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VICE PRESIDENT—FINANCIAL MANAGEMENT

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April 6, 2006

VICE CHANCELLORS—ADMINISTRATION

Subject: Internal Control Standards: Departmental Payrolls

Enclosed is Business and Finance Bulletin, IA-101, Internal Control Standards: Departmental Payrolls, which was revised following a review by campus Controllers and Payroll Managers. The following changes have been included in this revision:

- The inclusion of control standards for online functions supporting the preparation and approval of personnel actions and payroll time reporting.
- A new section addressing the review of Post Authorization Notifications (PAN) and edit messages.
- The requirement that a departmental reconciliation log or similar record be maintained as documentation that the monthly review of the Distribution of Payroll Expense has been performed.

If you have any questions, please call Michael O'Neill at (510) 987-0905.

Anne C. Broome

Vice President—Financial Management

Enclosure

CC: Acting Provost and Senior Vice President Hume
University Auditor Reed
Assistant Vice President Plotts
Controllers
Manager O'Neill
Payroll Managers
Coordinator Capell