

Submitting an Issue for Review

Last Modified on 07/12/2024 4:57 pm EDT

Overview

After creating an issue for an Internal Audit Project's Control, a member of the Internal Audit Team must review the issue and add further information before the issue can be submitted for review.

User Account Requirements

The user account used to log into Resolver must be added to the Internal Audit Team user group.

Related Information/Setup

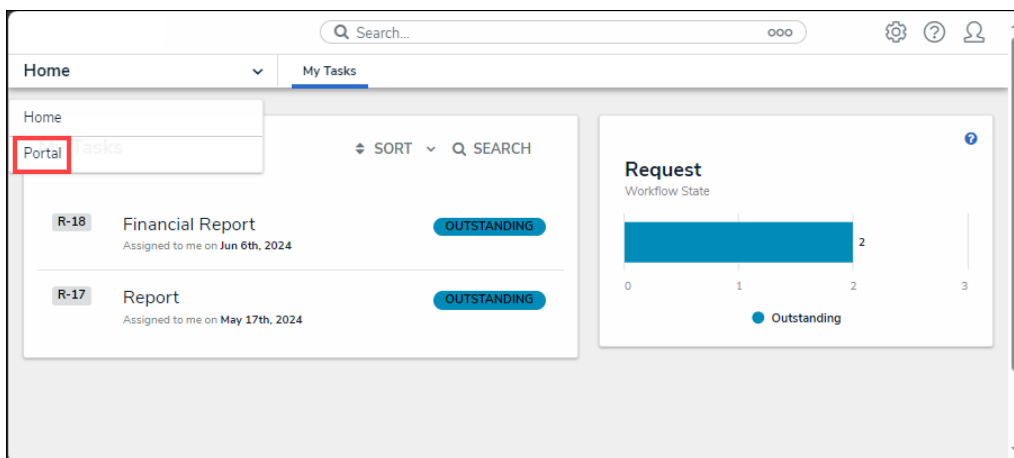
Please refer to the [Creating a New Issue](#) article for more information on how to add a new issue to an Internal Audit Project's Control.

Please refer to the [Creating a New Corrective Action](#) article for more information on creating a new corrective action for an issue.

Please refer to the [Using an Existing Corrective Action on an Issue](#) article for more information on using an existing corrective action for an issue.

