Working with the User Access Dashboard

User Access Dashboard Workbook

For guidance on running the dashboard and entering parameters please see Running the User Access Dashboard (pdf).

Once the dashboard is updated you can start working with the data. The workbook includes the following worksheets:

- **Dashboard** – main sheet showing a series of cards analysing the data and gives you a snapshot for the month. Includes a comments box to include notes and evidence of review.
- **User Summary** – shows the breakdown of the pie chart. Use this sheet to drill down to the users in each category.
- **Checklist** – includes details of each report including the parameters. Use this sheet to check that the reports are for the expected parameters. For example, if any data looks odd, the period or department might be wrong.
- **Reports** – full reports as downloaded from Oracle.
- **Parameters** – this provides the Oracle parameters.

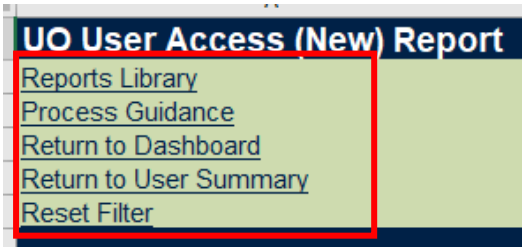
Navigation

Dashboard sheet – clicking any line will take you to the relevant report, filtered to show the data relating to the line that you've clicked. Clicking on the pie chart will take you to the User Summary sheet.

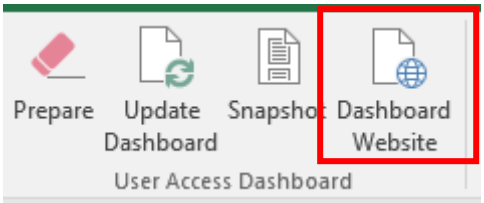
User Summary sheet – clicking any line will take you to the relevant report filtered to show the data point you've clicked.

Reports sheets have links at the top of each page:

- Reports Library – takes you to the relevant webpage in the Reports Library.
- Process Guidance – takes you to relevant guidance on managing Oracle access.
- Return to Dashboard - takes you back to the Dashboard sheet.
- Return to User Summary – take you to the User Summary sheet.
- Reset Filter – clicking this link will clear the filters on the report and show the full data (to return to filtered data, you will need to return to the Dashboard sheet and click through again).



There is information about the Dashboard available on the Finance Division website. You can link to this from the "Dashboard website" button in the ribbon.



Overview

Card	Risk	Action
Starters, leavers, outstanding training and changes to responsibilities	Staff that have left the department (including on long-term absence) but continue to have access to Oracle Financials. Users have inappropriate access.	• Confirm that the new users who have been set up in the reporting period are as expected and their roles and responsibilities are appropriate. • Confirm that the leavers in the reporting period are as expected. If this returns a zero value but you know of leavers, please complete the leaver forms. Check that staff that have left the University or the department do not appear on the current report. • Check responsibilities scheduled to end in the next reporting period (which will be automatically removed) are correct. (The report calculates the next reporting period as the same length as the reporting period just run.) • Confirm whether any users with Oracle training outstanding need to complete training or if their responsibilities can be revoked. • Confirm that the responsibilities added and removed for continuing users during the period of the report are as expected and are appropriate for the user's job.
Segregation of duties: Potential risks of breach	Risks of error or fraud in spend.	Review all users with the ability to breach segregation of duties and whether this is appropriate: • Review processes to ensure no users can complete all four steps (raise, approve, receipt and match the invoice) in the process. • Review processes to reduce any necessary self-approval to £1k and ensure the compensating control is implemented. • Consider whether any of these users should have approval only access (usually more suitable for more senior finance team staff). •

Higher risk P2P users	Users have inappropriately high approval limits for their role and/or the department's budget. Higher risk access has been inappropriately allocated.	All users in these categories should be reviewed: • Review users with approval limits of £50,000 and above to confirm these are appropriate to the user's role and the department's budget. • Confirm Buyer Work Centre access is limited to those that need it. If they are not performing key Buyer Work Centre tasks this access should be revoked. We recommend that ideally departments should have 2-3 users with access to Buyer Work Centre. • Review users with full Payables access (this includes releasing holds). If users do not release holds consider amending their access to Payables – No Release Holds, or Payables Enquiry where they do not need to match supplier invoices to POs. • Review users with combinations of Buyer Work Centre and other types of access and consider whether they are appropriate. • Confirm that no users who are able to raise requisitions and have access to Buyer Work Centre are listed as Shoppers or Reviewers in their position.
User Summary – Count (pie chart)	Information only	• Review split of users to confirm this is as expected.
General Ledger	Transactions are journalled against budgets inappropriately (e.g. not in line with trust regulations or with research or donation funder terms and conditions).	• Consider whether the approval limits are appropriate, especially those over £50,000. • If a separate hierarchy for project journals and transfers is maintained, it may be appropriate to review this at the same time.
Projects – Requisition approvals	Project requisitions do not have approver allocated and get stuck in the system.	• Confirm any delegations of requisition approval are to appropriate levels in the PO hierarchy. • Confirm where delegations of requisition approval have been made to multiple levels in the PO hierarchy that these are consistent/appropriate. • Where delegated positions do not have an associated user in the PO hierarchy ensure these delegations are amended as soon as possible.

