1.2 ACCOUNTABILITY, ROLES AND RESPONSIBILITIES

This section introduces to you key concepts of accountability as well as issues such as organizational roles and emergency planning.

Accountability

Accountability is fundamental to the internal controls that underlie On-line EDB Entry/Update. In a forms-based process, review of individual transactions before they are processed provides the primary internal control mechanism. In contrast, On-line EDB Entry/Update depends on individual accountability and post-audit review for quality control. It relies on you to understand your responsibilities and to be fully accountable for carrying them out.

General Principles of Accountability

Following are several general principles of accountability:

- Units are responsible for the financial resources within their operations and for the use of them within the bounds of campus policy.

- Individuals who delegate accountability may do so only to the extent that this same accountability has been delegated to them.

- Individuals who delegate accountability are responsible for ensuring the qualifications of the individuals to whom they delegate.

- Accountability structure and delegations must be reviewed to insure accuracy and currency.

- Accountability structure and delegations must maintain appropriate internal financial controls. This includes the maintenance of separation of duties.

Individual Accountability

Access to the PPS is granted based on your payroll/personnel related job duties. You are accountable for using the system according to University policies and procedures. Your accountability as contained in those policies is summarized as follows:

- A log-on ID is considered equivalent to a signature and you are responsible for all entries made under that log-on ID.

- Updates to the system and changes in system data are to be made in a manner consistent with University policies and procedures that govern the particular action.

- Computing resources are to be used only for the legitimate University business that you have been explicitly authorized to perform as stated in your job description.

- It is against University policy to pursue or use University records including, but not limited to, confidential information for personal interest or advantage.

- Do not reveal your password. Keeping your password confidential maintains security.

- Proper physical security is to be maintained by not leaving a workstation/terminal unattended while logged into University systems.

- Privacy and confidentiality of all accessible data is to be maintained.

Before access is granted, you must sign an acknowledgment (*Access to Information Statement*) that you understand and agree to abide by the above policies.

Roles and Responsibilities

Understanding each person's role(s) and responsibilities is essential to maintaining an appropriate accountability structure and ensuring separation of duties.

Service Center Manager Responsibilities

The service center manager is responsible for assigning roles to the service center staff involved in PPS transactions. This includes determining the overall workflow of payroll/personnel transactions in the service center and ensuring separation of duties and an appropriate accountability structure. Further, the service center manager is responsible for monitoring the work and ensuring that the review of PANs by the mandatory reviewer is performed in a timely manner. The service center manager serves as a resource to staff and is typically the person who would liaise with central office staff to resolve PPS issues or problems.

In addition, the service center manager is responsible for assuring there is both a preparer and mandatory reviewer available to complete PPS transactions. In the case of planned vacations or absences, the manager is responsible for assuring appropriate back-up for the mandatory reviewer by contacting the PPS Office to initiate deactivation of the absent reviewer and activation of the back-up. (A PAN Routing Worksheet for the back-up reviewer should already be on file in the PPS Office.) For long-term leaves from a PPS-related position, the service center manager is responsible for notifying the IRC that the PPS account should be "locked" for the duration of the leave. In the case of an emergency (e.g., an employee is unexpectedly called away for an indefinite period of time), the same procedure will be followed for assuring back-up with the additional responsibility of making accessible to the back-up reviewer any unread PANs residing in the absent mandatory reviewer's "in box" (INBX). This task is accomplished by entering criteria in the Notification Review

Selection Criteria (INRS) screen. (see *Section 1.8, Post Authorization Notification (PAN)*).

When an employee's appointment is terminated or the job function has changed to no longer warrant PPS access, the service center manager must notify the IRC to have the employee's PPS account closed.

(For more information about Access, refer to *Section 1.3, System Access*.)

Preparers and Reviewers

Service center employees are responsible for entering payroll/personnel data in the PPS. This responsibility is assigned to qualified individuals in the organization who have the necessary knowledge and sufficient authority to process transactions. As stated above, within each service center there are preparers who will enter approved transactions on-line and there are reviewers of the transactions. There must be at least one preparer and one mandatory reviewer and provisions for a back-up preparer and reviewer in every service center. The primary (mandatory) recipient of a notification will normally reside in a service center, rather than in a unit served or central office.

The Preparer

A PREPARER must understand University policies and UCSC systems and procedures in order to:

1. Understand the purpose and appropriateness of a transaction and that it has been properly approved prior to entry.

2. Enter appropriate and accurate data into all fields on the Employee Database (EDB) on-line entry/update (OEU) functions.

3. Record a complete and proper explanation of the transaction.

4. Resolve all questions that arise during the completion of the transaction or are raised via on-line edits and related error messages.