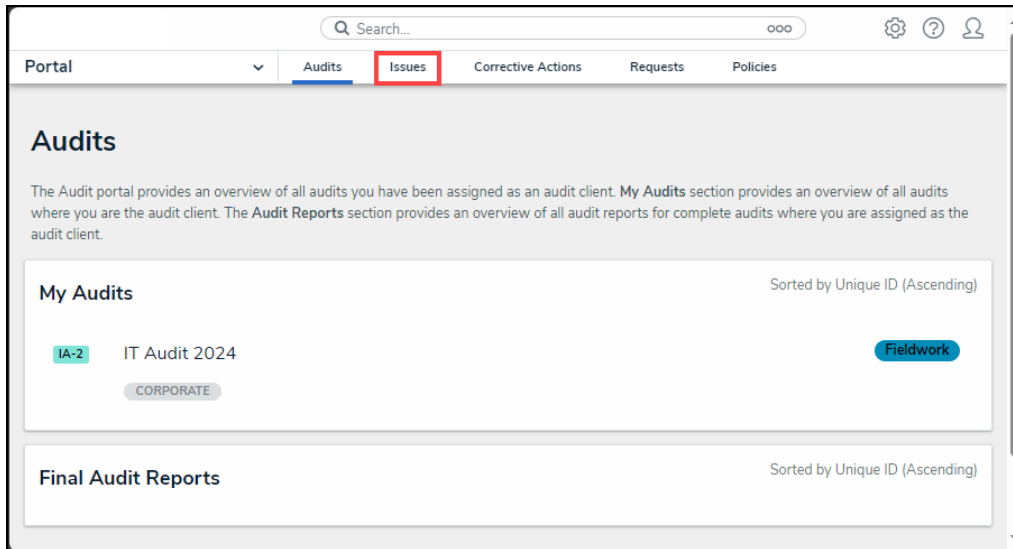
Navigation

1. From the **Home** screen, click the **Home** dropdown and select the **Portal** link.



Home Dropdown

2. From the **Audits** screen, click on the **Issues** tab.



Issues Tab

3. From the **Issues** screen, click on an open issue from the **My Issues** section.

The screenshot shows the Resolver Issues portal. At the top, there is a search bar and navigation tabs for Portal, Audits, Issues, Corrective Actions, Requests, and Policies. The 'Issues' tab is selected. Below the navigation, the 'Issues' section is titled, and a description states: 'The Issue portal provides an overview to all the Issues that you have been assigned as an issue owner or delegate.' A 'My Issues' section follows, with a search bar and a sort option 'Sorted by Due Date (Ascending)'. A list of issues is displayed, each with an ID, a title, a description, and a status button. Issue I-12, 'Lack of Timely Reconciliation in Cash Handling Processes', is highlighted with a red box and has an 'Open' status button.

Issue ID	Issue Title	Description	Status
I-8	Noncompliance with policies or other best practices	The key controls or procedures are not in compliance with organizational policies or generally accepted best practices	Overdue
I-3	Lack of separation of duties	Individuals involved in the control performance have excessive or elevated permissions enabling access to areas that should be separated	Overdue
I-6	Management override of controls	Management has demonstrated a pattern of control override	Overdue
I-2	No oversight and review	There is no supervision or review of the process	Review
I-4	Insufficient control consciousness	Within the organization, for example, the tone at the top and the control environment	Review
I-9	No formal change management process	Controls may exist for this objective, but have undergone changes without adequate review and approval and may not provide adequate coverage	Open
I-7	Deficiency in the operation of a key IT general control	A key application or IT general control is not operating effectively	Closed
I-14	No Formal Review Process	Controls for this objective have not undergone changes without an adequate review.	Closed
I-12	Lack of Timely Reconciliation in Cash Handling Processes	The internal audit for the Cash Process for SOX (Sarbanes-Oxley) Compliance project identified a deficiency in the timely reconciliation of cash transactions. The reconciliation process, specifically related to cash receipts and disbursements, is not performed on a regular and timely basis	Open
I-11	Insufficient Segregation of Duties in HR Systems Access	The internal audit identified a lack of adequate segregation of duties in the access controls for HR systems, particularly in the Payroll module. Certain employees possess overlapping responsibilities, allowing them to initiate, approve, and process payroll transactions without sufficient checks and balances.	Open
I-10	Inadequate Documentation of Payroll Processes	The internal audit identified a lack of comprehensive documentation for the end-to-end payroll processes within the HR and Payroll department. The absence of detailed process documentation poses a risk to data accuracy, employee confidentiality, and compliance with regulatory requirements.	Open

Open Issue

Submitting an Issue for Review

- From the **Issues Details** screen, review the following fields:
 - Description:** A brief description outlining the issue.
 - Priority:** The issues current priority:
 - **Low**

- **Medium**
- **High**
- **Urgent**
- **Issue Owner:** The user or user group that is responsible for the issue.
- **Issue Type:** The type of Issue:
 - **Documentation Issue**
 - **Control Design Issue**
 - **Control Operation Issue**
 - **Human Error**
- **Due Date:** The date the issue is due to be resolved. A date can be selected from the **Calendar** pop-up by clicking on a **Date**.
- **Issue Resolution Date:** The date the issue is actually completed and resolved. This date will be added before the issue is completed and is selected from the **Calendar** pop-up by clicking on a **Date**.

