

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
F Human Resources, Compensation & Benefits	F5 Benefits	Benefits are administered in accordance with County policy.	Eligible participants may be improperly excluded from participation and/or ineligible participants may be entered as program participants.	RETURN TO MENU	Appropriate eligibility rules are defined for each benefit plan. Eligibility is determined for each participant (including dependents). Lists of eligibility are communicated to the Third Party Administrators and loaded into system tables.	F5-1.1.1
					A relational check is performed between benefits chosen and participant eligibility.	F5-1.2.1
			Participant benefit elections may not be recorded correctly.	RETURN TO MENU	Changes to benefit elections are updated by employees or other authorized personnel and activity reports are generated and reviewed by Benefits management as necessary.	F5-1.3.1
					The system ensures logical relations between different options (e.g. only one healthcare option, etc.) and completion of all fields.	F5-1.3.2
					Participants are required to complete benefit selections and default benefits are assigned to active employees who fail to self-select within a set period of time.	F5-1.3.3
		Confirmations of participant benefit selections are made available.	F5-1.3.4			
		Benefits systems and records are appropriately safeguarded.	Unauthorized changes to the benefits configuration tables may go undetected.	RETURN TO MENU	Access to benefit configuration tables is appropriately restricted and is reviewed, at least annually, by management.	F5-2.1.1
					Access to employee eligibility systems and data is appropriately restricted and is reviewed, at least annually, by management.	F5-2.2.1
			Unauthorized changes to Third Party Administrator benefit configuration tables may go undetected.	If applicable, the County provides changes in benefit rules to the Third Party Administrator. Acceptance testing is performed by the County before changes are implemented.	F5-2.3.1	
		Benefit premium payments due from participants are collected.	Benefit arrears payments may not be collected from employees (current and former) resulting in additional cost to the County.	RETURN TO MENU	Benefit premium payments from participants who are in arrears are tracked and collected.	F5-3.1.1
		Data transmitted to Third Party Administrators is correct.	Third Party Administrator's data files may be incorrect.	RETURN TO MENU	Validation checks exist to ensure data submitted agrees to third party files. Exceptions are resolved on a timely basis.	F5-4.1.1
					Benefit payments are made in accordance with the terms and conditions of the plans, reviewed and approved.	F5-4.2.1
			Benefits may be paid on behalf of ineligible parties. Expenses may be paid that do not qualify under the plan.	Continuation of post employment benefits are verified on a regular basis for accuracy.	F5-4.2.2	
		Transactions with the Service Providers are accurate, in accordance with contract provisions, and restricted to appropriate individuals.	Service Provider fees paid may not be appropriate.	RETURN TO MENU	Fees to Service Providers for services provided are paid in accordance with contract provisions and approved by management before funds are disbursed.	F5-5.1.1
					Changes to participant records or deductions initiated by the Third Party Administrator are validated against County source systems and records.	F5-5.2.1
			Unauthorized, inaccurate, or processing errors initiated at the Service Provider may not be detected.	Access to benefit file information is restricted to those individuals who need such information to complete their duties and is reviewed at least annually.	F5-5.2.2	
		Benefit calculations are complete and accurate.	There may be calculation errors in accruals for employee benefits earned but not paid (vacation expense, stock compensation, pension, etc.)	RETURN TO MENU	System is programmed to properly compute benefits, and provide support for payroll and benefit deductions.	F5-6.1.1
					Pension payments are calculated, and non-standard calculations are reviewed.	F5-6.1.2
		Benefit liabilities are accumulated and recorded in the appropriate general ledger account in the proper accounting period.	Benefit processing may be incomplete and/or inaccurate and processing errors may go undetected.	RETURN TO MENU	Annual benefit rates (excluding Pension/OPEBs) are developed and used in the recording of benefit accruals.	F5-7.1.1
					Pension, actuarial (e.g., OPEBS) rates for benefit plan accruals and related employee benefit liability accounts are periodically reviewed by management (at least annually).	F5-7.1.2
					Initial computation of benefit rates/amounts are reviewed by management to ensure that all components are considered.	F5-7.1.3
					Benefit rates/amounts are periodically reviewed and adjusted based on actual experience and other performance metrics.	F5-7.1.4
					Benefit liabilities and expenses are reviewed to ensure postings to the general ledger accounts are correct and appropriate.	F5-7.1.5
					Benefit payments calculated are reconciled to the payments made by Paying Agents, if applicable, and also reconciled to the amount funded by the County, as appropriate.	F5-7.1.6
		Regulatory requirements related to benefit plans are complied with.	Fines and penalties may be incurred if required regulatory filings are not accurate and timely.	RETURN TO MENU	Management identifies filing requirements for each benefit plan and ensures that reports are prepared and filed according to regulatory agency requirements.	F5-8.1.1