SAO

STATE ACCOUNTING OFFICE

FMC Monthly

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October 31, 2025

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Agenda

- Internal Controls
    - Green Book Updates
    - Separation of Duties
- GA@WORK
    - Timeline Updates
    - Super Users
    - GA@WORK Resource Library
    - Staying Connected

Internal Controls
Green Book Updates

Internal Controls

What is it?

A process that provides **reasonable assurance** that the objectives of the organization will be achieved.

Not one event, but a series of actions that occur throughout an organization's operations.

An **integral part of the operational processes** and not a separate system

Why is it important?

Effective internal controls provides reasonable assurance that objectives of the organization will be achieved:

- ☑ Reduce the risk of fraud or errors
- ☑ Accurate financial reports
- ☑ Grant compliance

Remember in government we are ultimately protecting State assets and serving the taxpayer.

For example, we want to make sure the State is **paying the proper** person the **correct amount**.

Key Green Book Updates

- GAO updated the Green Book in 2025 to provide requirements, guidance, and resources to help managers better address risk areas related to fraud; improper payments; information security; and the implementation of new or substantially changed programs, including emergency assistance programs.

- Additional wording relating to **Management**
  - People are what make internal control work. Management—***at all levels***……..is responsible for an effective internal control system.

Key Green Book Updates

- Additional wording relating to **External Parties**
  - Previous: External parties can be ***service organizations*** that manage business processes on behalf of the entity or other parties interacting with the entity.

  - Updated: External parties may include ***service organizations, suppliers, contractors, regulated entities, federal entities, state and local governments, and grantees.***

- An emphasis on prioritizing preventive control activities and highlighting management's responsibility for internal control at all levels within the entity's organizational structure, such as program and financial managers.

Key Green Book Updates

- Expanded wording relating to **Information Technology**
  - Information technology may be incorporated into business processes to reduce the risk of human error and enhance efficiency.

  - The use of information technology—particularly new or emerging technologies—by an entity creates both opportunities and risks. It can enable innovation and generate efficiencies through automation. It may also increase complexity, which makes identifying and managing risks more difficult.

Key Green Book Updates

Risk Assessment

- Expanded Principle 8
  - Previous: Management should consider the potential for fraud when identifying, analyzing, and responding to risks.

  - Updated: Management should consider ***risks related*** to fraud, ***improper payments, and information security*** when identifying, analyzing, and responding to risks.

- Expanded Risk Response section, including additional discussion of residual risk
  - After designing risk responses, management then considers residual risk. ***In instances where a risk response results in the residual risk exceeding defined risk tolerances, management revisits and revises the response. Operating within the defined risk tolerance provides greater assurance that the entity will achieve its objectives.***

Key Green Book Updates

Risk Assessment

- Expanded discussion relating to documenting the results of the risk assessment:
  - Management documents the results of the risk assessment, ***including the identification, analysis, and response to risks that are completed on both a periodic and ongoing basis*.** This includes documentation of the consideration of risks related to fraud, improper payments, information security, and significant internal and external changes that could impact the internal control system.

- Expanded Other Illegal Acts
  - This could include certain types of corruption, ***bribery, extortion, and cybercrimes***.

- Added new Attribute
  - ***Establishment of a Process for Responding to Change***

Key Green Book Updates

Control Activities

- Added new Attribute
  - ***Design of Preventive and Detective Control Activities***

- Expanded Response to Risks
  - Previous: Management designs control activities to fulfill defined responsibilities and address identified risk responses.
  - Updated: Management designs control activities or modifies existing control activities to ***mitigate risks to acceptable levels*** within management's defined risk tolerance for which control activities are needed.

Key Green Book Updates

Control Activities

- Added new examples of Common Categories of Control Activities, including:
  - ***Authorization of Transactions***
  - ***Oversight of entity business processes assigned to service organizations***
  - ***Oversight of Grant Programs***
  - ***Program-related Control Activities***
  - ***Fraud-related Control Activities***
  - ***Improper-payment-related Control Activities***
  - ***Compliance-related Control Activities***

- Additional details in Appendix, including examples of preventative and detective controls

Key Green Book Updates

- Additional control activity details in Appendix, including examples of preventative and detective controls

How do I use this appendix?

Important facts and concepts related to preventive and detective control activities

What is in this appendix?

This appendix is designed to supplement the control activities component. It:

- Highlights preventive and detective control activities
- Provides examples of sources of data to use in control activities

Who is this appendix for?