The screenshot shows the 'Manage Issue' interface in the Resolver application. The 'Issue Details' section on the left is highlighted with a red box. It contains the following fields:

- Description:** Controls may exist for this objective, but have undergone changes without adequate review and approval and may not provide adequate coverage.
- Priority:** Low
- Issue Owner:** Internal Audit Clients (Limited User)
- Issue Type:** Control Operation Issue
- Due Date:** May 20, 2024
- Issue Resolution Date:** (empty)

The 'Manage Issue' section on the right contains the following fields:

- Date Identified:** April 20, 2024
- Recommendation:** Develop comprehensive change management policies and procedures that outline the entire change lifecycle, from identification and assessment to implementation and evaluation. Ensure that these policies align with industry best practices and organizational goals.
- Management Response:** The management acknowledges the identification of the absence of a formal change management process, and we recognize the importance of a structured approach to managing organizational changes. We are committed to addressing this issue promptly and have outlined a comprehensive plan to establish a formal change management process within our organization.
- Supporting Attachments:** + ADD FILE, + ADD LINK

Review the following Fields

2. From the **Manage Issue** section review the following fields:
 - **Date Identified:** The date the issue was initially identified.
 - **Recommendation:** Outline a brief recommendation used to address the issue. The **Recommendation** field is a free form field.
 - **Management Response:** Management will enter a response to the issue and resolution in the **Management Response** field. User may see information in this field if an issue was sent for review and sent back to the owner requesting further information.
 - **Supporting Attachments:**
 - **+ Add File:** Users can attach evidence to the issue by dragging and dropping

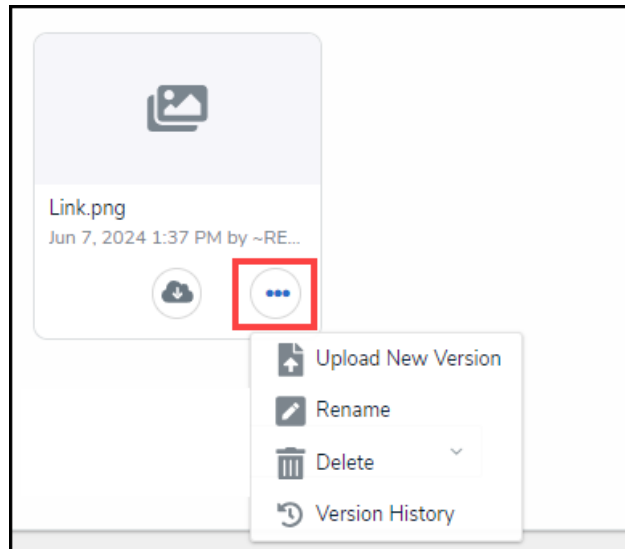
an image in the **Supporting Attachments** field or clicking the **+ Add File** link and selecting an image from the connected PC. The maximum size for Files is 100 MB. the following file types are not valid (.bat, .exe, .gif, .sh, .dll, or .com).

- **Add Link:** Users can attach evidence to the issue by clicking on the **Add Link** link to attach a web link to the issue or click the **Click to add a web link to a file** link.
- **Identified By:** The user or user group who initially identified the issue. Select the user group who initially identified the issue from the **Identified By** dropdown menu.

The screenshot shows the 'Manage Issue' section of the Resolver portal. The interface is divided into two main panels. The left panel, titled 'Issue Details', contains fields for Description, Priority (set to Low), Issue Owner (Internal Audit Clients (Limited User)), Issue Type (Control Operation Issue), Due Date (May 20, 2024), and Issue Resolution Date. The right panel, titled 'Manage Issue', contains a 'Date Identified' dropdown (April 20, 2024), a 'Recommendation' text area, a 'Management Response' text area, 'Supporting Attachments' with '+ ADD FILE' and '+ ADD LINK' buttons, a file upload area with instructions 'Drag files here or click to select...' and 'Click to add a web link to a file...', and an 'Identified By' dropdown (Risk Team). A red box highlights the 'Manage Issue' section.

