OFFICE OF AUDITOR GENERAL

Payroll Operations
Audit Report

April 3, 2008

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Payroll Operations Review
Executive Summary

OBJECTIVE:

To evaluate the internal controls and procedures for the payroll function, as well as ensure that the District is in compliance with federal and state laws and regulations. We will evaluate the internal control environment to ensure controls are appropriately designed and operating. Payroll information will be evaluated for completeness, validity and accuracy of payments and reporting. Salaries and fringe benefits make up the largest expense category in a district's budget. As such, the payroll function should be clearly defined through policy and procedures and closely supervised. Payroll is governed by many outside rules and regulations. The performance of this audit will include the following laws, rules and/or regulations:

- Federal Law
- State Law
- Union Regulations
- State Education Guidelines

SCOPE:

This audit evaluated the Payroll related processes to establish processing utilized to disburse payments to the employee. Audit procedures will be performed to:

- Ensure that Payroll processes and operations support timely and accurate payroll;
- Review processes in place related to establishing a new employee's payments and removing employees upon termination of employment with the District;
- Ensure that calculation of earnings, special payments, employee benefits, employee taxes and voluntary/involuntary deductions are accurate, complete and performed in a timely manner;
- Ensure that employment taxes, tax and non-tax reporting requirements are in compliance with applicable federal/state laws;
- Ensure that accounting for payroll transactions are properly classified, reconciled and posted to the general ledger.
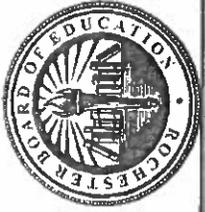- Ensure proper reporting of imputed income.

Payroll Operations Review
Executive Summary

CONCLUSION:

Improvements are necessary in the operating control environment for Payroll operations. The lack of defined operating procedures is the root cause for unusual payment methodologies being used by the various payroll clerks. Historical pay practices are manual, complex and problematic, which can lead to overpayments. Sufficient monitoring and oversight are also areas of concern which could easily lead to payment errors. The Supervisor of Payroll has already made significant improvements towards monitoring payroll activities.

In addition, there is a lack of cross-functional ownership and management support for recovering overpayments to past and present employees. Payroll has made a passive effort to recover funds, but without Senior Management action and support, recoveries will be limited. A cross-functional team with ownership defined for Academics, Human Capital, Payroll and Legal is necessary to resolve the root causes for employee overpayments and recovery. The current Supervisor of Payroll inherited numerous operating challenges and has made recognizable efforts to improve the control environment. Her efforts, professionalism and leadership should be recognized.

Note: Several of the recommendations contained in this report heavily depend on work with departments outside of Payroll. In cases where an estimated date could not be estimated, OAG has entered the date of June 30, 2009 to coincide with the end of year.

Payroll Operations Review
Summary of Recommendations

Rec #	Audit Recommendations
1	*Define and assign ownership for the functional roles and responsibilities between Payroll and Human Capital Initiatives. In addition, formalize a process to facilitate timely problem resolution.*
2	*Develop and implement a process to verify the accuracy of pay information on Board resolutions.*
3	*Develop an Operating Procedures Manual that documents key payroll department functions and guidelines.*
4	*Develop and implement the requirement for all Payroll staff to sign and adhere to a confidentiality statement.*
5	*Obtain access to source documentation to substantiate payroll related additions and changes.*
6	*Develop a review process to ensure all new hire forms are complete and accurately entered into the PeopleSoft system.*
7	*Establish a review process for the regular biweekly payroll reconciliation prior to it being run to help ensure accuracy of the payroll cycle.*
8	*Document the methodology that should be used for manual pay adjustments and ensure temporary pay rate changes are performed without overriding the standard pay rate. Limit access to the override function and implement a review function to verify any overrides entered each pay period.*
9	*Modify the current payment methodology that could allow an employee to received payment for a period not yet worked. Union negotiations may be necessary, since this practice can impact the timing of employee payments.*