1. Starters, leavers, outstanding training and changes to responsibilities

Report: UO User Access (New)

Worksheets: User Access_Current and User Access_Previous

Process

Departments are responsible for managing Oracle access within their department in line with the Managing Oracle Access process. Access should be managed in line with two key principles:

- Access must only be granted to those that need it (and removed as soon as it is not needed).
- Access must be limited to the minimum needed to deliver the role, including appropriate approval and journal limits. Edit access should only be granted where the user needs to carry out transaction activity; otherwise enquiry (read-only) access should be used.

New users: access requests should be made using the online form, approved by an appropriate signatory. This should be submitted before the user starts to ensure they are invited to training before their arrival (note all users, including temporary staff and students, must be added to CoreHR so that an employee number is available, and must have a single sign-on). Access will not be released until training is completed.

Leavers: if a user is leaving the department or the University or if their role changes so they no longer use the system, relevant access should be removed via the online form. It is recommended practice to submit the form prior to the user's leaving date, at which point an 'end-date' will be applied to the user's account for the day immediately following their departure.

Changes: if any changes to access are required once an Oracle Financials user account has been created, then the Change User form should be completed and submitted to the Support Centre by the authorised signatory indicating their approval for the request.

Note there are three changes that it is easy to overlook:

- Change in role – check if changes to access are needed to ensure it remains the minimum required.
- Long term absence – access should be removed during long-term absence, such as long-term sickness, parental leave or secondments. Re-training is not required until access has been dormant for two years (note this has increased from 12 months).
- Transfers to another department – ensure that access is removed.

Action

This card enables you to check changes that have happened during the period:

- Confirm that the new users who have been set up in the reporting period are as expected and their roles and responsibilities are appropriate.
- Confirm that the leavers in the reporting period are as expected. If this returns a zero value but you know of leavers, please complete the leaver forms. Check that staff that have left the University or the department do not appear on the report.
- Check responsibilities scheduled to end in the next reporting period (which will be automatically removed) are correct. (The report calculates the next reporting period as the same length as the reporting period just run.)
- Confirm whether any users with Oracle training outstanding need to complete training or if their responsibilities can be revoked.
- Confirm that the responsibilities added and removed for continuing users during the period of the report are as expected and are appropriate for the user's job.

2. Segregation of duties: Potential risks of breach

Report: UO PO Hierarchy and UO Department P2P Segregation of Duties

Worksheets: PO Hierarchy and P2P Segregation

Please note, you cannot backdate these reports. They will give you a snapshot at the date the report is run of the department's PO hierarchy and all users who have access to both raise and approve requisitions as well as match supplier invoices against POs.

Process

Segregation of duties is a key principle in financial control, aiming to reduce the risk of fraud and error. It involves breaking down processes so that no single person is responsible for every stage in a process.

No one member of University staff should complete all the steps of the Purchase to Pay process – segregation of duties is a key financial control. For example, requisition preparation, approval and receipting, should be completed by a minimum of two people.

If this is not possible, the Purchase to Pay Audit Report should be used as a compensating control; all transactions should be reviewed each month to confirm that they are legitimate i.e. the procurement was for a genuine business need, an appropriate supplier was selected, and the purchasing limits followed. Note – this report is included on the Month-End Dashboard.

Action

Review all users with the ability to breach segregation of duties and whether this is appropriate:

- Review processes to ensure no users can complete all four steps in the process.
- Review processes to reduce any necessary self-approval to £1k and ensure the compensating control is implemented.
- Consider whether any of these users should have approval only access (usually more suitable for more senior finance team staff).

Additional information

The report identifies users that have the potential to breach segregation of duties (conflicting access):

- Users that can raise, approve and receipt a requisition (3 steps)
- Users that can complete the three steps and have approval limits over £50k i.e. are high risk users able to self-approve high value transactions
- Users that can complete the three steps and also match the invoice (4 steps).

