



THE OHIO STATE UNIVERSITY

Payroll Checklist
September 23, 2014



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>