

**eZ-Audits  
Use-Case Specification 21:  
Complete Audit Clearance Document (ACD)**

**Version 1.1**

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

## Revision History

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eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

## Table of Contents

1.	Complete Audit Clearance Document (ACD) Form	4
1.1	Brief Description	4
2.	Flow of Events	4
2.1	Basic Flow	4
2.2	Alternative Flows	7
2.2.1	Audit Resolution Specialist completes ACD for multiple institutions	7
2.2.2	Audit Resolution Specialist actor completes ACD for an OIG audit	8
2.2.3	ACD needs to be amended as a result of an appeal	9
2.2.4	Audit Resolution Specialist needs to save entered information before generating ACD	10
2.2.5	Audit Resolution Specialist needs to modify generated ACD	10
2.2.6	Amounts on the ACD and DDIF are different (value in the field 24 on the ACD does not equal to the total value of the amounts entered into Specialist Liability fields on the DDIF)	10
2.2.7	Deficiency Data Input Form (DDIF) was not created before ACD	11
2.2.8	Audit Resolution Specialist enters value other than zero into field number 43 (List of Open Finding Numbers)	11
3.	Special Requirements	11
4.	Preconditions	11
4.1	Audit Resolution Specialist is logged in the eZ-Audits system	11
4.2	Audit Resolution Specialist has the rights to complete ACD	11
5.	Postconditions	11
5.1	ACD is completed and ready to be sent to the Co-Team leader for approval	11
6.	Extension Points	11
6.1	List of requirements that relate to this use case	11
6.2	Use Case 3 “Login to System”	13
6.3	Use Case 15 “Select an Institution”	13

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

# Use-Case Specification: Complete Audit Clearance Document (ACD)

## 1. Complete Audit Clearance Document (ACD) Form

### 1.1 Brief Description

Audit Resolution Specialist creates Audit Clearance Document (ACD) when resolving a compliance audit. The ACD summarizes ED's management determinations on the findings in an audit report, and outlines the audited institution's financial responsibilities for repayment of liabilities. The management determinations are described in a greater detail in the Final Audit Determination (FAD) letter, which is completed at the same time as the ACD. The ACD is one of two documents that are required to officially close the audit report. The other document is the Deficiency Data Input Form (DDIF), which identifies the institution's audit findings by deficiency codes. The Audit Resolution Specialist must make sure that the total amount of liabilities on DDIF is equal to the total amount recoverable on the ACD.

Groups other than Case Team also use this form for their purposes. ACD consists of two parts. First Part has three sections and it is used for a single institution. Second Part has one section and it is used for multiple institutions where each institution has a different TIN (Tax Identification Number). When the Audit Resolution Specialist completes ACD, he/she sends it (together with FAD and DDIF) to the Co-Team Leader for approval.

## 2. Flow of Events

### 2.1 Basic Flow

**1) Audit Resolution Specialist actor logs into the system**

The System verifies the user's role of "Audit Resolution Specialist" through the Log In process. See Extension Point – Use Case 3 for details of the Log In process.

**2) System displays Audit Resolution Specialist Home Page**

See Extension Point – Use Case 15 for details of the Audit Resolution Specialist Home Page.

**3) Audit Resolution Specialist actor selects to view a compliance audit**

See Extension Point – Use Case 15 for details of the selecting a particular institutional record.

**4) System displays information for the selected compliance audit**

See Extension Point – Use Case 15 for details of the selecting a particular institutional record.

**5) Audit Resolution Specialist actor selects "Complete ACD" function**

Audit Resolution Specialist actor selects "Complete ACD" function.

**6) System displays a page where Audit Resolution Specialist actor can select the type of ACD**

System displays a page where Audit Resolution Specialist actor can select the type of ACD to be completed. There are two types of ACD:

1. ACD for Single Institution
2. ACD for Multiple Institutions

**7) Audit Resolution Specialist actor selects type of ACD to complete**

Audit Resolution Specialist actor selects type of ACD to complete.

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

(Basic Flow describes the way in which actor completes ACD for single institution. Completion of ACD for multiple institutions is described in Alternative Flow 2.2.1.)

**8) System displays data entry page for ACD**

System displays a data entry page for ACD for Single Institution. Fields are grouped into four main sections: fields for general information (Type of ACD), fields for Summary of Resolution Actions (information related to costs), fields related to Better Use of Funds (these fields are entered only for OIG audits), and fields related to Accounting information.