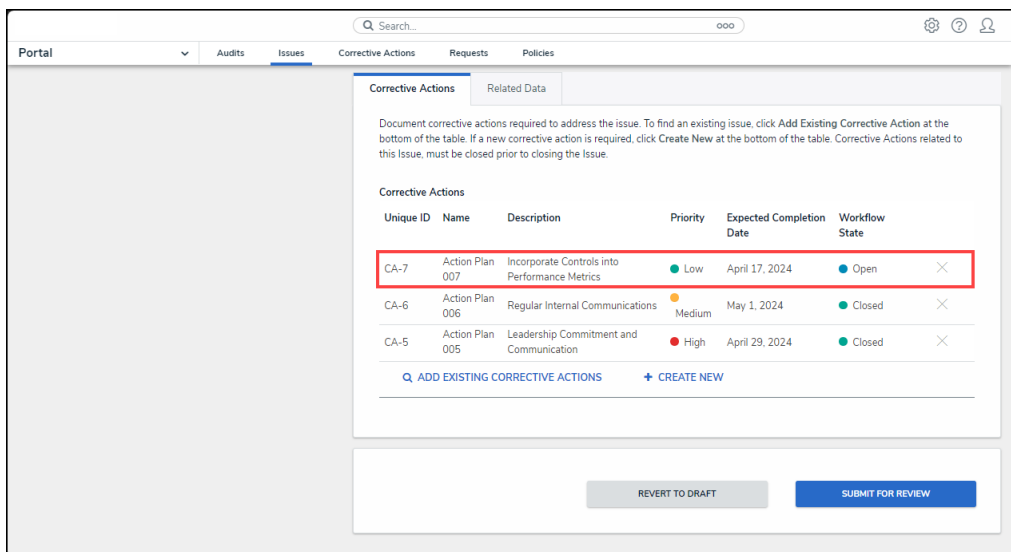
Manage Issue Section

3. **(Optional)** Click the **More** icon on the uploaded file card to [upload new version](#), [rename](#), [delete](#), or check [version history](#).



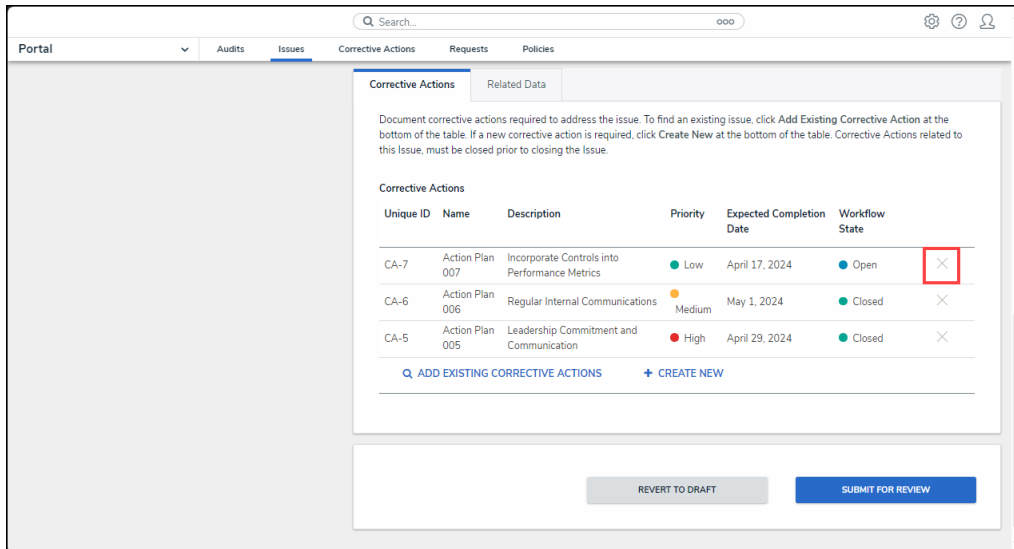
More Icon

- From the **Corrective Actions** tab, click on a **Unique ID** on the **Corrective Actions** table to view the corrective action.