The oversight body | Financial managers | Program managers | Personnel

What are control activities?

Actions management establishes through policies and procedures as part of the control activities component to specifically mitigate risks to acceptable levels to achieve the entity's objectives. They can be implemented as:

Preventive Designed to avoid an unintended event or result before it occurs

Detective Designed to discover and timely correct an unintended event or result

Selecting control activities

To mitigate risks, management designs an appropriate mix of preventive and detective control activities

Management considers preventive control activities first. Preventive control activities:

- Offer the most cost-efficient use of resources
- Avoid a difficult and expensive "pay and chase model"

Step 1: Preventive

- Training on internal control
- Logical access control activities
- Identity-verification control activities
- Eligibility-verification control activities
- Preventive data analytics
- Automated approvals
- Unique identifiers to prevent duplication

Step 2: Detective

- Postpayment reviews
- Reconciliations
- Information security logging
- Detective data analytics
- Responding to reported risks and incidents

Many of these activities can be implemented as both preventive and detective control activities

Data sources

Data sources may be helpful to management in performing control activities. Examples include:

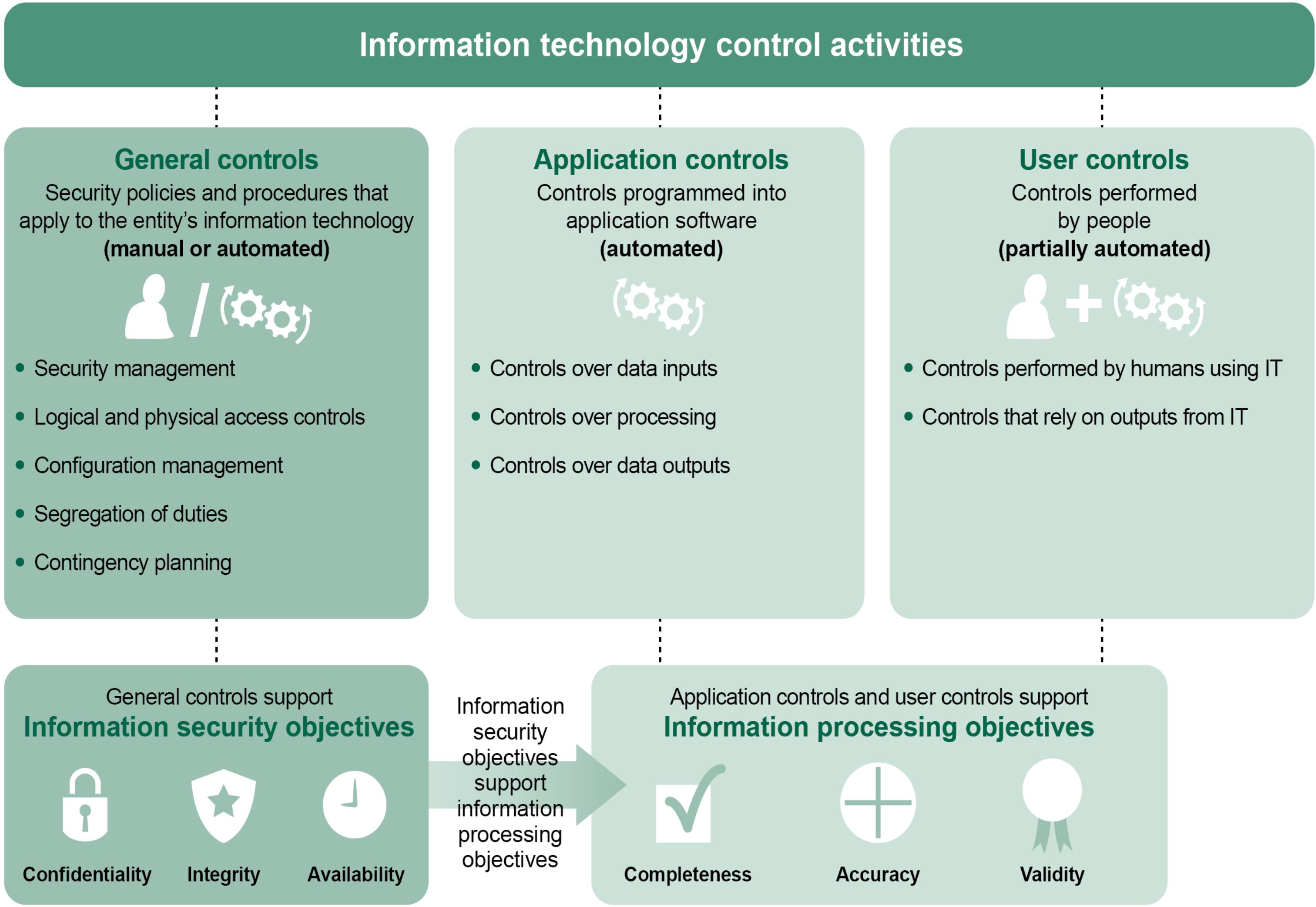
The **Full File of Death Information** is a database used to verify data for program beneficiaries to help prevent improper payments to deceased persons.