Payroll Operations
Summary of Recommendations

Rec #	Audit Recommendations
10	*Utilize the PeopleSoft system to calculate adjustments for teacher's change in status. Explore the possibility of entering the teachers' calendar in PeopleSoft. If it is not feasible to utilize system calculations, consider utilizing an automated worksheet to support changes in pay status until the system can be utilized. Include clear explanations of calculations along with supporting documentation.*
11	*Establish a formalized overpayment procedure that includes follow up, demand letters and collection agency procedures. Identify ownership by a dedicated resource to track, monitor and communicate the overpayments. Explore the root causes of overpayments and seek solutions to minimize overpayments.*
12	*Reinforce the requirement for schools to use SmartFindExpress for hiring substitutes and ensure errors are properly monitored. Reporting should be distributed to the schools for absence verification, correction, and to their respective management when procedures are not followed.*
13	*Discontinue using manual checks for reissued checks and destroy the check stock in a secure method. Determine how to reissue check in the PeopleSoft system and implement immediately.*
14	*Review employees with access to payroll functions within PeopleSoft and ensure access is appropriate. Periodically assess the need for these individuals to access payroll functions. Develop a process to evaluate employee terminations, job transfers, and change of job responsibilities to discontinue access when it is no longer required.*

Payroll Operations
Observations, Recommendations and Action Plans

OBSERVATION #1

Role Clarity & Operating Procedures
Role Clarity for Human Capital and Payroll

There is a general lack of clarity regarding the roles and responsibilities between Payroll and Human Capital Initiatives. An employee life cycle sheet was provided which contains the division of the key responsibilities between Payroll and Human Capital Initiatives, but it is not inclusive or complete regarding each department's related functions and the handoffs between them. The lack of clarity allows for a lack of ownership for portions of the employee and payroll process. There are many processes that cross the two departments and clear delineation of responsibilities will facilitate the exchange of information.

RECOMMENDATIONS and MANAGEMENT RESPONSES

Define and assign ownership for the functional roles and responsibilities between Payroll and Human Capital Initiatives. In addition, formalize a process to facilitate timely problem resolution.

Management Responses: Payroll will work collaboratively with HCI to define and assign ownership for the functional roles and responsibilities between Human Capital and Payroll. An introductory meeting (initiated by Payroll) is scheduled for Thursday October 2, 2008. Payroll has prepared a working document including a collection of examples to facilitate the discussion.

Responsibility: Michele Hancock, Chief Human Capital Initiatives Officer; Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: January 31, 2009
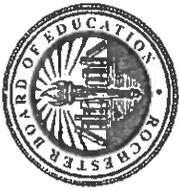
OBSERVATION # 2

Ownership and Verification of Board Resolutions

Effective dates and rate information approved in Board resolutions do not always agree with the information ultimately entered into PeopleSoft. Due to the time delay required to obtain Board approval for new hires and additional pay, all changes and adjustments are not resubmitted for Board approval. The differences found in our testing were not significant; however, payment authorizations should be accurate. A verification process does not exist to ensure rates and dates in Board resolutions are accurate. In addition, specific guidance or thresholds from the Board does not exist to specify their expectations when inaccurate information is approved. Board authorization should be obtained for accurate salary and effective date information; this information should not change without Board acknowledgment.

RECOMMENDATION and MANAGEMENT RESPONSES

Identify ownership and implement a process to verify the accuracy of pay information submitted in Board resolutions. Consider utilizing a system query for additional pay to facilitate obtaining accurate employee information.

Management Responses: Payroll created an issue/exceptions document identifying a number of concerns with respect to the Board Resolution Additional Pay process and will share their findings with HCI and the Deputy Superintendent of Administration (DSA) so that an all-inclusive approach can be adopted in ensuring ownership is assigned and understood by the many parties involved in the process.

Responsibility: Michele Hancock, Chief Human Capital Initiatives Officer; Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: November 2008 for Payroll Analysis June 30, 2009 for ownership and implementation ~ requires input by HCI and DSA

Payroll Operations
Observations, Recommendations and Action Plans

OBSERVATION #3

Operating Procedures

Payroll does not have an Operating Procedures Manual, an organizational chart or detailed job descriptions for the payroll function. Payroll staff consists mainly of civil service employees, usually Clerk II Typists. Their positions do not have specific job descriptions, only those of the general civil service position job description. Written and communicated operating procedures would enhance the accuracy and consistency of recorded data, consistency in the handling and recording of transactions, and aid in holding employees responsible and accountable for the work performed. Without this clarification, it is difficult for employees to understand and meet their job responsibilities.

