

Parish Internal Control Assessments

Payroll

Rev Sept 2014

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1. Review the most recent payroll register for any evidence of fictitious employees by comparing to an employee roster or other reasonable support.

 2. Select 4 payrolls and perform the following:
 - a) Confirm no payroll advances issued

 - b) Confirm payroll processed according to [OAS Calendar](#)

 - c) Ensure all payments for hourly employees are supported with properly approved timesheets

 - d) Ensure any bonuses are properly approved, reported, and paid through payroll

 - e) Ensure each payroll run is approved by someone other than the payroll processor
 - i. Pre-post journal signed and dated
 - ii. Copy of pre-post and final journal provided to individual who approved the pre-post journal
 - iii. Evidence that approver ensured pre-post journal and final journal match

 3. Obtain a listing of new hires for all three years under audit and select a sample and ensure that they have completed I-9 form on file.

Note: Sample sizes should be based on the number of times the control occurs:

- Annual controls – test 1
- Quarterly controls – test 2
- Monthly controls – test 3
- Weekly controls – test 10
- Daily controls – test 20
- More than daily – test 30