Do Not Pay is a system that provides a variety of data-matching and other data-analytics services for federal and state agencies to help prevent and detect improper payments.

Source: GAO. | GAO-25-107721

Key Green Book Updates

- Expanded details relating to Information Technology control activities.



Source: GAO. | GAO-24-106889

Key Green Book Updates

- Information and Communication
  - Expanded wording within each Principle

- Monitoring
  - Expanded wording throughout, including new sections within Corrective Actions

Internal Controls - Separation of Duties

Separation of Duties

What is it?

Separating the responsibilities to **<u>different personne</u>**l for:

- Authorizing transactions
- Processing transactions
- Recording transactions
- Reviewing the transactions
- Handling any related assets (including supporting documentation)

For example, one person initiates, a different person records, a different person approves.

Why is it important?

Remember separation of duties is a key preventive internal control for many risk areas, to help reduce the risk of error, misuse, or fraud.

If duties are not separated, then what other mitigating control is in place?

Should the process be changed to implement this key control activity?

Separation of Duties and GA@WORK

Designing *separation of duties of control activities* within GA@WORK helps strengthen internal controls and keeps the State of Georgia's assets safe.

In GA@WORK, as business processes are designed, we are:

- **Building in key approvals** within the steps.
- **Assigning roles to certain steps** of that business process.
- **Carefully assigning** to not allow roles to be able to perform incompatible duties.

Your help is needed to carefully assign agency users into the roles.

Avoid assigning one person into roles that would allow access to perform incompatible duties.

GA@WORK – Why Change?

- Why do the steps performed in GA@WORK need to change? TeamWorks is working just fine…..
    - Remember TeamWorks was initially built with 25-year-old technology (with updating along the way).
        - But GA@WORK is the latest technology and allows for more approvals and separation of duties to be built directly in to the process.

    - Fraud attacks have increased dramatically over the last 25 years as well.

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Separation of Duties – Common Questions

Below are common questions agencies have shared about Separation of Duties.

What if I am in a small agency?

Generally, if there is more than one person, duties can be separated. Duties may need to realigned duties or approval chains to be restructured. Look to separate key duties not necessarily all duties.

Can documented external processes (paper/electronic) serve as sufficient risk mitigation when a single person is both doer and approver?

By having flow and approval GA@WORK there is a complete audit trail (that shows who requested, entered and approved a transaction). This eliminates searching for a key document (approval) from someone who may no longer be employed. It is understood that it is an area of change impact.

What if I am a back-up for another person?

GA@WORK has a delegate functionality, where an employee can temporarily delegate their initiator or approval authority. Therefore, only assign access for day-to-day tasks as needed.

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Sample Mitigating Controls

If key duties are not separated, organization management must implement mitigating controls. Examples of mitigation controls are listed below.

Examples of mitigation controls include:

- Separate key duties, including HR and Payroll tasks.
- Cross-train employees from other functional departments to perform reconciliations or certain other duties.
- Additional supervisory reviews, including review of supporting documentations or transaction logs, reports, data analytics (performance measures, indicators, etc.), and reconciliations.
- Require employees who are involved in incompatible disbursement duties to take routine time off and/or rotate duties performed.
- Temporarily remove system access during this time period.
- Routine monitoring via audit logs or other reports of transactions entered and/or processed.

Overall Risks

As previously mentioned, if duties are not properly separated there is a risk of error, misuse, or fraud. Sample risks are listed below.

If one person requests a supplier change and enters invoices, this creates a risk that an unauthorized payment could be issued.

Loss of State's assets by paying not a proper person.

If one person enters and approves an invoice, this creates a risk that an unauthorized payment could be issued.

Loss of State's assets by paying not the proper amount or proper person.

If one person receives money, records payment to customer record and can perform adjustments.

