OREGON ACCOUNTING MANUAL

DAS DEPARTMENT OF ADMINISTRATIVE SERVICES		NUMBER 45.17.00	SUPERSEDES 45.17.00 Dated 08/15/2001
STATEWIDE POLICY		**EFFECTIVE DATE** ==MM/DD/YYYY==	**PAGE NUMBER** Pages 1 of 2
Division **Chief Financial Office**		**REFERENCE/AUTHORITY** ORS 292.036	
Policy Owner Office of the State Controller | Oregon Statewide Payroll Services (OSPS)			
SUBJECT Payroll Data Integrity		**APPROVED SIGNATURE**	

PURPOSE
This policy provides guidance on protecting the integrity of payroll data.

APPLICABILITY
This policy applies to all state agencies that are subject to the Oregon Accounting Manual (OAM), as outlined in **OAM 01.05.00** *Introduction: Scope and Applicability.* If any provisions of OAM policies or procedures conflict with bargaining agreements, the provisions of bargaining agreements would supersede OAM guidance.

FORMS/EXHIBITS/INSTRUCTIONS
None.

DEFINITIONS
Refer to **OAM 65.00.00** Glossary for definitions.

EXCLUSIONS AND SPECIAL SITUATIONS
None.

POLICY
101. In order to protect payroll data integrity, agencies must reconcile their Workday Payroll System reports to Statewide Financial Management Application (SFMA) and agency specific accounting systems.

102. Agencies who make coding structure changes such as PCA or index before batches are posted to SFMA or agency specific accounting systems must maintain an audit trail for

those changes. The audit trail must consist of a record of before and after the changes and must be approved by agency management. The structure changes must reconcile to, and balance with, the source Workday Payroll System **PAY | Summarized Cost Allocation by Agency, Cost Center, Grant, Project – Matrix** (XREF) report. The reconciliation should disclose or document proof that the results of the changes in SFMA and other accounting systems agree to the source documents. Further, those changes should be annotated upon the Workday Payroll System XREF report to create backup documentation that reflects the changes made to the SFMA batch. SFMA does not allow dollar amount changes to this information.

103. While agencies have the ability to make PCA and index changes in SFMA where there is a cost benefit, agencies should strongly consider making needed adjustments as separate adjusting entries only after the initial batch has been posted. This method of making PCA and index changes creates a more precise audit trail.

104. To accommodate some agency requirements where subsidiary systems house further allocation of staff time, Workday Payroll System provides a file of payroll data to the agency. This process does allow for total dollar changes. It is the responsibility of the agencies receiving these files to verify the final file totals the same amount as the original file produced by Workday Payroll System. Files with different totals create a serious agency lack of controls. Continued discrepancies between the total amount of the original file and the final file may jeopardize the use of this practice for the agency.

105. Statewide Financial Management Services (SFMS) operations has the responsibility to reconcile the Workday Payroll System run information to SFMA accounts receivable information by agency. This reconciliation takes into consideration agency timing requests for the second payroll run.