	PAPQ_ACTIONPLANOW NER	To many lock boxes and live checks.	26-Jul-04	30-Jul-04	26-Jul-04		

Control: C2 Roles and Permissions

Action Plan ID	Action Plan Status	Assigned To	Issue Description	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	Resolution Comment
AR_C2_AP1	Cancelled	PAPQ_ACTIONPLANOW NER	To much access	9-Aug-04	13-Aug-04			

Report ID: EPQX3007  
Category: Status

PeopleSoft Internal Controls Enforcer  
Diagnostic History

Page: 1  
Run Date: Aug 30 2006  
Run Time: 3:18:32 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values  
Entity Option: All Values

Process: APPLY\_CASH Cash applications  
Entity: US001 US001 NEW YORK OPS

Control ID	Description	Diagnostic ID	Diagnostic Description	Benchmark	Last Run On
C2	Roles and Permissions	SEG_OF_DUTY1	Segregation of Duty Diag1	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY2	Segregation of Duty Diag2	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY3	Segregation of Duty Diag3	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY4	Segregation of Duty Diag4	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY5	Segregation of Duty Diag1	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY7	Segregation of Duty Diag7	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY8	Segregation of Duty Diag8	Y	Jul 31 2005 12:00:00 AM

Entity: US003 US003 CALIFORNIA OPS

Control ID	Description	Diagnostic ID	Diagnostic Description	Benchmark	Last Run On
C2	Roles and Permissions	SEG_OF_DUTY1	Segregation of Duty Diag1	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY2	Segregation of Duty Diag2	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY3	Segregation of Duty Diag3	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY4	Segregation of Duty Diag4	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY5	Segregation of Duty Diag1	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY7	Segregation of Duty Diag7	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY8	Segregation of Duty Diag8	Y	Jul 31 2005 12:00:00 AM

Entity: US004 US004 ILLINOIS OPS

Control ID	Description	Diagnostic ID	Diagnostic Description	Benchmark	Last Run On
C2	Roles and Permissions	SEG_OF_DUTY1	Segregation of Duty Diag1	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY2	Segregation of Duty Diag2	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY3	Segregation of Duty Diag3	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY4	Segregation of Duty Diag4	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY5	Segregation of Duty Diag1	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY7	Segregation of Duty Diag7	Y	Jul 31 2005 12:00:00 AM
		SEG_OF_DUTY8	Segregation of Duty Diag8	Y	Jul 31 2005 12:00:00 AM

Entity: US005 US005 FLORIDA OPS

Control ID	Description	Diagnostic ID	Diagnostic Description	Benchmark	Last Run On
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Report ID: EPQX3008  
Category: Status

PeopleSoft Internal Controls Enforcer  
Attachment Report

Page: 1  
Run Date: Aug 30 2006  
Run Time: 3:20:21 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Include History: No  
Business Process Option: All Values  
Entity Option: All Values

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No matching data rows found.

Report ID: EPQX4001  
Category: Sign Off

PeopleSoft Internal Controls Enforcer  
Sign-off Sheet

Page: 1  
Run Date: Aug 30 2006  
Run Time: 3:23:48 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Sign-off ID: 09/30/2004  
Include History: No  
Business Process Option: All Values  
Entity Option: All Values

Process: APPLY\_CASH Cash applications

Entity	Entity Name	Sign-off Due Date	Status	Sign-off By	Sign-off On	Approved?	Approved By	Approved On
US001	US001 NEW YORK OPS	30-Sep-04	Signed Off	VP1	May 5 2004 6:04:10 PM	Approved	VP1	May 5 2004 6:04:25 PM
US003	US003 CALIFORNIA OPS	30-Sep-04	Signed Off	VP1	May 5 2004 6:02:58 PM	Approved	VP1	May 5 2004 6:03:28 PM
US004	US004 ILLINOIS OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US005	US005 FLORIDA OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US006	US006 OREGON OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM

Process: CONSOLIDATION Consolidation

Entity	Entity Name	Sign-off Due Date	Status	Sign-off By	Sign-off On	Approved?	Approved By	Approved On
US001	US001 NEW YORK OPS	30-Sep-04	Signed Off	VP1	May 5 2004 6:06:25 PM	Approved	VP1	May 5 2004 6:06:45 PM
US003	US003 CALIFORNIA OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US004	US004 ILLINOIS OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US005	US005 FLORIDA OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US006	US006 OREGON OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM

Process: MAINT\_CUST\_MASTER Maintain customer master file

Entity	Entity Name	Sign-off Due Date	Status	Sign-off By	Sign-off On	Approved?	Approved By	Approved On
US001	US001 NEW YORK OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US003	US003 CALIFORNIA OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US004	US004 ILLINOIS OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US005	US005 FLORIDA OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM
US006	US006 OREGON OPS	30-Sep-04	Signed Off	VP1	May 5 2004 12:00:00 AM	Approved	VP1	May 5 2004 12:00:00 AM

Report ID: EPQX4002  
Category: Sign Off

PeopleSoft Internal Controls Enforcer  
SBP Instances not in Sign Off

Page: 1  
Run Date: Aug 30 2006  
Run Time: 3:25:32 PM

Compliance Project: PROJ1  
As of Date: Jun 30 2006  
Sign-off ID: 09/30/2004  
Include History: No  
Business Process Option: All Values  
Entity Option: All Values

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Subprocess ID	Subprocess Name	Entity ID	Entity Name
FIXED_ASSETS_ACQ	Acquiring Fixed Assets	10000	World Wide Consolidation
FIXED_ASSETS_DISP	Dispoing Fixed Assets	10000	World Wide Consolidation
GC_CONSOLIDATION	Corporate Consolidation	10000	World Wide Consolidation
PROCESS_AP	Process Accounts Payable	US002	US002 MASSACHUSETTS OPERATIONS

Report ID: EPQX5001  
Category: Business Conduct Alert

PeopleSoft Internal Controls Enforcer  
Business Conduct Alert Report

Page: 1  
Run Date: Aug 30 2006  
Run Time: 3:27:22 PM

As of Date: Jun 30 2006  
Include History: Yes  
Submit Date Option: Period - Jan 1 2006 - Jun 30 2006  
Incident Status Option: All Values

Incident	Submit On	Status	Action	Last Updated By	Last Updated On
There appears to be exceptions to the control on duplicate signatures for AP checks over \$10,000. Please have someone review the check register and copies of the checks.	Jun 12 2006 11:47:38 AM	New	Noted item of duplicate signature non-compliance.	VP1	Jun 12 2006 11:48:48 AM
		Under Review	Assigned to internal audit and special fraud team	VP1	Jun 12 2006 11:49:21 AM
		Under Review	After review of check register and copies of checks, reviewed the vendors in which the checks were written. It appears that the assistant controller was writing checks over 10K to a vendor where the assistant controller's spouse was the owner.	VP1	Jun 12 2006 1:26:30 PM
		Closed	The assistant controller has been fired and legal action has been taken up by the legal department.	VP1	Jun 12 2006 1:27:29 PM

