For smaller units where clearly defined separation of duties is challenging, OHR provides some general guidelines that units can follow to ensure that Appointment Entry, Pay Entry and verification of payroll abstracts is not performed by the same person.

**Recommendation**

- From the HRMS/Payroll audit, the recommendation states that those HRMS users with entry access should not also have approval responsibilities for payroll abstracts or personnel documents.

**Guidelines**

- If appointment entry and pay entry is differentiated by employee groups and done by separate end users, each end user should verify the other's work and include both signatures on the payroll abstract.

- If appointment entry and pay entry is done by the same end user, the payroll abstract is verified by a second party.

- If appointment entry is done by one end user and pay entry is done by another end user, both end users verify the abstract or a third party verifies the abstract. Include all signatures on the payroll abstract.