

## **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 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 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 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 Budget Director/Financial Systems Administrator is assigned overall responsibility and authority for system operations and security. The Budget Director/Financial Systems 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 Budget Director/Financial Systems Administrator.
- b. **Security:** Primary system security responsibility is assigned to the Budget Director/Financial Systems Administrator. Secondary responsibility is assigned to the Treasurer's Senior Accountant. Backup responsibility is assigned to the Auditor's Chief 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 submitted to the Budget Director/Financial Systems Administrator.
- 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 V. Backup is assigned to the Treasurer's Senior Accountant and the Budget Director/Financial Systems Administrator. The Treasurer's Senior Accountant is responsible for recurring revenue general journal entries Backup is assigned to the Auditor's Chief Accountant.
  - d. Account Numbers: The Budget Director/Financial Systems Administrator 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 Treasurer's Senior Accountant. Backup is assigned to the Auditor's Chief Accountant.
  - e. Accounts Payable: The Auditor's Fiscal Specialist 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 Treasurer, the Treasurer's Chief Deputy, and the Treasurer's Investment Officer are authorized to issue tax refund checks.
  - f. Budget Preparation – Position Budgeting: Budget Preparation and Position Budgeting modules are the primary responsibility of the Budget Director/Financial Systems Administrator. Secondary responsibility is assigned to the Treasurer's Senior Accountant. Backup responsibility is assigned to the Auditor's Chief Accountant.
  - g. Project Management: The Budget Director/Financial Systems Administrator 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 Budget Director/Financial Systems Administrator. In the absence of the Budget Director/Financial Systems Administrator, the Treasurer's Senior Accountant is assigned secondary responsibility.
  - h. Payroll: Responsibility for payroll functions, including but not limited to payroll records, processing, and payroll check generation is assigned to the Auditor's Fiscal Specialist V. The 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 are trained and available to perform all functions and tasks.
  - 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 Budget Director/Financial Systems Administrator.
- k. Accounts Receivable: The Budget Director/Financial Systems Administrator is assigned primary responsibility for accounts receivable. Secondary responsibility is assigned to the Treasurer's Senior Accountant. Backup responsibility is assigned to the Auditor's Chief Accountant.
  - 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 V. Backup responsibility is assigned by the Chief Accountant.
  - m. Cashiering: Primary responsibility for Tyler Cashiering, which feeds into the Eden Financial System, is assigned to the Treasurer's Senior Accountant. This includes adding cashiers and giving them access and setting up Payment Transaction Codes. Secondary responsibility is assigned to the Treasurer's Assistant Accountant.

#### 4.2 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 Budget Director/Financial Systems Administrator 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

Eden maintains a log that records all user transactions. No user shall delete or modify the log or attempt to delete or modify it. In order to free up system storage the Budget Director/Financial Systems Administrator with either the Treasurer's Senior Accountant or the Auditor's Chief Accountant may copy a year of transactions to a safe file and then delete them from Eden. This does not delete the auditing history of any individual record. The transaction log is critical to system security; any employee 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 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 Eden.