

Monitoring Controls Over Key Personnel Administration Processes

Purpose

This document should be utilized by operating locations and Research Foundation (RF) central management teams responsible for the employee maintenance processes as a guideline for developing monitoring and review procedures. Note that this document includes only key processes and is not a fully inclusive listing of the controls to be created. This document is a high-level guideline for the campus management teams to assist in developing a monitoring controls environment.

Monitoring Controls for Administrative Employee Maintenance

RF central office and operating locations

- Independent reviews should be performed over employee maintenance to verify all additions/modifications to employee master data was appropriate.
- Periodic reviews should be performed to identify potential duplicate employees.
- Campuses should have a security process in place to ensure that terminated employees no longer have access to the computerized business system.
- Ensure that any terminated employee does not have an [FTE](#) greater than zero. Monitoring can be performed by running and reviewing the RF: Termed Employees with Benefit Information Greater than Zero report.
- Time attendance reports should be reviewed and reconciled on a periodic basis.
- Accrual for sick, personnel and vacation Paid Time Off (PTO) should be monitored for appropriateness based on hire date.
- A quality review should be performed over all retirement processing activities.

Monitoring Controls for Salary Maintenance

RF central office and operating locations

- A formal review and approval process should be performed to ensure all salaries and salary adjustments are authorized and correctly entered/changed in the system.
- A formal review and approval process should be performed over across-the-board salary increase process.

Reports Used for Monitoring Activities

There are several reports available to monitor all areas of personnel activity: Personnel Administration, Leave Accruals, Affirmative Action, and Benefits and Retirement. For a complete list of Oracle reports available for monitoring purposes, refer to the document "Human Resource Oracle Reports."

Posting to General Ledger Monitoring Controls:

RF central office

- Import execution and exceptions reports are reviewed to verify data was transferred completely and accurately.
- Reconciliations are performed between payroll balances and the General Ledger.

Reports used for Monitoring Activities:

- Import Execution Report
- Journal Execution Report

Change History

- **July 29, 2005** - Revision to "Reports used for Monitoring Activities" section - removed table and referenced
- **August 9, 2001** - Remove reference to "28-day run-off Report." Add reference to "RF: Termed Employees with Benefit Information Greater than Zero" report in Oracle.
- **August 9, 2001** - Replace "Periodic reviews of terminations should be performed to verify terminated employees were removed from the system in a timely fashion" with reference that campuses should have a security process in place for terminated employees.

Feedback

Was this document clear and easy to follow? Please send your feedback to webfeedback@rfsuny.org.

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