

OREGON ACCOUNTING MANUAL

Subject: Accounting and Financial Reporting	Number: 10.70.00.PO
Division: State Controller's Division	Effective date: March 8, 2007
Chapter: Internal Control	
Part: Security Access to Financial Systems	
Section:	
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Authority [ORS. 291.015](#)
[ORS 293.595](#)

Internal Control for Access to Financial Systems

- .101 Each agency head is responsible for establishing, maintaining, and improving the agency **internal controls** for user security access to the following financial systems or databases:

- R*STARS (Relational Statewide Accounting and Reporting System)
- ADPICS (Advanced Purchasing and Inventory Control System)
- Accounting Datamart (R*STARS reporting database)
- OSPA (Oregon State Payroll Application)
- Payroll Datamart (OSPA reporting database)

Internal control must be adequate to provide reasonable, but not absolute, assurance that all users have proper security access to these systems or databases, within the parameters of their job duties.

- .102 All agencies are required to maintain internal controls for security access. Each agency will need to periodically review security access for R*STARS, ADPICS, the Accounting Datamart, OSPA, and the Payroll Datamart to ensure access granted to employees is appropriate. Formal reviews and analysis, coordinated by Statewide Accounting and Reporting Services (SARS), will be performed by agencies at least twice a year. Management is responsible for correcting any deficiencies in their agency's internal controls to ensure policies and procedures promote efficiency and effectiveness.

Agency Security Officer(s)

- .103 Each agency is required to appoint an agency security officer(s) for R*STARS, ADPICS, Accounting Datamart, OSPA, and the Payroll Datamart. The agency security officer(s) is responsible for maintaining internal control as outlined in section .102 above and for authorizing all requests for security access for their agency. The agency security officer should have an understanding of internal control principles and the responsibilities related to security administration.

System Security Officer(s)

- .104 SARS appoints a system security officer(s). The System Security Officer is responsible for verifying, questioning, and resolving security requests received from the agency security officer(s) for R*STARS, ADPICS, Accounting Datamart, OSPA, and the Payroll Datamart.

System Security Changes

- .105 The agency security officer(s) authorizes security changes and requests needed security changes from the system security officer in SARS. Changes include (a) individuals authorized to use R*STARS, ADPICS, Accounting Datamart, OSPA, and the Payroll Datamart to record and/or view transactions, and (b) terminals authorized access to OSPA. The agency security officer(s) shall request changes using the format specified by SARS to ensure requests are appropriately authorized.