



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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PAYROLL INFORMATION/WAREHOUSE

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EXECUTIVE SUMMARY

Payroll information is available in a variety of ways. The Commonwealth Information Warehouse, which stores the Commonwealth's payroll and accounting data, and ViewDirect/DocumentDirect, which gives users access to online payroll and audit reports, are two of the most commonly used methods of retrieving payroll information.

CONSIDERATIONS

It is the policy of the Comptroller's office that audit trail and all standard payroll reports will be electronically available to all Departments. These reports will be run on a predetermined schedule and archived in ViewDirect/DocumentDirect. All data related to payroll will be available in the Commonwealth's Information Warehouse. While this data is stored electronically, for audit purposes the department must store the original documentation as established by Internal Controls.

This policy applies to all Commonwealth Branches and Departments.

POLICY

All standard payroll reports, as detailed in the Best Practices Document, will be made available to departmental users electronically using Document Direct. The Information Warehouse will be the repository for all current and historical data for those departments who elect to create their own ad hoc reports. Departments must still adhere to the hard copy record keeping as mentioned in the Comptroller's [Payroll Accounting: Official Record of Payroll Expenditures](#) and the Human Resource Division (HRD) [Time and Attendance Policy](#). Departments will manage the level of information access/security given to each of its users.

*The Office of the Comptroller and the Human Resources Division provide Departments with a bi-weekly guide, the Best Practices Document, for processing payroll. This document details the steps, reports and deadlines that are to be reviewed in order to complete payroll.

Commonwealth Information Warehouse

The Commonwealth Information Warehouse is a centralized, integrated database that gathers data from a variety of source systems (Accounting data from MMARS, Payroll Cost data from LCM, and Personnel data from HR/CMS and e*mpac).

The Information Warehouse has been the source of Payroll Cost Reporting System (PCRS) labor distribution and earnings data since July of 1994 and as of Fiscal Year 2005 Labor Cost Management (LCM) earnings data. Financial data is available in the Warehouse from Fiscal Year 1993 to the present fiscal year, and Human Resource (HR/CMS) data is avofficiaailable from Fiscal Year 1995 to the present fiscal year. UMass Payroll data (e*mpac) has been available since July of 2002.

It is important to note that the data available in the Information Warehouse is only accessible with specific authorization by individual Departments through a standard query tool, such as Microsoft Access or Excel. Unlike standard reports available on ViewDirect/DocumentDirect, the Warehouse is designed to answer specific questions put forth by the user, using the previously mentioned query tools. For more information on using the Information Warehouse, please visit their website at <https://massgov.sharepoint.com/sites/TSS-CIW/>, or contact the Warehouse Helpline at 1-800-335-4702.

Public Records Information

Departments will be required to maintain all payroll records in accordance with the confidentiality and public records requirements of Massachusetts General Law Chapters 66, 66A, 801 CMR 3.00, 950 CMR 32.00 and 950 CMR 33.00 as applicable.

Internal Controls

See [Best Practices For Payroll](#).

Information Sources

Related Procedure – None

- Legal Authority
 - 801 CMR 3.00 Privacy and Confidentiality
 - 950 CMR 32.00 Public Records Access
 - 950 CMR 33.00 Fair Information Practices
 - Massachusetts General Laws, Chapter 7A, Sections 3, 7 and 8
 - Massachusetts General Laws, Chapter 66 and 66A
- Attachments - [Best Practices For Payroll](#)
- Links - <https://massgov.sharepoint.com/sites/TSS-CIW/>
- Contacts - [CTR Solution Desk](#)