All user access requests that include a request for conflicting access are reviewed. Director or Finance approval is required for all access with conflicts. Please note that if the compensating control (review of the P2P Audit Report) is not operating, the conflicting access may be removed.

3. Higher risk P2P users

Report: UO PO Hierarchy and UO User Access (New)

Worksheet: PO Hierarchy and User Access_Current

Please note, you cannot backdate the UO PO Hierarchy report. It will give you a snapshot at the date the report is run of the department's PO hierarchy.

Process

It is important to ensure that purchasing approval limits are appropriate to a user's job and the department's budget. Users' approval limits should be kept at the lowest level possible which allows them to perform their duties effectively.

Certain roles in Oracle also grant users access which can be open to higher risk.

Buyer Work Centre access should only be available to users with level 3 (Requisitioner) access or above. Users with access to Buyer Work Centre should be regularly performing any of the following three processes:

1. Approving new suppliers;
2. Manually generating POs;
3. Closing open POs for receipting or invoicing.

Payables access (not Payables - No Release Holds) should only be granted to those who need to be able to release holds on invoices.

Action

All users in these categories should be reviewed:

- Review users with approval limits of £50,000 and above to confirm these are appropriate to the user's role and the department's budget.
- Confirm Buyer Work Centre access is limited to those that need it. If they are not performing any of the three processes above this access should be revoked as all other tasks performed via Buyer Work Centre can be done using lower risk Oracle access. We recommend that ideally departments should have 2-3 users with access to Buyer Work Centre.
- Review users with full Payables access (this includes releasing holds). If users do not release holds consider amending their access to Payables – No Release Holds, or Payables Enquiry where they do not need to match supplier invoices to POs.
- Review users with combinations of Buyer Work Centre and other types of access and consider whether this is appropriate.
- Confirm that no users who are able to raise requisitions and have access to Buyer Work Centre are listed as Shoppers or Reviewers in their position.

4. User Summary – Count (pie chart)

Report: UO PO Hierarchy and UO User Access (New)

Worksheet: PO Hierarchy and User Access_Current

Please note, you cannot backdate the UO PO Hierarchy report. It will give you a snapshot at the date the report is run of the department's PO hierarchy.

Process

This provides a visual aid for departments to see the proportion of their users split between Shoppers, Non-PI Reviewers, Reviewer PIs and Other users.

Action

Review split of users to confirm this is as expected. In particular, confirm that the higher risk users ("Other users" are those with access beyond raising or reviewing POs) are as expected.

5. General Ledger

Report: UO General Ledger User Access

Worksheet: GL Hierarchy

Process

Users with General Ledger access are able to self-approve journals up to their approval limit.

There is no system based approval hierarchy for project journals and transfers, instead a manual process should be implemented. It is expected that this will mirror the GL Hierarchy.

If departments wish to implement a different approval hierarchy for project journals, this delegation should be explicitly made and documented.

Delegating authority to approve either GL or project journals forms part of the department's scheme of delegation and should be documented. A template register is available on the delegations of authority pages.

Action

- Consider whether the approval limits are appropriate, especially those over £50,000.
- If a separate hierarchy for project journals and transfers is maintained, it may be appropriate to review this at the same time.

Additional information

When a user leaves, as well as removing their access, if they are a journal approver for other users, those users need action taking to allocate a new journal approver.

6. Projects – Requisition Approvals

Report: UO Project Approvers

Worksheet: Project Approvers

Please note, you cannot backdate the UO Project Approvers report. It will give you a snapshot at the date the report is run of the department's projects, Purchasing Approvers and delegations.

Process

All project tasks require an approver. However task managers are able to delegate the ability to approve requisitions to others in the PO Hierarchy (for example, all project approvals may be directed to the department's normal authorised signatory).

It is good practice for PIs to be included in the reviewer position in the purchasing hierarchy to confirm they agree spend on their project and provide a system-based audit trail. This card shows the number of tasks where this is the case.

It is important to review this report when staff leave to ensure that related approval routes can be amended.

Action

- Confirm any delegations of requisition approval are to appropriate levels in the PO hierarchy.
- Confirm where delegations of requisition approval have been made to multiple levels in the PO hierarchy that these are consistent/appropriate.
- Where delegated positions do not have an associated user in the PO hierarchy ensure these delegations are amended as soon as possible.

Additional information

Project approvals may be delegated to a position in the purchasing hierarchy e.g. Level 6. If the hierarchy is reviewed and this position becomes empty, it is necessary to ensure project approvals are updated to avoid requisitions getting stuck.