Monitoring Controls Over Payroll Processing

Effective Date: January 4, 2016

Function: Labor Distribution

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Basis for Guideline

It is important that payroll transactions are reviewed prior to the release of payroll checks and direct deposits in order to ensure accuracy and prevent overpayments.

Guideline Summary

This document should be utilized by operating locations and Research Foundation (RF) central office staff responsible for the processing of bi-weekly payroll as a guideline for developing monitoring and review procedures.

Note: This document includes only key processes and is not an inclusive listing of the controls to be created. It provides high-level guidance for managers to assist in developing monitoring controls.

Guideline Recommendations

Key Items for Payroll Monitoring

The following is a list of key items that should be reviewed for accuracy and the appropriate corrective actions taken.

- Review hourly information to ensure activity is appropriate.
- Review of payroll input to ensure changes in system are accurate and appropriate.
- Ensure input of payroll is complete prior to initial payroll run.
- Review initial and final payroll process to ensure all payroll activity is accurate and appropriate.
- All manual payment calculations should be reviewed and approved prior to entry into the Oracle business application.
- All retroactive payments should be reviewed and verified before payroll runs.

Payroll Monitoring Reports

The following table describes the reports that can be used for monitoring activities.

Monitoring Function	Purpose	Frequency	Recommended Report	Report Location
Review payroll input	Ensure payroll changes are appropriately entered in the Oracle System. Review terminations for appropriateness Review current and future changes in pay and other administrative data	Once per payroll or on demand based on campus needs.	RF Detail Control Register Full Report RF Detail Control Register Range of Dates	Oracle – Human Resources
Review hourly input	Ensure payroll output will be accurate for hourly employees	Weekly - prior to preliminary and Final final payroll run on Tuesday payroll run	RF Hourly Checklist Report RF Employees with Hours in Terminated-Do Not Process	TimeKeeper

			RF Timecards in Error Status	
Review retro activity	Review retroactive pay transactions and ensure they will process as expected	Daily	Retro Biweekly Retro SUNY RF Detail Control Register Full Report RF Detail Control Register Range of Dates	Business Applications > Payroll Reports Area Oracle – Human Resources
Review projected payroll output	Review payroll output to ensure gross and net pay are as expected. Check for any payments over $10000. Review pay for all changes to ensure it is expected. Verify terminations. Verify vacation. Verify checks and direct deposit slips balance with Oracle business application.	Biweekly – after preliminary payroll run Note: Hourly pay will not be included in this process	KBACE Payroll Register KBACE Payroll Activity Report KBACE Payroll Activity Totals Report KBACE Net Details Report	Oracle – Human Resources
Review final payroll output	Review payroll output to ensure gross and net pay are as expected. Check for any payments over $10000. Review pay for all changes to ensure it is expected. Verify terminations. Verify vacation. Verify checks and direct deposit slips balance with Oracle business application.	Biweekly – after final payroll run	KBACE Payroll Register KBACE Payroll Activity Report KBACE Payroll Activity Totals Report KBACE Net Details Report RF Payroll Check Distribution Report	Oracle – Human Resources

Definitions
None

Related Information
None

Forms
None

Change History

Date	Summary of Change
January 4, 2015	Change to remove outdated hourly payment process and update with new Timekeeper instructions. Removed NRA reports as Key controls covered in NRA procedures.
May 16, 2011	Removed reference to 'AEIC' due to elimination of AEIC in 2010.
November 19, 2008	Added a new monitoring function, "Monitor Employee Income Taxation" and updated links to new report help documents.
December 2, 2004	Revised to remove obsolete information and add monitoring table.

Feedback

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