**9) Audit Resolution Specialist actor selects the type of ACD**

Audit Resolution Specialist actor selects the type of ACD. Values from which the Audit Resolution Specialist can select are:

1. Original
2. Amended
3. Revised ACD
4. Revised FAD
5. Compromise Settlement

(Actor can select only one value).

**10) System saves the entry**

System saves the entry.

**11) Audit Resolution Specialist enters values and selects save option**

Audit Resolution Specialist enters values into the following fields on ACD data entry page:

Field Number (as stated on the paper copy of ACD) <sup>1</sup>	Field Name
10	Finding Numbers/ Questioned Costs
11	Finding Numbers/ Unsupported Costs
12	Finding Numbers/ Other Recoveries
13	Finding Numbers/ Non-Monetary
14	Amount Recommended by Audit/ Questioned Cost
15	Amount Recommended by Audit/ Unsupported Cost
16	Amount Recommended by Audit/ Other Recoveries
18	Original ACD/ Questioned Costs
19	Original ACD/ Unsupported Costs
20	Original ACD/ Other Recoveries
22	Original ACD/ Deduct: Amount Not Recoverable
23	Original ACD/ Add: Additional Amount Recommended by Action

<sup>1</sup> Fields numbers stated in this Use Case correspond to the number on paper copy of Audit Control Document.

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

Field Number (as stated on the paper copy of ACD) <sup>1</sup>	Field Name
	Official
42	Total Number of Findings
43	List Open Finding Numbers
25	Original ACD/Amounts Already Recovered
26	Original ACD/Adjustment at Auditee Site
27	Original ACD/Other
48, 54	DUNS Number
49, 55	Document Number
50, 56	Fund Code
51, 57	Project Code
52, 58	Object Class
53, 59	Amount to be Collected
61	Reviewing Official
62	Approving Official
63	OGC Clearance (if needed)
64	Comments

Audit Resolution Specialist selects the Save option.

**12) System saves the values entered by Audit Resolution Specialist**

System saves the values entered by Audit Resolution Specialist

**13) Audit Resolution Specialist selects “Generate ACD” function**

Audit Resolution Specialist selects “Generate ACD” function.

**14) System performs edit checks, makes calculations and displays generated ACD**

14.1

System calculates following values and displays those values in the following fields:

Fields Number	Field Name	Formula
17	Total (Amount Recommended by Audit)	14+15+16
21	Total (Original ACD)	18+19+20
24	Total Amount Recoverable (Original ACD)	21+23-22
28	Total Deductions (Original ACD)	25+26+27
29	Net Amount to be Collected (Original ACD)	24-28
60	Net Amount to be Collected	53+59

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

14.2

System populates the following fields:

Field Number	Field Name
2	Audit Control Number
6	Auditee Name
5	Date
7	State
8	OPE ID
9	TIN

14.3

System checks if Deficiency Data Input Form (DDIF) has been created yet. The DDIF has been created and the value in field number 24 (Total Amount Recoverable) on ACD equals to the total of the values entered in Specialist Liability fields on DDIF.

(If DDIF was not created, there is no edit checks that System performs.

If DDIF was created, System checks if the value in field number 24 (Total Amount Recoverable) on ACD equals to the total of the values entered in Specialist Liability fields on DDIF. If those values are not the same, the message is displayed informing the Audit Resolution Specialist, further explain in Alternative Flow 2.2.6 and 2.2.7.)

14.4

System checks the value entered into fields 43 (“List Open Finding Numbers”). This value is zero. (Field 43 – Open Findings Numbers – must have entry of “0”. All findings must be resolved before the audit can be closed). (What happens when this value is not zero is explained in Alternative Flow 2.2.8).

14.5

System displays generated ACD. There are the Modify function and a Save function.

#### **15) Audit Resolution Specialist selects Save function and closes ACD**

Audit Resolution Specialist selects Save function and closes ACD

#### **16) System sets a flag**

System sets a flag indicating that the ACD has been created.

## **2.2 Alternative Flows**

### **2.2.1 Audit Resolution Specialist completes ACD for multiple institutions**

(The only difference between the ACD for single institution and ACD for multiple institutions is that Audit Resolution Specialist needs to complete more information in ACD for multiple institutions (second page of ACD), and that there are more edit checks when the form is completed).

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

**Steps 1 – 6 are same as in the Basic Flow.**

**7) Audit Resolution Specialist actor selects type of ACD to complete**

Audit Resolution Specialist actor selects type of ACD to complete – ACD for Multiple Institutions.

