

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
F Human Resources, Compensation & Benefits	F1 Personnel Access and Confidentiality	Confidentiality of human resource information is maintained.	Confidential employee and/or applicant information may be disclosed, possibly resulting in violation of employment laws, potential litigation and other possible liabilities.		Access to employee and applicant records is restricted to authorized individuals and is reviewed at least annually.	F1-1.1.1
					The frequency with which authorized personnel access human resource records is monitored.	F1-1.1.2
			Employee records are not maintained per State requirements and vital employee information is discarded and no longer available.		All employee records are maintained in accordance with State record retention requirements.	F1-1.2.1
		Adequate segregation of duties exists among the authorization, custody of assets, recording of transactions, and reconciliation.	Lack of segregation of duties may result in misappropriation of assets, inaccurate financial reporting, errors or irregularities, and/or improper or undetected use of funds or modification of data.		Adequate segregation of duties is maintained as documented in the <u>SOD matrix section</u> .	F1-2.1.1