### Payroll/Personnel:

#### Preparers PPS transactions for:
- Staff appointments
- Academic appointments
- Undergrad. student appointments
- Grad. student appointments

#### Reviewers 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**

**Updated 2/25/2014**
Enter Title and Name of employees responsible for functions listed below:

<table>
<thead>
<tr>
<th>Procurement:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepares procurement documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepares department purchase requisitions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approves department purchase requisitions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepares Check Requests (Payment Authorization)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approves Check Requests (Payment Authorization)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approves invoices for payment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approves rapid payment invoices – manual check requests</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approves travel advances, if required</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approves travel expense vouchers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approves entertainment expenditures, if required</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepares electronic transfers of non-payroll expense (ENPETs)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approves electronic transfers of non-payroll expense (ENPETs)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receives materials ordered (ensuring all items have been received undamaged and goods meet quality standards)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Matches purchase order, receiving document and invoice</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Verifies invoice accuracy, terms and account distribution</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Picks up University disbursement checks for delivery to vendor</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>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.)</td>
<td>Yes/No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is sampling conducted using the ledger reviewer program?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performs managerial oversight (monitoring) of the department’s procurement activities on an active and regular basis</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

P=Primary Responsibility  
A=Alternate  
N/A=Function/Duty is Not Applicable  
Updated 2/25/2014
## Separation of Duties Matrix

**Department:** ______________________________________________________________________

**Date:** ___________

---

### 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

---

P=Primary Responsibility  A=Alternate  N/A=Function/Duty is Not Applicable

Updated 2/25/2014
Enter Title and Name of employees responsible for functions listed below >>>>

(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)

**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:** *(Note: inventories with a cost value greater than $50,000)*
- Approves inventory orders
- Receives inventory items from vendor
- Approves vendor invoices for payment
- Issues inventory items to customers

P=Primary Responsibility A=Alternate N/A=Function/Duty is Not Applicable

Updated 2/25/2014
<table>
<thead>
<tr>
<th><strong>Computer Systems:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Department Security Administrator (DSA)</td>
<td></td>
</tr>
<tr>
<td>Department Systems Administrator (Computer and network support)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Contracts &amp; Grants:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepares Contract or Grant Proposal</td>
<td>Approves Contract or Grant Proposal</td>
</tr>
<tr>
<td>Responsible for the post-award administration of federal awards</td>
<td>Approves pre-award spending on federal projects</td>
</tr>
<tr>
<td>Ensures that prior approvals from the granting agency are secured where necessary</td>
<td>Approves travel advances for federal awards</td>
</tr>
<tr>
<td>Approves travel expense vouchers for federally funded travel</td>
<td>Approves entertainment expenses for federally funded entertainment</td>
</tr>
<tr>
<td>Certifies effort reporting via the Electronic Certification of Effort Reporting Tool (ECERT)</td>
<td>Approves electronic payroll expense transfers (EPET’s) involving federal funds</td>
</tr>
<tr>
<td>Approves non-payroll expense transfers (ENPET’s) involving federal funds</td>
<td>Ensures compliance with policies and budget</td>
</tr>
<tr>
<td>Tracks cost-sharing obligations and corresponding expenditures</td>
<td>Responsible for tracking budgetary status of federal awards</td>
</tr>
<tr>
<td>Reports financial and budgetary status to Principal Investigators (PIs)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Controlled Substances:</strong> (i.e., stored &amp; utilized by department/lab for research purposes)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Orders controlled substances</td>
<td>Receives controlled substances</td>
</tr>
<tr>
<td>Stores and secures controlled substances</td>
<td>Inventories controlled substances</td>
</tr>
<tr>
<td>Reviews inventory and reports discrepancies</td>
<td></td>
</tr>
</tbody>
</table>

*Enter Title and Name of employees responsible for functions listed below > > > >*

*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*

---

P = Primary Responsibility  
A = Alternate  
N/A = Function/Duty is Not Applicable

Updated 2/25/2014