Loss of State's assets as money received could be stolen.

GA@WORK
Timeline Updates

Timeline Changes

What's happening?

The go-live date for GA@WORK is moving from
April 2026 to July 2026
This includes HCM/Payroll, Finance and Procurement.

What's Changing?

- **Fiscal Year** – Will go live on a fiscal year, so conversion, scope, and deployment (cutover) activities will be adapted to reflect a fiscal year go-live.
- **Agencies** – Due to unique challenges, GDOT will go-live at a later date.
- **Training** - The training timeline is being adjusted.

What's Not Changing?

- **Project activities will continue as planned** – Agencies continue to engage with the project team (submit Super Users, continue data cleanup, complete the Agency Login/Authentication Readiness Form, participate in Payroll Compare, etc.)
- **Project scope** – No new functionalities or development work is being considered as part of the timeline extension

Next Steps

Additional and new details will be shared in upcoming Stakeholder meetings.

July 2026 Go-Live Timeline

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL

Solution Closeout Activities

- Resolving and confirming critical system build items, and complete unit testing
- Reconcile FDM from load activities
- Grants Support Sessions for agencies using Grants module in GA@WORK

Go-live (7/1)

Testing Activities

- Payroll Compare Cycle 4 for participating agencies
- Project team completes outstanding testing activities, including performance testing

Deployment Activities / Cutover

- Establish GDOT go-live timeline
- Finalize deployment plan
- Validate final agency inputs (FDM, Security Role Mapping)

Readiness Activities

- Agencies complete readiness and engagement activities
- Prepare training delivery teams and finalize data staging
- Training is deployed

Adaptive Planning Activities

- Adaptive Planning UAT
- Deploy Adaptive Planning

Adaptive Planning Go-live (8/1)

GA@WORK
Delivered by The NextGen Project

GA@WORK
Super Users

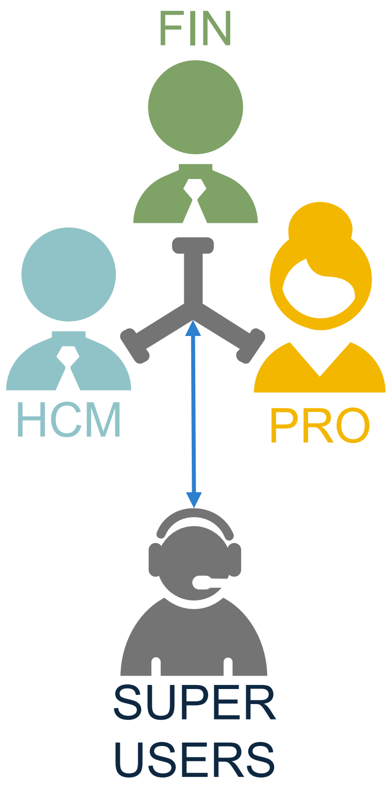
GA@WORK Super User program preview

The GA@WORK Super User Program will establish a group of resources within agencies across HCM, Finance, and Procurement workstreams to provide front-line support to end users at go-live and beyond.

Open to all agencies, this program will identify and develop a group of resources, the Super Users, to provide frontline GA@WORK support within their agency.

Super Users will be empowered to provide support to end users for go-live and beyond. They will be equipped to communicate how internal processes may be impacted by GA@WORK functionality and to promote sustainable knowledge transfer and internal GA@WORK capability building.

Trained Super Users will provide frontline, **agency specific support** in **HCM**, **Finance** and **Procurement** to address complex workflows in all agencies throughout the state. They will also help ensure internal agency processes are followed.



How to identify future Super Users

Super Users are agency-based operational experts who understand daily business processes, communicate effectively, and quickly embrace new technologies as early adopters. As agency influencers, they inspire and support their colleagues, driving engagement and successful adoption of GA@WORK.

OPERATIONAL EXPERTS

Super Users are “go-to” employees who are deeply familiar with agency-specific daily workflows, as well as policies and procedures. Their hands-on experience and practical knowledge make them the ideal resource for supporting colleagues.

EXCELLENT COACHES

Super Users must have the time and demonstrate a willingness and patience to teach or coach others, with the ability to clearly explain technical or process information and concepts.

EARLY ADOPTER

A Super User needs to be an early adopter to effectively support and guide their peers, confidently troubleshoot issues, find resources & support and champion the successful adoption of GA@WORK.