RECOMMENDATIONS and MANAGEMENT RESPONSES

Develop an Operating Procedures Manual that documents key payroll department functions and guidelines. The manual should, at a minimum, include:

- *an organizational chart and detailed job descriptions outlining duties and responsibilities,*
- *procedures and examples of principle and non-standard transactions,*
- *a process for reporting other income,*
- *standard forms that are required in processing,*
- *procedures for reporting non-standard employee payments at year end.*

Management Responses: Payroll has been tackling the creation of an Operating Procedures Manual and has made head way as follows:

- developed job descriptions
- 1st draft of an organization chart
- created a Payroll timeline with specific duties to be accomplished throughout the payroll process
- documented 10 procedures
- developed some new forms and updated others
- written a number of payroll policies

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor **Due Date:** February 28, 2009

OBSERVATION # 4

Confidentiality Statements

Payroll staff is not required to sign a confidentiality statement regarding employee information. Maintaining appropriate confidentiality of employee personal information is important and the need to maintain discretion is essential in payroll and human resource roles. ▮▮▮▮▮▮▮

Although starting salary information is publicly recorded, other confidential information concerning employees such as garnishments and other withholdings are not. Confidential statements communicate to employees the sensitivity of the information that they are handling and unnecessary access and communication of information should be prohibited for any reason other than approved District business.

RECOMMENDATION and MANAGEMENT RESPONSES

Develop and implement the requirement for all Payroll staff to sign and adhere to a confidentiality statement.

Management Responses:

Business Services is not adverse to Payroll staff being required to sign a confidentiality statement regarding employee information. However we ask that our Legal Department develop the confidentiality statement; and that Human Capital secure agreement from the Union if required. We will take responsibility for meeting with staff to sign the confidentiality statement and monitor performance to ensure adherence.

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: March 1, 2009 ~ requires input from Legal and possibly the BENTE union
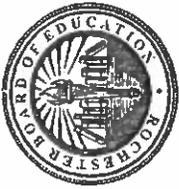
Payroll Operations
Observations, Recommendations and Action Plans

OBSERVATION # 5

Pay Rate Documentation

Comprehensive salary and rate documentation is not maintained in the employee files in Human Capital Initiatives. HCI enters all rate changes in the PeopleSoft system, but they do not maintain all documentation to support the rate or salary change. Standard union contractual increases are not in the files. There were also instances during our testing where documentation was not included in the personnel folder.

Payroll is responsible for producing timely and accurate payroll disbursements. Payroll's only means of notification that HCI has performed a pay related change is by running a system generated file maintenance report. No source documentation is provided to allow verification of changes or document a complete salary history.

RECOMMENDATION and MANAGEMENT RESPONSES

Obtain access to source documentation to substantiate payroll related additions and changes. Implement a secure and effective storage and retrieval mechanism for payroll documentation. Consider investigating an automated storage mechanism that would allow both payroll and human resource employees to effectively share this information.

Management Responses: We support and respectively request that all transactions processed outside of standard contractual language be substantiated with supporting documentation and forwarded to Payroll on a daily basis. We also request that HCI run the file maintenance report and review their data entry so that errors can be quickly identified and resolved. We also ask that HCI adhere to the Payroll cut-off schedule to prevent unnecessary changes once Payroll creates the initial pay sheet.

We would also like to revisit the shared resources for the PeopleSoft application; we are currently performing critical tasks outside of regular hours to minimize the total number of system hours that are unavailable to users with update capability to perform data entry.

Responsibility: Michele Hancock, Chief Human Capital Initiatives Officer; Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor   **Due Date:** April 30, 2009

Payroll Operations
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New Hire Withholding

Tax reporting information regarding employee withholdings is not maintained for all employees. Out of 25 forms reviewed, two employees did not have a card on file and one employee had an incomplete card on file. In one case, we noted that data was not properly transferred from the card to the PeopleSoft system. A review process should exist for new hire paperwork to ensure all appropriate documents are received and processed. In the event that forms are not received, Payroll entered default information in the system; however, every employee should have a federal and state withholdings forms filled out at the date of hire. In addition, data entry should be reviewed to ensure that the accurate information has been recorded in the PeopleSoft system.

RECOMMENDATION and MANAGEMENT RESPONSE

Develop a review process to ensure all forms are complete and accurately entered into the PeopleSoft system for new employees.

