

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
O Sales & Revenue	O1 Customer Master Data	A customer master data file accurately reflects valid customer information for approved customers.	Fictitious customer or inaccurate customer master data may be established in the County records resulting in inaccurate financial reporting. Customer master file information may be inappropriately modified and not approved by management.		Customer master file additions, deletions, and modifications are accurate, complete and are monitored.	O1-1.1.1
					Any change or modification of customer credit limit and/or credit risk master data is properly approved before system transactions are completed.	O1-1.1.2
		Customer master data systems and records are appropriately safeguarded	Loss of Customer Master data or unauthorized changes to the data or records may occur and go undetected.		Access to customer master data systems and records is appropriately restricted and is reviewed, at least annually, by management.	O1-2.1.1
		Adequate segregation of duties exists among the authorization, custody of assets, recording of transactions and reconciliation.	Lack of segregation of duties may result in misappropriation of assets, inaccurate financial reporting, errors or irregularities, and/or improper and undetected use of funds or modification of data.		Adequate segregation of duties is maintained as documented in the <u>SOD matrix section</u> .	O1-3.1.1