AGENCY INFLUENCER

Super Users must also be influencers because their enthusiasm and advocacy will inspire others, drive engagement, and help foster a positive attitude toward the new system.

GA@WORK Super User next steps

1. Familiarize yourself with the program as shared in this presentation
2. Meet and work with your CFOs, APOs/CUPOs, and HRDs to consider who in your agency should be your agency Super Users in Finance, HCM, and Procurement
3. When provided with the email that includes the Super User Nomination Form, work within your agency to nominate your Super Users by October 31

Questions? Contact: NextGen@sao.ga.gov

GA@WORK
Resource Library

GA@WORK Resource Library

Who is the GA@WORK Resource Library for:

- Everyone, this is not behind a firewall!
- https://sao.georgia.gov/gawork-resource-library

What's on the GA@WORK Resource Library:

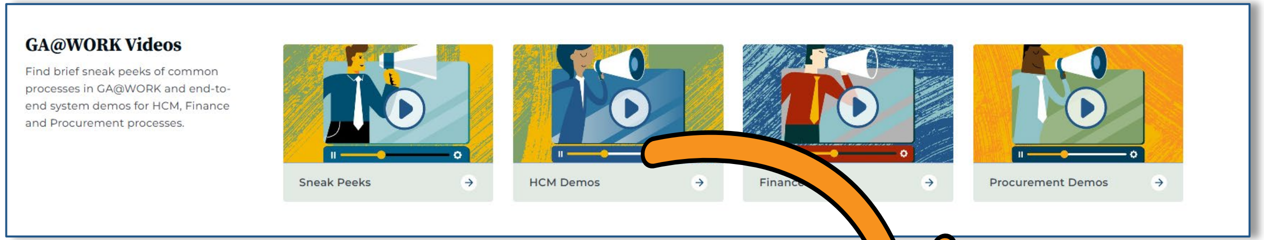
- Videos and demos
- Change impacts
- Crosswalks
- Glossaries

Suggested uses:

- Use the Start Here guide on the homepage to talk about this resource to your agency
- Select and share a video link to expand awareness of GA@WORK to your colleagues
- Review HCM business area resources with specific agency teams to generate interest and engagement

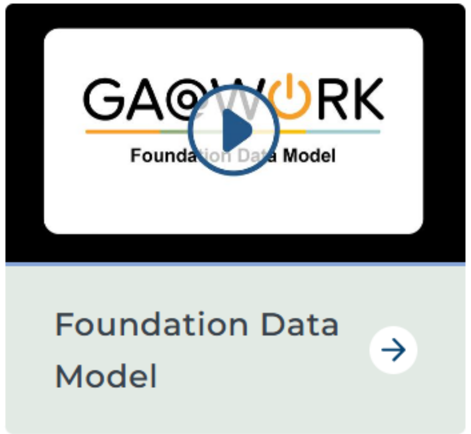
GA@WORK Resource Library: HCM Demos

Demos cover HCM Hire to Retire processes



Finance Demos

View full-length demonstrations of GA@WORK Finance processes.



Finance Professionals Toolkits

The use of these materials is encouraged and remember to revisit this site as new materials are posted during the month.

What's here:

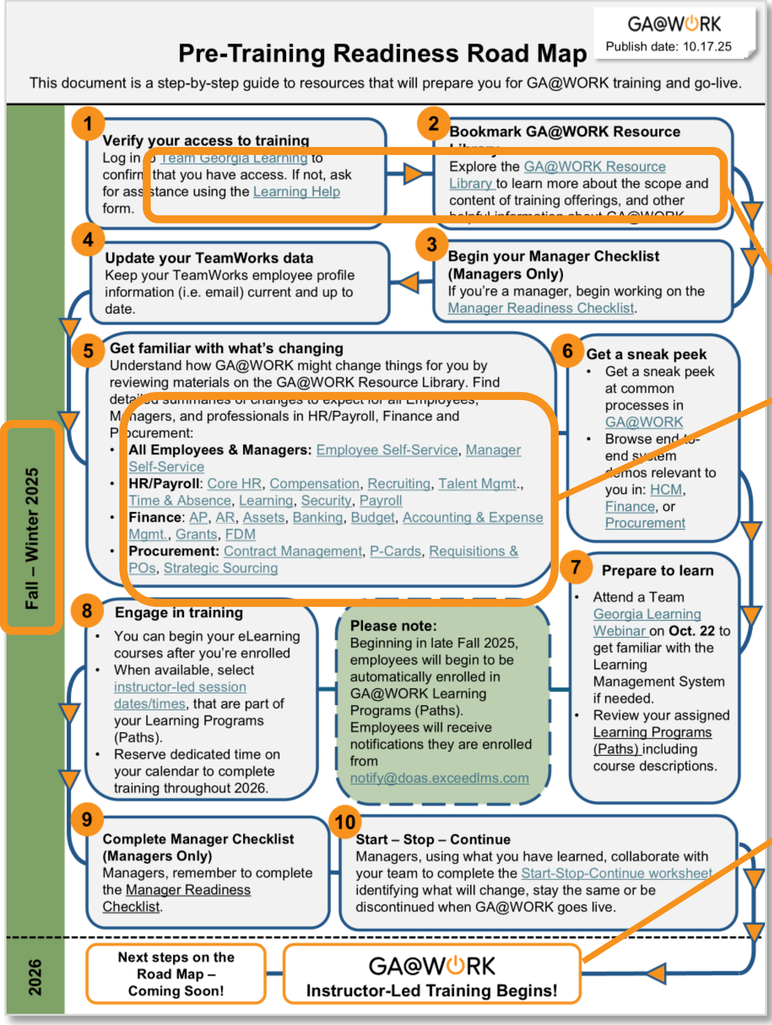
- Change impacts
- Crosswalks
- Glossaries

