

Guidelines for Separation of Duties-HR/Payroll (SAP) Roles (Segregation of Duties)

	Role	Separation of Duties Considerations	Role Controls	Description
1	Employee Self-Service		Self	All MSU employees are given this role automatically upon hire. Depending on the type of employee and their eligibility, this role allows employees to enroll/change their benefits, enter time/absences, enroll in training courses, maintain address, direct deposit information, payroll tax exemptions and view earnings statements.
2	Manager Self-Service		Direct Reports	This role would be limited to employees (or their delegate) with subordinates/direct reports who would have a need to view employee information, create and/or maintain employee appraisals, and view, enter or approve time and view various employee-related reports. This would typically be a supervisor or manager in a unit and would have limited access to the employees that they supervise or manage.
3	HR Unit Time Entry Specialist		Organization	This role provides access to enter time data for employees for a designated organization/department. The security for this role is decentralized to the Departmental Security Contacts.
4	HR Unit Time Administrator ¹	Role #1 - Employee Self Service	Organization	This role provides access to enter, change, approve or reject time and view reports for employees in a designated organization. The security for this role is decentralized to the Departmental Security Contacts.
5	HR Unit Administrator ²	Role #6 - HR Payroll Approver (including Ad Hoc)	Employee Type	This role allows access to initiate forms or transactions to hire, add assignment, change pay, change status, view reports and process a termination for a designated employee type (Faculty/Academic Staff, Support Staff, Temp/On-Call, Students and Graduate Assistants).
6	HR Payroll Approver (including Ad Hoc) ³	Role #5 - HR Unit Administrator	Organization and Employee Type	This role allows access to approve workflow for HR transactions that have a fiscal impact on a unit such as hiring, changing pay, and cost redistributions. Workflow approval is set up based on organization and employee type and can have up to 5 levels of approval with up to 5 approvers at each level.
7	HR Labor Distribution Role-Report		None	This is a stand alone role for users requiring access to the Restricted Labor Distribution and Payroll Encumbrance reports who do <u>NOT</u> also have the HR Unit Administrator or HR Unit Time Administrator role.

¹ An employee assigned the HR Unit Time Administrator role has the ability to approve their own absences entered using their Employee Self-Service role. It is recommended that units adopt and document a procedure indicating the individual's manager or a different HR Unit Time Administrator should approve their time.

² An employee assigned the HR Unit Administrator role along with the HR Payroll Approver role has the ability to approve their own transactions such as hiring an employee or changing pay. If these roles are given in conjunction with one another, it is recommended that units adopt and document a procedure indicating a different HR Payroll Approver should approve any transaction initiated by the same HR Unit Administrator. Another compensating control and recommendation would be to set up alternate or additional approvers in workflow so the HR Unit Administrator is never the only person initiating and approving a transaction.

³ An employee assigned the HR Payroll Approver role along with the HR Unit Administrator role has the ability to approve their own transactions such as hiring an employee or changing pay. If these roles are given in conjunction with one another, it is recommended that units adopt and document a procedure indicating a different HR Payroll Approver should approve any transaction initiated by the same HR Unit Administrator. Another compensating control and recommendation would be to set up alternate or additional approvers in workflow so the HR Unit Administrator is never the only person initiating and approving a transaction.

Please note in the cases above where role combinations are granted creating segregation of duty issues, Management should regularly review HR/Payroll roles. If small staff size prevents adequate segregation of duties, Management should consider period review of the Labor Distribution Report and Time Recorded by Fund Report by someone outside the HR/Payroll processes. Appropriate documentation of these processes should be maintained at the unit level.