Management Responses: We can inquire with HCI whether they have a new hire paperwork checklist and request the information that is forwarded to payroll be submitted as a single packet. The system will continue to automatically assign the acceptable default for new hires; Payroll will generate a report that identifies Hire Process entries and proceed to send the employee a notification that tax cards are required. Earlier suggestions to customize the Federal Tax Data and State Tax Data panels with additional fields was not supported by our MIS group due to the frequency the tax tables are updated. We have also requested to hire a temporary to catalog, verify and file the Federal and State tax cards in the employee's payroll folder. Where an employee folder is not created (for our substitute population) there will be a generic folder by substitute classification and the cards filed in employee alphabetical order. A proposal on the table is to expand the employee self-service offering to allow employees to enter their Federal tax withholding changes online; the option is currently not available for State tax withholding.

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: December 31, 2008

Payroll Operations
Observations, Recommendations and Action Plans

OBSERVATION #7

Pay Methodology and Processing

Review Bi-Weekly Payroll

An effective payroll review process exists, however it does not occur prior to releasing funds for payroll. The biweekly payroll reconciliation is reviewed by the Payroll Supervisor after the payroll has been completed. Manual timesheets, retroactive pay calculations greater than $25.00 and the payroll voucher claims are reviewed prior to releasing payroll funds; however, verification to the payroll total does not occur until after funds have been released. The Payroll Supervisor should review the total payroll to help prevent and detect errors within the payroll process.

RECOMMENDATION and MANAGEMENT RESPONSES

Modify the timing of the existing review process and perform a Supervisory review of payroll prior to releasing funds.

Management Responses: Payroll documented the existing review process and changed the sequence of events so that the Supervisor of Payrolls completes the review prior to releasing the funds. The Supervisor of Payrolls will also randomly select to audit 20% of other transactions and perform an audit for accuracy and completion.

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: December 1, 2008

OBSERVATION #8

Pay Adjustment Methodology

Manual pay adjustments are entered into the PeopleSoft system by Payroll. Several adjustments are manually calculated and entered by overriding/changing the regular pay amount for the pay period. These adjustments are necessary for changes in pay status during the year. There is no formal documentation to describe the methodology or verification procedures that should be used for these adjustments. Changes to the periodic pay rate should be captured in a supplemental or additional pay line to clearly show an audit trail. All adjustments should be independently reviewed every pay period for validity prior to payment.

In addition, all Payroll employees have access to override the pay amount in PeopleSoft. Access to the pay rate override function should be limited to a select few within the Payroll department to minimize the opportunity for erroneous changes. Independent review should be performed on overrides to ensure that the changes made are proper.

RECOMMENDATIONS and MANAGEMENT RESPONSES

Document the methodology that should be used for manual pay adjustments and ensure temporary pay rate changes are performed without overriding the standard pay rate.

Limit access to the override function in the payroll system and implement a review function to verify any overrides entered each pay period.

Management Responses: A Payroll Adjustment Procedure was written so that pay adjustments to the system delivered rate and pay calculation are processed by adding a new row on the pay line and enter the positive or negative adjustment. This carries over to the pay check so the employee can see that an adjustment was made; this also leaves a clear audit trail of the transaction. Overriding the information is no longer an acceptable practice.

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: Completed

OBSERVATION #9

Payment Methodology

There are varying payroll methodologies amongst the various payroll groups. While on an annualized basis, all employees are considered paid current, there are instances during the year when certain employees within certain employee groups are paid in advance. While this practice does not assure employee overpayments, it is an inappropriate business practice that should be changed. This problem was noted for eleven and twelve month administrators and some civil service employees hired prior to July 1, 2003. Upon change in employee status, payroll performs a manual calculation and an adjustment to ensure that the employee in question receives the appropriate payment when changes occur.

RECOMMENDATION and MANAGEMENT RESPONSES

Modify the current payment methodology that could allow an employee to received payment for a period not worked. Union negotiations may be necessary, since this practice can impact the timing of employee payments.