Remember: These materials are NOT TRAINING. Instead, they help users prepare for training and working in GA@WORK.

Pre-Training Readiness Road Map

The pre-training readiness road map is a new resource for everyone to understand what activities they should be doing throughout Winter 2025 to prepare for training and the launch of GA@WORK.

- Activities are identified in small, actionable steps that all employees should complete throughout Fall and Winter 2025.
- You're encouraged to begin this checklist when you receive it – don't feel like you're late!


GA@WORK
Publish date: 10.17.25

Pre-Training Readiness Road Map

This document is a step-by-step guide to resources that will prepare you for GA@WORK training and go-live.

Fall – Winter 2025

1 Verify your access to training
Log in to Team Georgia Learning to confirm that you have access. If not, ask for assistance using the Learning Help form.

2 Bookmark GA@WORK Resource Library
Explore the GA@WORK Resource Library to learn more about the scope and content of training offerings, and other helpful information about GA@WORK.

3 Begin your Manager Checklist (Managers Only)
If you're a manager, begin working on the Manager Readiness Checklist.

4 Update your TeamWorks data
Keep your TeamWorks employee profile information (i.e. email) current and up to date.

5 Get familiar with what's changing
Understand how GA@WORK might change things for you by reviewing materials on the GA@WORK Resource Library. Find detailed summaries of changes to expect for all Employees, Managers, and professionals in HR/Payroll, Finance and Procurement:
- All Employees & Managers: Employee Self-Service, Manager Self-Service
- HR/Payroll: Core HR, Compensation, Recruiting, Talent Mgmt., Time & Absence, Learning, Security, Payroll
- Finance: AP, AR, Assets, Banking, Budget, Accounting & Expense Mgmt., Grants, FDM
- Procurement: Contract Management, P-Cards, Requisitions & POs, Strategic Sourcing

6 Get a sneak peek
- Get a sneak peek at common processes in GA@WORK
- Browse end-to-end system demos relevant to you in: HCM, Finance, or Procurement

7 Prepare to learn
- Attend a Team Georgia Learning Webinar on Oct. 22 to get familiar with the Learning Management System if needed.
- Review your assigned Learning Programs (Paths) including course descriptions.

8 Engage in training
- You can begin your eLearning courses after you're enrolled
- When available, select instructor-led session dates/times, that are part of your Learning Programs (Paths).
- Reserve dedicated time on your calendar to complete training throughout 2026.

Please note:
Beginning in late Fall 2025, employees will begin to be automatically enrolled in GA@WORK Learning Programs (Paths). Employees will receive notifications they are enrolled from notify@doas.exceedlms.com

9 Complete Manager Checklist (Managers Only)
Managers, remember to complete the Manager Readiness Checklist.

10 Start – Stop – Continue
Managers, using what you have learned, collaborate with your team to complete the Start-Stop-Continue worksheet identifying what will change, stay the same or be discontinued when GA@WORK goes live.

2026

Next steps on the Road Map – Coming Soon!

