

Separation of Duties Matrix

Personnel/Payroll functions within HRMS and PPS

Large Business Office

Role	Dept. Head	Business Officer	Analyst/ Accountant	HR/Payroll			Outside Personnel /Payroll	"Line" Supervisor
				Supervisor	Personnel Assistant	Payroll Assistant		
HRMS								
Off-line Approval	X	X						
HRMS Administer Workforce					X			
Transaction Notification Recipient				X		X		
HRMS "Activity" Report Recipient	X	X						
Backup Preparer - Administer Workforce				X				
Backup Transaction Notification Recipient		X						
OPTRS (positive time reporting transactions -- on-line pre-list/roster, late, additional, reduction, retroactive and one-time actions)								
Off-line Approval								X
PPS Preparer (pre-list/roster, late pay, additional pay)						X		
PAN Recipient (late pay, additional pay - No PAN for others)				X				
Report Recipient (PPP5302)			X					
Report Recipient (BIS or BAIRS)	X	X		X				
Backup Preparer				X				
Backup PAN Recipient		X						
OPTRS Payroll Expense Transfers (UPAY)								
Off-line Approval				X				X
Preparer						X		
PAN Recipient				X				
Report Recipient (PPS or BAIRS/BIS)		X						
Backup Preparer				X				
Backup PAN Recipient		X						
Check Distribution								
Distributor							X	
Reconciliation Activities								
Reconciling HRMS entries to approval documents				X				
Reconciling HRMS entries to general ledger (Exception Pay)			X					
Verifying time sheets against OPTRS entries			X					
Reconciling OPTRS entries to ledger			X					
Reviewing check distribution logs				X				

Note: The above matrix illustrates how separation of duties could occur in a large office, not how they must occur. Each department should apply the principles of separation of duties to their own particular needs and staffing levels.