5. Complete the transaction and PAN routine to ensure notification to mandatory and automatic non-mandatory reviewers, and enter any PPS user IDs to notify non-mandatory reviewers who should receive the notification but are not set-up in the system to receive it automatically.

A preparer can access their own record in EDB inquiry, but not in EDB OEU. A preparer cannot update their own record.

If a preparer is asked to enter into the EDB an unapproved transaction or a transaction which is a violation of policy, the preparer should refuse. For example, if a unit head requests a preparer to change a staff member's classification and pay rate when a classification review has not occurred, the preparer should not be afraid to refuse the request. In the unlikely event this should occur, the employee will want to discuss this with the service center manager or may contact the appropriate HR office for advice.

The Mandatory Reviewer

A MANDATORY REVIEWER must:

1. Complete their review of transaction documents via PAN. Transactions should be reviewed within two (2) business days of receipt. It is recommended that reviewers review transactions daily especially before a system compute in order to ensure that employees receive accurate paychecks.

2. Inspect PANs to ensure that the preparer properly fulfilled their responsibility.

3. Review each transaction for compliance with policy and other regulatory requirements.

4. Resolve all questions that come to mind by contacting the preparer, and/or referencing policy or regulatory information when appropriate.

5. Ensure that any questions about the transaction are resolved within two business days or the transaction is reversed until resolved.

Both a preparer and mandatory reviewer are held accountable for the action that was entered.

Back-up Preparers and Mandatory Reviewers

The back-up preparer and mandatory reviewer are trained to serve as an alternate to cover the absences of a primary preparer and mandatory reviewer respectively. In addition, the back-up preparer would enter modifications to the primary preparer's record, since individuals cannot change their own records. The role of the back-up preparer or mandatory reviewer is to:

1. Be trained at a level equivalent to the primary preparer or mandatory reviewer respectively.

2. Fulfill the same responsibilities as the primary preparer or mandatory reviewer as addressed above.

3. Maintain currency of knowledge.

Non-Mandatory Reviewer

A PAN is provided to a non-mandatory reviewer for information purposes on a business need-to-know basis. That is, the non-mandatory reviewer requires the information to perform their official job duties. The non-mandatory reviewer can be set up in the PPS to receive PANs automatically for specified actions (e.g., hires, reclassifications, etc.), or can be entered by the preparer at the time a transaction is completed in order to provide information on an as-needed basis only. In addition, any reviewer can *forward* a PAN they have received to a PPS user when determined to be appropriate (i.e., there is a job-related justification to provide the information). Individuals who may serve as non-mandatory reviewers include unit heads or their appropriate designee, budget analysts, financial assistants, payroll/personnel representatives who need the information but are not the mandatory reviewer, and/or a central office employee (e.g., in Staff Human Resources).

In establishing non-mandatory reviewers, it is important to consider the viability of utilizing the PAN sub-system for providing this information to some individuals. Will the individual log on to the PPS often enough to ensure the information provided in a PAN is timely? Does the individual "need" the kind of detail provided in a PAN? Is there a better alternative such as sending a quick e-mail message to alert the individual that a particular transaction has occurred?

Unit Responsibilities

Unit managers are responsible for identifying with their respective service center manager transactions about which they should be notified automatically or via user entry. For example, a unit manager may want to be automatically notified via the PAN system when all hires/rehires, reclassifications and pay rate change transactions in their unit have been entered; yet they may not want to be notified about all student extensions of time. In determining the PANs a unit manager should receive, it is important to remember that the PAN provides information that should confirm that an action previously authorized/approved by the manager (or his/her superior) has been completed. In the future, it is expected that PPS generated reports or user (service center) initiated reports from Data Warehouse will provide this information; however, until these reports are available, unit managers will most likely need to depend on the PAN as a primary source for the information.

Central Office Responsibilities

Service centers in conjunction with the units they serve hold primary responsibility for assuring that PPS transactions are prepared correctly and in compliance with relevant policies and procedures. Central Offices (i.e., Academic Human Resources, Staff Human Resources, Career Center, Payroll, Graduate Studies, and Financial Aid Services) have the responsibility for monitoring specified PPS activities of service centers relevant to their respective function(s). This monitoring function is performed primarily using system generated reports, ad hoc reports from the EDB and/or Data Warehouse, and by reviewing PANs for transactions where more timely information is required. In most cases, emphasis will be placed on identifying exceptional conditions outside a normal range rather than attempting to reconcile individual transactions since this latter responsibility will be performed in the service center. In situations where problems are identified, central offices will communicate in a timely manner with the respective service center manager in an effort to resolve misunderstandings and/or identify training needs. In an instance of abuse, the central office will investigate appropriate measures, working with key campus individuals to resolve the issue.