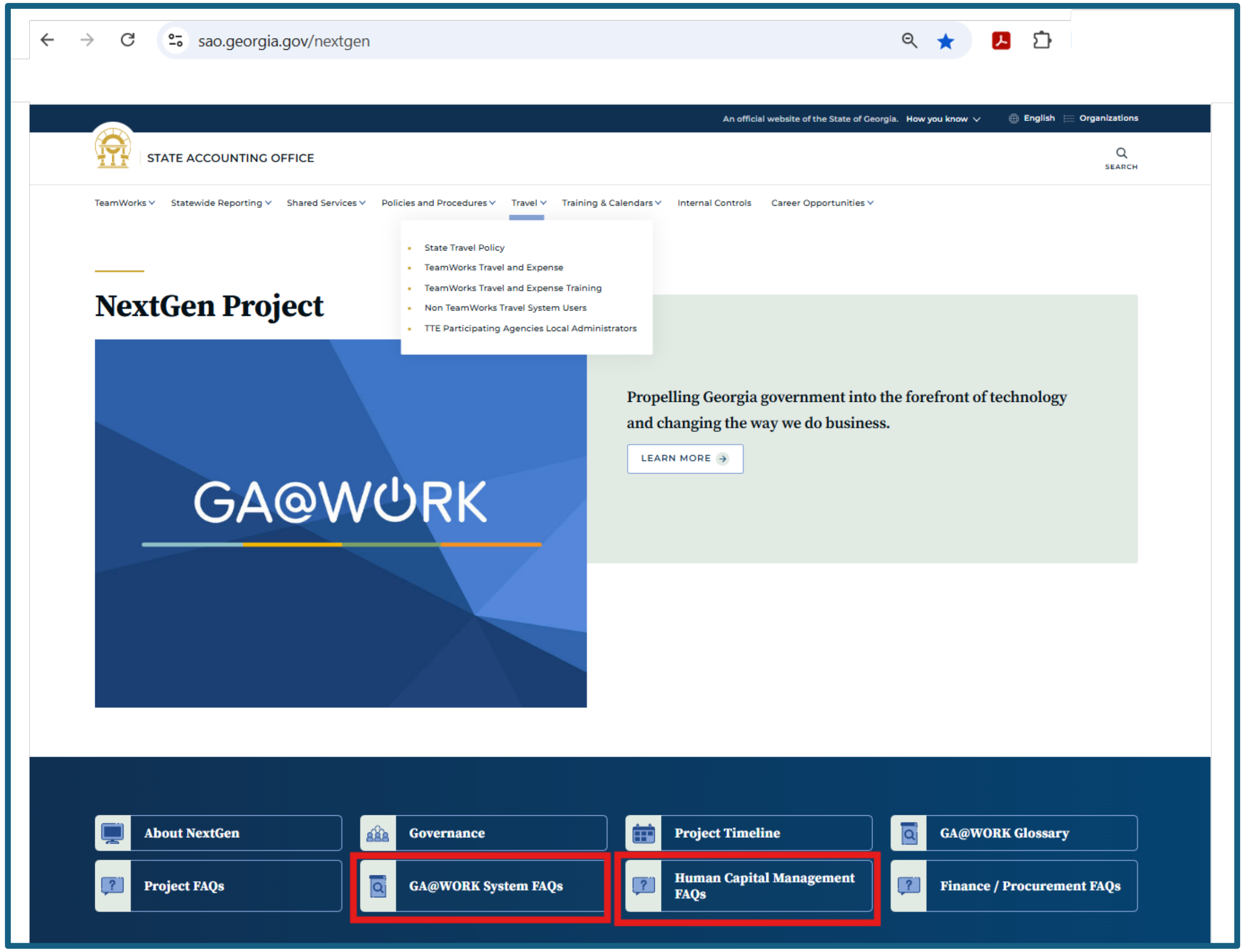
GA@WORK Instructor-Led Training Begins!