Management Responses: There is dispute from ASAR that certain groups of employees are paid in advance. ASAR is not in agreement regarding the issue involving the first full pay period in July being the first of 26 checks. There is mutual interest in resolving the matter. Payroll's position is to treat all 12-month employees regardless of certification status as paid to date. This would eliminate the need for salary worksheets to be completed and recouping overpayments in the event of a change in status including separation of employment

Responsibility: Vince Carfagna, Comptroller; Michele Hancock, Chief Human Capital Initiatives Officer; Elizabeth Cammilleri, Payroll Supervisor

Due Date: July 1, 2009

OBSERVATION #10

Teacher Status Change

The process for changing a Teacher's pay group lacks oversight. Monetary adjustments are performed utilizing manual worksheets. The worksheets are sent to an employee with multiple manual calculations that lack a clear explanation for the methodology of the calculations. They are not reviewed or signed by the preparer or a Supervisor. Information communicated to employees should be clear and understandable. The information should be presented professionally and contain supporting documentation in order to make the communication clear and complete. ▮▮▮▮▮▮▮▮▮▮

RECOMMENDATION and MANAGEMENT RESPONSE

Utilize the PeopleSoft system to calculate adjustments for teacher's change in status. Explore the possibility of entering the teachers' calendar in PeopleSoft. If it is not feasible to utilize system calculations, consider utilizing an automated worksheet to support changes in pay status until the system can be utilized. Include clear explanations of calculations along with supporting documentation.

Management Responses: From the start of the audit, Payroll has been receptive to improving the salary worksheet generated for teachers who are removed / added to the payroll system throughout the school year. We have created a number of designs; each one has been an improvement over the other. The most recent version adds more clarity to the computation and incorporates contact information if there are any questions. It would be difficult for the Supervisor of Payrolls to review every worksheet; however it would be reasonable to review 20% each biweekly payroll. Our most recent adaptation also utilizes excel to perform portions of the calculation versus manual effort.

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: July 1, 2008

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Observations, Recommendations and Action Plans

OBSERVATION #11

Recouping Overpayments

A formal, effective process does not exist to recoup employee overpayments; therefore, employees are not held accountable for reimbursing overpayments from the District. The current process consists of one letter from the payroll department requesting the overpayment within ten days. The process does not include a secondary follow-up or an escalation process for uncollected repayments. This process is completely internal and resides in the payroll department. To improve the collection process, cross-functional support is required to determine and alleviate the root causes for overpayment. Management from Human Capital, Legal Academics and Payroll should work together to recoup overpayments.

RECOMMENDATIONS and MANAGEMENT RESPONSES

Establish a formalized overpayment procedure that includes follow up, demand letters and collection agency procedures. Identify cross-functional support to remediate causes for overpayment and establish ownership through dedicated resources to track, monitor and communicate the overpayments.

Management Responses: As spokesperson for the District, the Payroll Department has developed a second demand letter with input from Legal Counsel (twice removed) for employees who have terminated owing wages to the District. At each phase of the communication, a copy will be provided to the one or more of the following parties: Employee's immediate supervisor, Director of Human Resources, Chief of Human Capital, Legal Department, Comptroller, and Deputy Superintendent of Administration. The additional exposure should help bring awareness that need to be addressed by other departments. A Business Services policy document has also been created to address how overpayments will be collected from both active employees and terminated employees. The policy document and letters were implemented. The focus needs to turn to the systemic issues causing the overpayments and the recourse involved when the 2nd demand for payment is ignored. HCI and Legal will be instrumental in working through these issues. To be included in the discussion is whether Payroll should continue in the role of spokesperson for the District or if it would be more appropriate to have HCI or Legal sign the letters

Responsibility: Vince Carfagna, Comptroller; Michele Hancock, Chief Human Capital Initiatives Officer, Elizabeth McDonald, General Counsel, Elizabeth Cammilleri, Payroll Supervisor

Due Date: June 1, 2008

Payroll Operations
Observations, Recommendations and Action Plans

Other Payroll Observations

Absence Tracking

Absences utilizing substitutes are not adequately tracked or depleted. There are two ways to report absence time when a substitute is needed. One uses SmartFindExpress which automatically deducts the absence days, but requires monitoring at the schools for upload errors. The second is obtaining a substitute outside of the SmartFindExpress system which circumvents the automatic deduction of absence days. As a result, Teachers, Assistant Principals and Principal's absence time is not actively monitored and goes unrecorded.

Utilizing SmartFindExpress yielded fewer unrecorded absence days. Of the 45 absence days reviewed 5 days were not recorded for employees. When substitutes were obtained outside of SmartFindExpress, of the 137 absence days reviewed 107 days were not recorded as absences for employees.

