
**HRMS SEGREGATION OF DUTIES PROCEDURES
FOR JUSTIFICATION AND APPROVAL IN CORE-CT**



Last Updated June 17, 2020

In an effort to maintain a segregation of duties between HRMS responsibilities, agencies should not request the Agency HR Specialist role be assigned to an employee who has either the Agency Payroll Specialist or Agency Time and Labor Specialist roles in Core-CT. Access to any combination of those roles could allow an individual to hire and pay someone inappropriately and without oversight.

If agencies have a compelling need to have one individual maintain a combination of these roles, agency Security Liaisons must:

1. Provide supporting documentation to explain the need for the conflicting roles, including a description of the duties to be performed.
2. Provide an explanation of the internal audit procedures in place to prevent inappropriate or fraudulent transactions in the system.

This information must be attached to the on-line CO-1092 Security Request Form upon submission.

Further, every three years Core-CT conducts an audit of employees with conflicting roles. Agencies are required to reassess the need for their employees to maintain such conflicting roles. Should the need still exist, agencies are required to submit a CO-1092 to request the roles again and must provide updated justification as described above at that time.

A sample justification regarding the internal procedures in place to prevent fraud follows:

Sample Justification:

Requester/Approver's name: John Smith
Title: Fiscal Administrative Manager
Agency: Department of the People
Telephone: 860 XXX-XXXX
E-mail: John.Smith@xx.xx

The roles are requested for David Black, Fiscal Administrative Officer, so that he can serve as a backup to Susan White, Fiscal Administrative Supervisor. I need David to learn all the HR & Payroll duties. The Department of the People is a small agency (53 employees) and David handles HR and payroll. Susan will train David and review all transactions processed by him.

*Internal audit procedures to prevent inappropriate transactions: each pay cycle the payroll register is run and all amounts are checked against employee salaries to make sure amounts are correct.