

OREGON ACCOUNTING MANUAL		Number 10.65.00.PO
Oregon Department of Administrative Services State Controller's Division		Effective Date July 29, 2003
Chapter	Internal Control	.1 OF .1
Part	Approval of Proposed Fiscal Systems	
Section		Approval Signature on file at SCD

Authority **ORS 291.015**
 ORS 291.038
 ORS 293.595

.101 The Oregon Department of Administrative Services (DAS), State Controller's Division will review all proposed development, acquisitions, or modifications of fiscal systems. For purposes of this policy, fiscal systems are defined to include subsidiary systems that interface into statewide systems which are used to record transactions related to revenues, expenditures, assets and liabilities; to record or control non-capital or capital assets; or to record or produce vouchers, checks, purchase orders, or invoices. Statewide systems managed by the State Controller's Division include the Statewide Financial Management Application (SFMA) and the Oregon State Payroll Application (OSPA).

.102 Because of the cost to develop a fiscal system and the requirement for data processing support, the State Controller's Division, in conjunction with the DAS Information Resources Management Division (IRMD), will review all proposals to determine:

- a. The need for purchasing, modifying, or developing a new system or a system that will interface to SFMA or OSPA.
- b. Whether or not the proposed system duplicates the functionality of an existing statewide system.
- c. The availability of data processing support.
- d. The advisability of using or modifying an available system.
- e. Uniformity with other state systems.
- f. Adequacy of controls and audit trail.

The decision to approve or disapprove the request will be made based on the above determinations. The State Controller's Division will retain formal documentation of the decisions made and will provide a copy of such documentation to the Secretary of State Audits Division for their information.