# FINANCIAL SYSTEM OPERATIONS AND SECURITY

## Policy 502

.1 POLICY AND PURPOSE

Clallam County operates a comprehensive financial and property management system. The application is provided under contract with Eden Tyler Technologies and is known as ~~InForum Gold~~Eden. The system includes modules such as general ledger, accounts payable, accounts receivable, purchasing, budget preparation, project accounting, fixed assets, inventory, human resources, payroll, employee training, parcel manager, and special assessments. The application is critical to the mission of the County. System integrity and security are of the highest priority and must be maintained. It is the policy of the County that all County departments are required to utilize ~~InForum Gold~~Eden to the extent required by the Administrator.

The purpose of this policy is to:

- Establish guidelines for the administration of the County's electronic financial system
- Assign responsibilities
- Provide consistent methods and processes for accomplishing tasks within the financial system

.4 GENERAL PROVISIONS

4.1 Responsibilities

The following responsibilities are assigned in ~~InForum Gold~~Eden. When listed below, secondary and/or backup positions will only exercise authority when the primary position assigned is unavailable or at his/her request.

a. System Operations: The Administrator is assigned overall responsibility and authority for system operations and security. The Administrator is authorized to make final decisions regarding all operational and security issues. Other assigned responsibilities delegated in this policy may be modified by the Administrator.

b. Security: Primary system security responsibility is assigned to the Commissioners' Budget Director. Secondary responsibility is assigned to the Auditor's Chief Accountant. Backup responsibility is assigned to the Treasurer's Senior Accountant. System security includes approval of new users, changes to existing users, and assignment of permissions within the application.

Requests for security changes will be ~~done on a form provided on the intranet and~~ submitted to the ~~Commissioners'~~ Budget ~~Analyst~~Director.

c. General Ledger: The Auditor's Chief Accountant is assigned primary responsibility for maintenance of the general ledger and journal entries. Secondary responsibility is assigned to the Auditor's Fiscal Specialist ~~I~~V. Backup is assigned to the Treasurer's Senior Accountant and the ~~Commissioners'~~ Budget Director. The Treasurer's Senior Accountant is responsible for recurring revenue general journal entries ~~General Ledger entries for Other Agency Funds.~~ Backup is assigned to the Auditor's Chief Accountant.

d. Account Numbers: The ~~Commissioners'~~ Budget Director is assigned primary responsibility for assignment and maintenance of all account numbers including expenditure, revenue, and balance sheet accounts. Secondary responsibility is assigned to the ~~Auditor's Chief~~ Treasurer's Senior Accountant. Backup is assigned to the ~~Treasurer's~~ Auditor's Chief Accountant.

e. Accounts Payable: The Auditor's Fiscal Specialist ~~I~~V is assigned primary responsibility for processing of accounts payable, A/P check generation, and vendor maintenance, including the small purchasing roster. The Auditor's Chief Accountant, or designee, is assigned secondary responsibility.

~~The Human Resources' Accountant is authorized to process A/P and generate checks only for benefits related to the payroll function. No other A/P checks will be generated without the permission of the Auditor.~~

The Treasurer, ~~and~~the Treasurer's Chief Deputy, and the Treasurer's Investment Officer ~~Accountant~~ are authorized to issue tax refund checks.

f. Budget Preparation – Position Budgeting: Budget Preparation and Position Budgeting modules are the primary responsibility of the ~~Commissioners'~~ Budget Director. Secondary responsibility is assigned to the ~~Auditor's Chief~~Treasurer's Senior Accountant. Backup responsibility is assigned to the ~~Treasurer's~~ Auditor's Chief Accountant.

g. Project Management: The ~~Commissioners'~~ Budget Director is responsible for Project Accounting functions. All departments will utilize the existing structure of the accounting system. Issuance of new project level codes will be accomplished by the ~~Commissioners'~~ Budget Director. In the absence of the ~~Commissioners'~~ Budget Director, the ~~Auditor's Chief~~ Treasurer's Senior Accountant is assigned secondary responsibility.

h. ~~Human Resources and~~ Payroll: Responsibility for ~~human resources and~~ payroll functions, including but not limited to ~~employee records,~~ payroll records, ~~and~~ processing, and payroll check generation~~, and employee training,~~ is assigned to the ~~Human Resources Department Director or designee~~Auditor's Fiscal Specialist V. The ~~Human Resources Director~~ Auditor shall ensure that secondary and backup personnel are trained and available to perform all functions and tasks.

i. Human Resources: Responsibility for human resources functions including maintenance of employment records and payroll records, and benefits administration is assigned to the Payroll Administrator. Employee training is assigned to the Human Resources Analyst. The Human Resources Director shall ensure that secondary and backup personnel is trained and available to perform all functions and tasks.

~~i~~j. Revenues and Cashiering: The Treasurer's Senior Accountant is assigned primary responsibility for revenue, receipting, and cashiering functions. Secondary responsibility is assigned to the Auditor's Chief Accountant. Backup responsibility is assigned to the ~~Commissioners'~~ Budget Director.

~~j~~k. Accounts Receivable: The ~~Auditor's Chief Accountant~~ Budget Director is assigned primary responsibility for accounts receivable. Secondary responsibility is assigned to the Treasurer's Senior Accountant. Backup responsibility is assigned to the ~~Commissioners' Budget Director~~Auditor's Chief Accountant.

~~k~~l. Fixed Assets and Inventory: Primary responsibility for the fixed assets and inventory modules are assigned to the Auditor's Chief Accountant. Secondary responsibility is assigned to the Auditor's Fiscal Specialist ~~I~~V. Backup responsibility is assigned by the Chief Accountant.

4.2 ~~InForum Gold~~ Eden Training

All users of the application are responsible to attend training related to the tasks they perform. Failure to attend training and/or excessive errors may result in loss of access to the system. County Officials are responsible to ensure that employees required to perform tasks within the application attend necessary training.

The Human Resources Director in coordination with the ~~Commissioners'~~ Budget Director is responsible to provide training on systems tasks as necessary. Employees who are heavy users of particular modules may be designated as trainers.

4.3 Transaction Log

~~InForum Gold~~ Eden maintains a log that records all user transactions. No user shall delete or modify the log or attempt to delete or modify it without specific permission of the Administrator. The transaction log is critical to system security; any employee ~~tampering with it~~ making unauthorized access is subject to termination.

### 4.3 Documentation of Error Correction

While it is recognized that data entry, accounting, and posting errors will occur in the system, it is critical that errors be corrected and, correction be properly documented. Transactions made to correct errors ~~made to previous financial transactions~~ that have posted to the general ledger will include an attachment or note indicating that the transaction is for the purpose of error correction and a summary of the error that was corrected.

### 4.4 Support and Maintenance

The Director of Information Technology is responsible for maintenance and support of the application, the database, hardware, and infrastructure necessary for system operation. The IT Director shall ensure that sufficient personnel are trained and assigned to provide timely user support, database management, security group management, regular backup of the application and data, and administration of maintenance contracts.

Assistance with map maintenance (not in the Eden system) will require coordination with Community Development and Assessor Geographic Information System personnel.

### 4.5 Other Policies Apply

Other County Policies, including but not limited to, Policy 420 "Use of County Electronic Resources" apply to all authorized users and to all employees accessing ~~InForum Gold~~ Eden.