

UNIVERSITY OF CALIFORNIA SAN DIEGO
 Audit & Management Advisory Services
 Separation of Duties Matrix

Department: _____ Date: _____

<i>Enter <u>Title</u> and <u>Name</u> of employees responsible for functions listed below >>>>></i>								
Payroll/Personnel:								
Prepares PPS transactions for:	Staff appointments							
	Academic appointments							
	Undergrad. student appointments							
	Grad. student appointments							
Reviews PPS transactions (PAN's) for:	Staff appointments							
	Academic appointments							
	Undergrad. student appointments							
	Grad. student appointments							
Designated manager for PPS								
On-line Time Reporting								
Custodian of personnel files								
Maintains leave records								
Approves non-exempt employee time worked and leave records								
Approves exempt employee leave records								
Authorizes changes to employee time worked and leave records								
Approves Absence Notices, DAAO forms, and employee overtime (PPM 395)								
Prepares transfers of payroll expense (EPETs)								
Approves transfers of payroll expense (EPET's)								
Prepares on-line timekeeping entry verification (or audit) report								
Reviews on-line timekeeping entry verification (or audit) report								
Reconciles monthly Distribution of Payroll Expense Reports (DOPES) to departmental records								
Reviews/Certifies monthly reconciliation of Distribution of Payroll Expenses-DOPES								
Compares monthly payroll expenses to budgeted amounts & reports results to management								
Receives and maintains custody of payroll checks until distribution to employees								
Distributes payroll checks to employees								
Maintains custody of unclaimed payroll checks								

P=Primary Responsibility

A=Alternate

N/A=Function/Duty is Not Applicable

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(Enter "P" or "A" for employee(s) assigned responsibility for each function or "N/A" to the right of each function that is not applicable)

Procurement:

Prepares procurement documents							
Prepares department purchase requisitions							
Approves department purchase requisitions							
Prepares <i>Check Requests</i> (Payment Authorization)							
Approves <i>Check Requests</i> (Payment Authorization)							
Approves invoices for payment							
Approves rapid payment invoices – manual check requests							
Pre-approves employee travel expenditures, if required							
Approves travel advances							
Approves travel expense vouchers							
Pre-approves entertainment expenditures, if required							
Prepares electronic transfers of non-payroll expense (ENPETs)							
Approves electronic transfers of non-payroll expense (ENPETs)							
Receives materials ordered (ensuring all items have been received undamaged and goods meet quality standards)							
Matches purchase order, receiving document and invoice							
Verifies invoice accuracy, terms and account distribution							
Picks up University disbursement checks for delivery to vendor							
Reconciles transactions per monthly departmental Operating Ledger reports to authorized procurement documents submitted for payment (i.e., vendor invoices, check requests, travel advances/vouchers, etc.) Is sampling conducted using the ledger reviewer program? _____ Yes/No _____							
Approves reconciliation of procurement transactions per monthly departmental Operating Ledger reports							
Performs managerial oversight(monitoring) of the department’s procurement activities on an active and regular basis							

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Express Card:

Authorizes new cards/cardholders (Express Card Administrator)							
Allocates charges to the appropriate operating ledger accounts							
Makes purchases (Express Card Holder)							
Evaluates purchase for compliance with University policy							
Maintains supporting documentation for transactions							
Reconciles transactions to the Operating Ledger (Express Card Reviewer)							

Cash: (*Note: Cash consists of coin, currency, checks, travelers checks, credit card receipts, and any other negotiable instruments of payment accepted by the department.*)

Collects cash (including cash equivalents, e.g., checks) and issues receipt							
Opens mail, logs mail remittance payments, and documents transfer of mail remittances to cashier							
Generates register audit tape, reconciles receipts (including mail remittance log) to register tape, and clears register							
Prepares memorandum of cash and/or Central Cashier deposit advice form							
Approves voids and refunds							
Reviews/approves memorandum of cash and Central Cashier deposit advice form							
Safeguards cash until deposit							
Submits deposits to Central Cashier's Office							
Reconciles statement of cash collections to receipt from Central Cashier's Office							
Reconciles statement of cash collections to deposits per departmental ledgers							
Reviews/approves departmental Operating Ledgers for deposits							
Forward records of sales activity, cash register readings, and sales adjustment (i.e., voids, refunds/ returns, inventory adjustments, daily and monthly balancing records and sales audits) to the department's accounting office for proper reconciliation to the general ledger							
Change fund custodian							
Returned check custodian							

Accounts Receivables

Maintains accounts receivable records							
Prepares and mails billing statements							
Reviews and approves write-offs							
Prepares aged accounts receivable listing							
Reconciles accounts receivable records to the General Ledger							
Reviews and approves the reconciliation							

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Petty Cash:							
Petty cash fund and/or key fund custodians							
Approves request for reimbursement of petty cash							
Budget and Accounting:							
Prepares departmental budget							
Maintains departmental accounting system/financial records							
Reconciles departmental accounting system to the Campus Ledger							
Provides financial reports to management							
Monitors budgetary status and reviews budget/expenditure reports							
Equipment:							
Equipment custodian							
Receives and tags equipment							
Approves equipment invoices for payment							
Maintains departmental equipment records							
Performs on-line updates to CAMS (Capital Asset Management System) for changes to department equipment							
Performs updates to CAMS for changes to department equipment							
Approves updates of CAMS information							
Approves reports of property loss/damage to be submitted to Risk Management and, if theft is involved, Campus Police							
Performs the physical equipment inventory							
Reviews equipment inventory listing							
Approves equipment inventory listings							
Merchandise Inventories: <i>(Note: inventories with a cost value greater than \$50,000)</i>							
Approves inventory orders							
Receives inventory items from vendor							
Approves vendor invoices for payment							
Issues inventory items to customers							

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Updated 2/25/2014

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Computer Systems:							
Department Security Administrator (DSA)							
Department Systems Administrator (Computer and network support)							
Contracts & Grants:							
Prepares Contract or Grant Proposal							
Approves Contract or Grant Proposal							
Responsible for the post-award administration of federal awards							
Approves pre-award spending on federal projects							
Ensures that prior approvals from the granting agency are secured where necessary							
Approves travel advances for federal awards							
Approves travel expense vouchers for federally funded travel							
Approves entertainment expenses for federally funded entertainment							
Certifies effort reporting via the Electronic Certification of Effort Reporting Tool (ECERT)							
Approves electronic payroll expense transfers (EPET's) involving federal funds							
Approves non-payroll expense transfers (ENPET's) involving federal funds							
Ensures compliance with policies and budget							
Tracks cost-sharing obligations and corresponding expenditures							
Responsible for tracking budgetary status of federal awards							
Reports financial and budgetary status to Principal Investigators (PIs)							
Controlled Substances: (i.e., stored & utilized by department/lab for research purposes)							
Orders controlled substances							
Receives controlled substances							
Stores and secures controlled substances							
Inventories controlled substances							
Reviews inventory and reports discrepancies							

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