Corrective Action

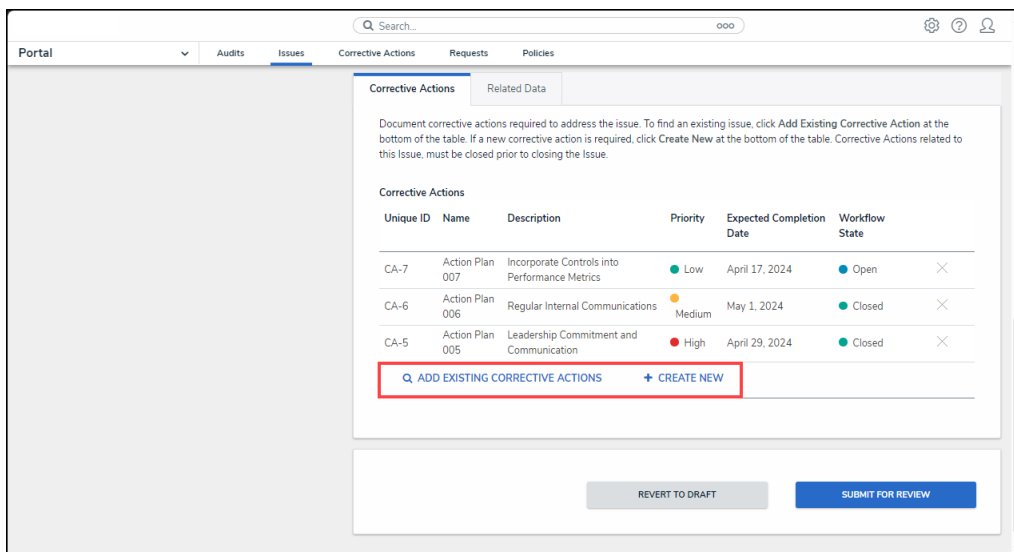
- (Optional)** Click the **x** icon next to a corrective action to remove the corrective action from the issue.



X Icon

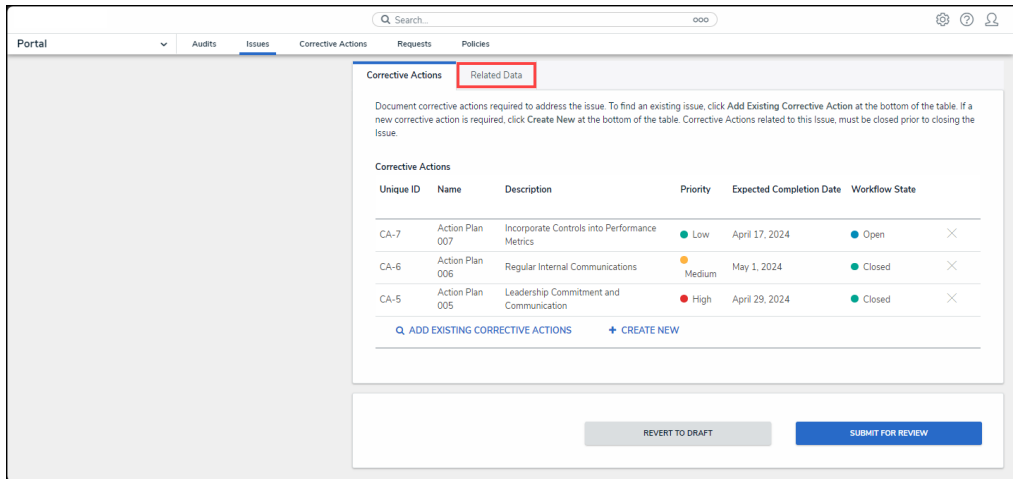
6. Add a corrective action to the issue by clicking one of the following links:

- **Add Existing Corrective Actions:** Click the **Add Existing Corrective Actions** link to add an existing corrective action to the issue.
- **+ Create New:** Click the **+ Create New** link to add a new corrective action to the issue.



