



State of Arizona Accounting Manual

Topic 05 Internal Controls
Section 40 **Limitation of Security Roles
in Certain Systems**

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INTRODUCTION

Various automated systems maintained by the State define job roles, of differing nomenclatures, that permit holders of such roles to approve the disbursement or transfer of State monies.

It is in the best interest of the State to ensure only employees with sufficient knowledge of the State's laws, policies and systems be granted the job roles to approve the disbursement or transfer of State monies.

POLICY & PROCEDURES

1. Only an officer (such as an elected official or a board, commission or council member) or a regularly appointed employee of the State may be granted a role in AFIS, HRIS, APP or any other statewide automated system that can result in the disbursement or transfer of State monies.
 - 1.1. The category of regularly appointed employees of the State does not include temporary employees.
 - 1.2. A contractor or vendor is not an officer or regularly appointed employee of the State.
2. Roles that can result in the disbursement or transfer of State monies include those that involve:
 - 2.1. The approval of purchases, payments, hours worked and/or rates of pay.
 - 2.2. The direct input into or update of information in a system that does not require an approver, but might result in the disbursement or transfer of State monies.
3. These limitations do not apply to job roles—such as entry or view—that do not result in the disbursement or transfer of State monies.
 - 3.1. Other restrictions or limitations—such as background checks or incompatibility of responsibilities—may still apply to job roles that do not involve approving the disbursement or transfer of State monies.

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- 3.2. In general, only officers and regularly appointed employees should have access to confidential information such as employee bank account numbers, Social Security Numbers, etc.
4. Agencies should periodically review their current data entry protocols, approval paths and staffing arrangements and make such changes as might be required to comply with this policy.