Payroll Checklist History

• Implemented several years ago as part of the University’s remediation for audit findings for lack of internal controls in the decentralized areas

• Original checklist reports required line by line comparison against approval documentation

• Inconsistencies across colleges with how checklist and reports were used
New Payroll Checklist

- Product of cross functional workgroup
  - Large colleges, small colleges, support units

- Formed in response to senior leadership’s request for more standard controls and simplified processes

- Audit and senior leadership support the new checklists
New Payroll Checklist: Process

• Used Lean / Six Sigma methodologies to assess risks and opportunities for streamlining
New Payroll Checklist: Changes

- Emphasis placed on identifying issues *before* Payroll is processed; reports allow focus to be on issues and discrepancies
  - HRA002 Job Data Comparison: Compares transactions approved in HRA with HR system entries
  - HRA003 Additional Pay: Shows status of Additional Pay in HRA; Compares final approved request with Service Center entries
  - HRB 760 BW Timesheet: Shows discrepancies between eTime and HR system
  - HRB180 Pre-Distribution: Identifies employees with inactive funding

- Pay364 is no longer required
  - Control should be on front end of process

- Pay364 replaced by HRB185 Post Distribution Report
  - More focused way of finding errors
    - Tab 1: Shows differences in job data salary and what was paid
    - Tab 2: Shows all non-regular pay (payouts, addl pays)
    - Tab 3: Shows charges that hit the clearing ChartField
What’s next?

- Payroll Processing Online Training
- HR/GL Reconciliation processes assessment and checklist
  - HR / GL Reconciliation is still required but no longer on the Payroll checklist
New Payroll Checklist: Tools

• **HR 9.2 Assist Pages**
  https://it.osu.edu/assist/HumanResources/hr_ereports.html

• **Click “help” from eTime or eLeave to access checklists and job aids**
  
  Biweekly Payroll Processing Job Aid –
  https://it.osu.edu/assist/assisttime/BWPayProcJA.html

  Monthly Payroll Processing Job Aid –
  https://it.osu.edu/assist/assistleave/MoPayProcJA.html