

**R000 - Audit of (Department)  
Payroll  
Internal Control Questionnaire  
FY (Fiscal Year)**

**W/P:**  
**Auditor:** xxx **Date:** xx/xx/xx  
**Review:** xxx **Date:** xx/xx/xx

Question	Y	N	N/A	Comments
1. Do procedures provide that all authorizations, particularly notices of separation from employment, are transmitted promptly to the Human Resources Department and Payroll Department?				
2. Are the persons who perform the following functions independent of each other: a. Approve hours worked? b. Prepare Time and Attendance Forms or Wage Time Slips/maintain personnel records? c. Distribute paychecks/pay stubs? d. Hire or fire employees (does not need to be separate from a.)				
3. If the above functions are independent, does the person who prepares the Time and Attendance Forms or Wage Time Slips have access to them after they are approved?				
4. Are overtime hours, comp time, altered work schedules, etc. approved before the hours are worked by someone other than those who prepare payroll documents?				
5. Are employees who determine their own work schedule earning comp time?				
6. Are Time and Attendance Forms (or other records) being maintained for non-exempt employees (both classified under Grade 8 and wage)?				

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7. Are the hours worked documented by a time clock or time sheet and approved by a supervisor?				
8. Are the hours worked computed by someone other than the employee as part of the routine of payroll preparation?				
9. Are payrolls subject to a review and final approval by responsible persons outside the payroll function, such as department heads, supervisors, etc.?				
10. Are amounts to be paid per hours worked reconciled to payroll amounts posted to the proper budget code in Banner?				
11. Are leave records maintained in the department for all employees? How is leave tracked for each employee?				
12. If an employee has left the University, are unclaimed wages returned? To whom?				
13. Are paychecks or pay stubs stored in a lockbox or safe to which access is restricted to the person responsible for payroll distribution?				
14. Is some identification required for distribution of paychecks or pay stubs, especially for part-time help, students, etc. when these employees are not generally known to the person distributing paychecks?				
15. Are personnel records maintained in a secure location?				

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Question	Y	N	N/A	Comments
16. Prepare a written evaluation of internal control over payroll. Comment on alternative control procedures used or special circumstances pertaining to the foregoing questions which may mitigate an apparent lack of internal control.				