- Hyperlinked resources take you directly to applicable information
- All materials are on the GA@WORK Resource Library

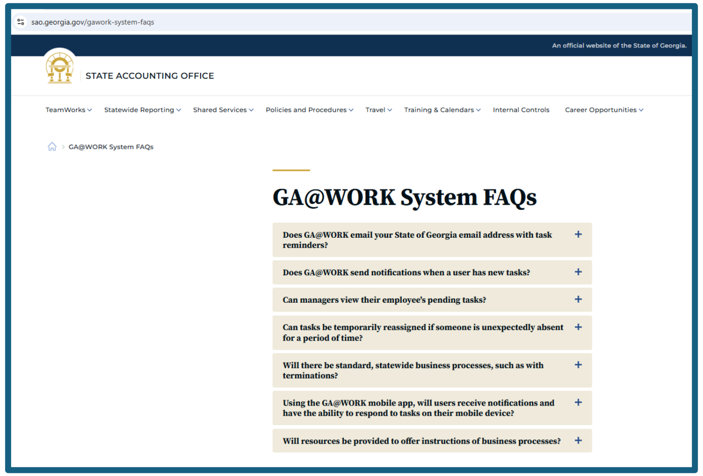
- The road map takes employees through Winter 2026, when additional materials will be made available

GA@WORK
Staying Connected

FAQs



SAO Website:
https://sao.georgia.gov/nextgen



GA@WORK FAQs:
https://sao.georgia.gov/nextgen

Finance / Procurement FAQs

- Accounts Receivable FAQs
- Adaptive Planning FAQs
- Asset Management FAQs
- Banking & Settlement FAQs
- Budget FAQs
- Grants Management FAQs
- P-Card FAQs
- Requisitions & Purchase Orders FAQs
- Strategic Sourcing FAQs
- Supplier Management FAQs

Finance/Procurement FAQs:
https://sao.georgia.gov/finance-procurement-faqs

GA@WORK Stay in the know!

Send any questions to Nextgen Support (select General Question) https://service.doas.ga.gov/app/AskNextgenSupport

Check out the NextGen website: sao.georgia.gov/NextGen

Subscribe and read the monthly NextGen Newsletter

Follow us on LinkedIn:
@ **GA State Accounting Office**

@ **Georgia DOAS State Purchasing Division**

GA@WORK Contact us!

Program/Project	Email	Contact if you…	When you'll hear from us...
NextGen	nextgen@sao.ga.gov	• Have general questions about the NextGen project, or GA@WORK • Need change management support • Have questions about training • Want to submit questions to our FAQ list	• Meeting invitations (Townhalls, NCN) • Project updates • Information requests
NextGen PMO	nextgen_pmo@sao.ga.gov	• Are responding to a meeting invitation	• Meeting invitations (project activities)
NextGen FDM	nextgen_fdm@sao.ga.gov	• Need to submit Foundation Data Model (FDM) resources • Need assistance in completing requests • Have questions about FDM	• Information requests and updates
NextGen Grants	nextgen_grants@sao.ga.gov	• Need to submit grant or award information • Need assistance in completing requests • Have questions about grants or awards • Need to submit completed grant and award EIB templates	• Resource requests • Information and updates • Questions on submitted information

GA@WORK Contact us!

Initiatives	Email	Contact if you…	When you'll hear from us...
NextGen Data Validation	nextgen_datavalidation@sao.ga.gov	• Need to submit data validation resources • Need to submit data validation completion • Need assistance in completing requests • Have questions about the validation process	• Resource requests • Information and updates • Meeting invitations (e.g., kickoff/support)
NextGen Security Role Mapping	nextgen_secmap@sao.ga.gov	• Need to submit Security Role Mapping resources • Need to submit completed security role mapping requests • Need assistance in completing requests • Have questions about the security role mapping process	• Resource requests • Information and updates • Meeting invitations (e.g., kickoff/support)
NextGen Testing	nextgen_testing@sao.ga.gov	• Need to submit SIT or UAT testing resources • Have questions about the testing process	• Resource requests • Information and updates • Testing invitations
NextGen Training	nextgen_training@sao.ga.gov	• Need to submit any pre-go live training related questions • Need to submit any follow up required • Need assistance in completing requests from the training team	• Resource requests • Information and updates • Meeting invitations (e.g., kickoff/support)

GA@WORK Contact us!

Initiatives	Email	Contact if you…	When you'll hear from us...
NextGen Supervisory Organization (Sup_Org)	nextgen_suporg@sao.ga.gov	• Need to submit supervisory organization resources • Need to submit completed supervisory organization data requests • Need assistance in completing requests • Have questions about the supervisory organizations	• Resource requests • Information and updates • Meeting invitations (e.g., kickoff/support)
NextGen Payroll	nextgen.payroll@sao.ga.gov	• Need to submit Payroll resources to complete testing • Need to submit completed payroll requests for testing or attestations • Have questions about payroll (HR and Accounting) • Need assistance in completing payroll requests	• Resource requests • Information and updates • Meeting invitations (e.g., kickoff/support)

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Questions?