Also, within the Teacher's payroll are employees with fractional vacation balances. There are approximately 350 employees on the teacher's payroll whose leave plan balances need to be reviewed because they have odd vacation, sick or personal time. The inaccuracies are not necessarily due to the current year and need to be individually researched.

Reinforce the requirement for schools to use SmartFindExpress for hiring substitutes and ensure errors are properly monitored. Reporting should be distributed to the schools for absence verification, correction and their respective management when procedures are not followed. The monitoring procedures should address the following:

- *Implement an edit check that identifies when a fractional day is entered.*
- *Create a weekly query to identify unusual time entry.*
- *Implement a one-time clean-up process to resolve historical errors.*

Management Responses:

We are recommending HCI be added to the list of responsibility since HCI has ownership for tracking per diem substitute usage in buildings through SmartFindExpress and communication with HCI Directors and Chiefs on the status of the per diem substitutes. An edit check already exists; daily error conditions can be reviewed and/or downloaded to excel via an online page found under Manager Self Service>View Time> SFX to T&L Interface Review. Payroll will work with HCI and MIS to attend a school secretaries meeting to provide a refresher on the requirements for schools to use SmartFindExpress and ensure they are checking the report to correct any errors.

Auditing the payroll workbook for the teacher payroll should identify unusual time entry however it would be better to create a weekly query that highlights discrepancies. We will work with MIS to develop this type of reporting.

Payroll has been working on the one-time clean-up exercise to resolve historical errors.

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: June 30, 2009 ~ requires support from HCI and the school secretaries

OBSERVATION #13

Replacement Checks

Reissued payroll checks are prepared utilizing a manual checkbook with checks being physically created on a typewriter. Since the regular payroll process is performed and recorded in PeopleSoft, the replacement check is not recorded in PeopleSoft. The rationale for this practice is that all appropriate entries and deductions were recorded when the check was originally generated in the PeopleSoft system. The checkbook is maintained in the payroll safe where both the manual check supply and the signature stamp are located. Although there are controls in this manual process, maintaining checks outside of the system creates a myriad of internal control issues, as well as tracking and fraud concerns.

RECOMMENDATION and MANAGEMENT RESPONSES

Discontinue using manual checks for reissued checks and destroy the check stock in a secure method. Determine how to reissue checks in the PeopleSoft system and implement immediately.

Management Responses: Payroll will work with MIS to determine how to reissue checks in the PeopleSoft system. An incident/ticket will be opened in Alloy Navigator with a priority of critical and tracked through to implementation.

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: June 30, 2009 ~ requires input from MIS

Payroll Operations
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OBSERVATION #14

Payroll Access

Employees were identified with access to payroll entry and inquiry when access was no longer necessary for job responsibilities. When performing the audit, it was noted that there were individuals who should no longer have access. When an employee is terminated or if an employee's duties no longer requires the use of payroll functions in PeopleSoft, their access should be ceased immediately.

RECOMMENDATIONS and MANAGEMENT RESPONSES

Review employees with access to payroll functions within PeopleSoft and ensure access is appropriate. Periodically assess the need for these individuals to access payroll functions. Develop a process to evaluate employee terminations, job transfers, and change of job responsibilities to discontinue access when it is no longer required.

Management Responses: MIS has adjusted the "Payroll Maintenance role" to grant Payroll access to the "Role Queries" page. This allows Payroll to search by a specific role name to display users currently assigned to the role. Payroll will send out emails to the employee's manager requesting confirmation the employee still requires access to the applicable applications; the review will be conducted semi-annually or when a major reorganization takes effect. Inactive employees are removed from security via a nightly process. When an employee transfers some roles are auto assigned and auto removed because of the volume or transfer rate of the position (for example School Secretaries). Currently the Payroll roles are manually assigned and removed. As of 02/20/08 Payroll has been added to the distribution list to receive a daily Transfer Report generated by MIS. A Payroll Access Log has been created to track the activity. Payroll will run the PT_SEC_USER_ROLES – User's Roles query and enter the User ID: for the employee transferring and click on View Results. The system will show all the applications the employee is currently assigned (inclusive of all District applications). Based on the type of transfer a determination will be made whether to email the new manager and employee to verify whether the employee still requires a specific application.

Responsibility: Vince Carfagna, Comptroller; Elizabeth Cammilleri, Payroll Supervisor

Due Date: Completed