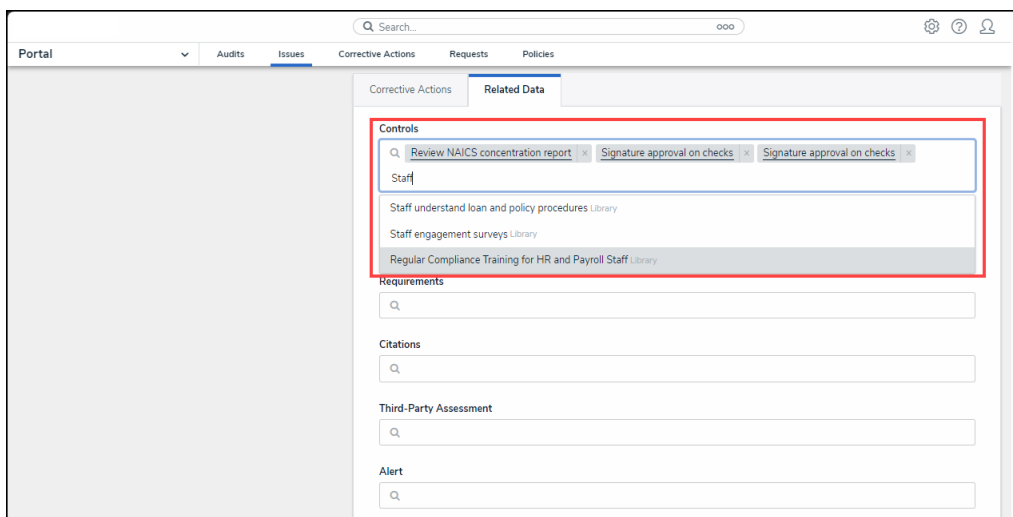
Corrective Action Links

7. Click the **Related Data** tab.



Related Data Tab

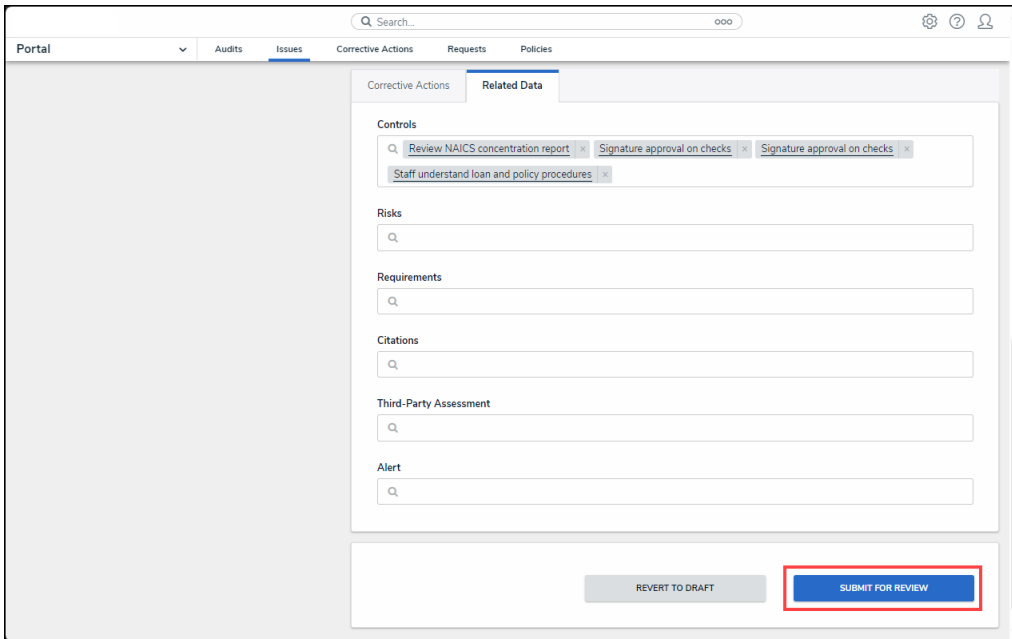
- From the **Related Data** tab, enter a control name in the **Controls** field and select a control from the dropdown menu to add the control to the issue.



Controls Dropdown Menu

- Enter a risk name in the **Risks** field and select a risk from the dropdown menu to add the risk to the issue.
- Enter a requirement name in the **Requirements** field and select a requirement from the dropdown menu to add the requirement to the issue.
- Enter a citation name in the **Citations** field and select a citation from the dropdown menu to add the citation to the issue.
- Enter a control name in the **Third-Party Assessment** field and select an assessment from the dropdown menu to add the assessment to the issue.
- Enter an alert name in the **Alert** field and select an alert from the dropdown menu to add the alert to the issue.
- Scroll to the bottom of the screen and click the **Submit for Review** button to submit the

issue for review.



Submit for Review Button