

<b>OREGON ACCOUNTING MANUAL</b>		Number 45.45.00.PO
Oregon Department of Administrative Services State Controller's Division	<b>Policy</b>	Effective Date July 1, 2005
Chapter	<b>Payroll</b>	.1 OF .1
Part	<b>Separation of Duties</b>	
Section		Approval  Signature on file at SCD

Authority      [ORS 292.018](#)  
                  [ORS 292.036](#)  
                  [OAM 10.10.00.PO & PR](#)

**Distribution of Payroll Checks**

- .101 For effective internal control, an agency payroll or fiscal employee having update access to the Oregon State Payroll Application (OSPA) should not receive or distribute payroll checks or direct deposit pay stubs. This includes daily manual payroll checks.

**OSPA Access and Personal Payroll Transactions**

- .102 No person with update access to the OSPA should perform data entry for their own paper timesheets, gross pay adjustments, changes in tax withholding, or any correction to their own pay amounts. Agencies with a single payroll technician with no opportunity for a second person to process entries related to the payroll technician must ensure a monthly review is conducted by a person in another section, preferably management personnel.
- .103 Agencies that use OSPA Online Daily Time perform an adequate review of the payroll officer's time entry when the supervisor locks the timesheet. Agency owned time systems that batch upload time to OSPA, as long as that system provides for supervisory review of time and an approval mechanism that prevents alteration of time once approved, also provide adequate internal control.