**8) System displays data entry page for ACD**

System displays a data entry page for ACD for Multiple Institutions. Fields are grouped into four main sections: fields for general information (Type of ACD), fields for Summary of Resolution Actions (information related to costs), fields related to Better Use of Funds (these fields are entered only for OIG audits and are not required), and fields related to Accounting information.

**Steps 9 – 10 are same as in the Basic Flow.**

**11) Audit Resolution Specialist enters values and selects save option**

In addition to information entered in Step 11 in the Basic Flow, Audit Resolution Specialist enters following information in the section named “Section 3 Accounting Information – Detail”:

Field Number (as stated on the paper copy of ACD) <sup>2</sup>	Field Name
65	DUNS NUMBER
66	Document Number
67	Fund Code
68	Project Code
69	Object Class
70	Amount to be Collected
72	Comments

**Steps 12 and 13 are same as in the Basic Flow.**

**14) System performs edit checks, makes calculations and displays generated ACD**

Same as in the Basic Flow, plus:

System calculates the same values as in the basic flow plus the total value of all the entries in field 70 (Net Amount to be collected).

System checks that Net Amount To be Collected is the same in all places. System verifies that all amounts are the same (amount in field 29 = amount in field 60 = amount on page 2 (field is not numbered)).

**Steps 15 and 16 are same as in the Basic Flow.**

**2.2.2 Audit Resolution Specialist actor completes ACD for an OIG audit**

Audit Resolution Specialist actor completes ACD for an OIG audit in the same way as described in the basic flow but the actor also completes Section 2 “Better Use of Fund”.

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<sup>2</sup> Fields numbers stated in this Use Case correspond to the number on paper copy of Audit Control Document.

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

Thus, the only difference is in step 11 where Audit Resolution Specialist enters information into following fields in the Section 2 “Better Use of Fund” (in addition to the fields stated in the step 11 in the Basic Flow):

Field Number	Field Name
44	Finding Numbers
45	Amount Recommended by Audit
46	Management Decision/Original ACD
47	Management Decision/Amended ACD

### 2.2.3 ACD needs to be amended as a result of an appeal

Audit Resolution Specialist might need to amend ACD as a result of an appeal.

**Steps 1 – 4 are same as in the Basic Flow.**

#### 5) Audit Resolution Specialist selects “Amend ACD” function

Audit Resolution Specialist selects “Amend ACD” function.

#### 6) System displays data entry page for ACD that needs amendment

System displays series of fields Audit Resolution Specialist needs to enter in order to amend ACD.

Steps 7 – 10 are same as in the basic flow.

#### 11) Audit Resolution Specialist actor enters values and selects Save option

In addition to the fields that the Audit Resolution Specialist actor enters in the step 11 in the Basic Flow, Audit Resolution Specialist enters values into following fields:

Field Number (as stated on the paper copy of ACD) <sup>3</sup>	Field Name
30	Questioned Cost/Amended ACD
31	Unsupported Cost/Amended ACD
32	Other Recoveries/Amended ACD
34	Amount Not Recoverable/Amended ACD
35	Additional Amount Recommended by Action Official
37	Amounts Already Recovered
38	Adjustment at Auditee Site
39	Other: (Explain Below)

<sup>3</sup> Fields numbers stated in this Use Case correspond to the number on paper copy of Audit Control Document.

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

Audit Resolution Specialist actor selects the Save option.

**Steps 12 and 13 are same as in the Basic Flow.**

**14) System performs edit checks, makes calculations and displays generated ACD**

In addition to actions described in Step 14 in the Basic Flow,

System calculates values in following fields:

Fields Number	Field Name	Formula
33	Total (Amended ACD)	30+31+32
36	Total Amount Recoverable (Amended ACD)	33+35-34
40	Total Deductions (Amended ACD)	37+38+39
41	Net Amount To Be Collected (Amended ACD)	36-40
60	Net Amount To Be Collected (Amended ACD)	53+59

System checks that the amount in field 60 (Net to be Collected) must equal to the value in field 41.

**Steps 15 and 16 are same as in the Basic Flow.**

**2.2.4 Audit Resolution Specialist needs to save entered information before generating ACD**

Audit Resolution Specialist may need to exit the ACD before entering all necessary information and generating ACD. There will be Save function on the ACD Data Entry page in order to accommodate this need.

