

<b>OREGON ACCOUNTING MANUAL</b>		Number 45.17.00
Oregon Department of Administrative Services State Controller's Division		Effective Date August 15, 2001
Chapter	<b>Payroll</b>	.1 OF .1
Part	<b>Payroll Data Integrity</b>	
Section		Approval  Signature on file at SCD

Authority **ORS 292.036**

- .101 In order to protect payroll data integrity, agencies must reconcile their **Oregon State Payroll Application (OSPA)** 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 OSPA 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 OSPA 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, OSPS 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 OSPA. 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 OSPA payroll run information to SFMA accounts receivable information by agency. This reconciliation takes into consideration agency timing requests for the second payroll run.