**2.2.5 Audit Resolution Specialist needs to modify generated ACD**

After the Audit Resolution Specialist completes and generates ACD, Audit Resolution Specialist may need to modify the ACD. There will be Modify function on the Generated ACD in order to accommodate this need. By selecting Modify function, the system will display Data Entry page where the actor can make any necessary changes.

**2.2.6 Amounts on the ACD and DDIF are different (value in the field 24 on the ACD does not equal to the total value of the amounts entered into Specialist Liability fields on the DDIF)**

**Steps 1 – 14.2 are same as in the Basic Flow.**

System checks if the Deficiency Data Input Form (DDIF) has been created yet. DDIF has been created and the total of the values entered in Specialist Liability fields on DDIF does not equal to the the value in field number 24 (Total Amount Recoverable) on ACD. System displays error message to the Audit Resolution Specialist stating that the two values do not equal to each other.

The actor may next go back to modify ACD or exit ACD screens and go back to DDIF screens in order to make changes.

There is a Save function.

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

### 2.2.7 Deficiency Data Input Form (DDIF) was not created before ACD

**Steps 1 – 14.2 are same as in the Basic Flow.**

14.3)

System checks if the Deficiency Data Input Form has been created yet. The Deficiency Data Input Form has not been created yet.

**Steps 14.5,15 and 16 are same as in the Basic Flow.**

### 2.2.8 Audit Resolution Specialist enters value other than zero into field number 43 (List of Open Finding Numbers)

(This entry must be 0. All findings must be resolved before the audit can be closed.)

All the steps are the same as in the Basic Flow except the step 14.4 which is as follows:

System checks the value entered into fields 43 (“List Open Finding Numbers”). This value is different than zero. System displays an error message warning the Audit Resolution Specialist that this value represent the number of open findings and that all findings must be closed before the audit can be closed.

## 3. Special Requirements

No special requirements for this use case

## 4. Preconditions

### 4.1 Audit Resolution Specialist is logged in the eZ-Audits system

### 4.2 Audit Resolution Specialist has the rights to complete ACD

Audit Resolution Specialist has the rights to complete ACD. Co-Team leader also has those rights. Financial Analyst have the rights to view created ACD. Financial Analyst cannot edit any information on the ACD.

## 5. Postconditions

### 5.1 ACD is completed and ready to be sent to the Co-Team leader for approval

## 6. Extension Points

### 6.1 List of requirements that relate to this use case

GEN1023: The system will provide a field to capture Questioned Cost.

GEN1024: The system will provide a field to capture Unsupported Cost.

GEN1025: The system will provide a field to capture Other Recoveries.

GEN1026: The system will provide a field to capture Non Monetary.

GEN1027: The system will provide a field to capture Not Recoverable.

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

GEN1028: The system will provide a field to capture Additional Amount Recommended by Action Official.

GEN1029: The system will provide a field to capture Total Recoverable.

GEN1030: The system will provide a field to capture Already Recovered.

GEN1031: The system will provide a field to capture Adjustments at Auditee Site.

GEN1032: The system will provide a field to capture Other.

GEN1033: The system will provide a field to capture Net to be Collected.

GEN1038: The system will provide a field to capture Document Number.

GEN1039: The system will provide a field to capture Fund Code.

GEN1040: The system will provide a field to capture Project Code.

GEN1041: The system will provide a field to capture Object Code.

GEN1052: The system will provide Case Team users the ability to edit Audit Clearance Document (ACD).

GEN1053: The system will provide view access to ED users for the ACD.

GEN1054: The system will have edit checks to verify that the amounts entered on the ACD and DDIF are equal.

GEN1055: The System will allow the ARS to generate a standard Audit Clearance Document (ACD) form to be customized with data input for each institution.

GEN1056: The ACN Template will have following fields pre-populated in the heading:

GEN1057: Audit Control Number

GEN1058: Original Date

GEN1059: Date

GEN1060: Auditee Name

GEN1061: State

GEN1062: OPEID

GEN1063: TIN

GEN1064: The System will record the date that the ACN was created. This will be stored in the database to be displayed on the Tracking Report for audit trail purposes.

eZ-Audit	Version: 1.1
Complete Audit Clearance Document (ACD)	Date: 08/05/2002
Use Case 21	

GEN1020: The system will track the ACD liability amounts.

**6.2 Use Case 3 “Login to System”**

This use case provides a detailed explanation of the Login process.

**6.3 Use Case 15 “Select an Institution”**

This use case explains the Case Team User’s ability to see their assigned queue and select an institution.