

## 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.<br>Review terminations for appropriateness<br>Review current and future changes in pay and other administrative data | Once per payroll or on demand based on campus needs.                             | <a href="#">RF Detail Control Register Full Report</a><br><a href="#">RF Detail Control Register Range of Dates</a> | 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 | <a href="#">RF Hourly Checklist Report</a><br>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<br><a href="#">RF Detail Control Register Full Report</a><br><a href="#">RF Detail Control Register Range of Dates</a>                                                                                    | Business Applications > Payroll Reports Area<br>Oracle – Human Resources |
| Review projected payroll output | Review payroll output to ensure gross and net pay are as expected.<br>Check for any payments over \$10000.<br>Review pay for all changes to ensure it is expected.<br>Verify terminations.<br>Verify vacation.<br>Verify checks and direct deposit slips balance with Oracle business application. | Biweekly – after preliminary payroll run<br><br>Note: Hourly pay will not be included in this process | <a href="#">KBACE Payroll Register</a><br><a href="#">KBACE Payroll Activity Report</a><br><a href="#">KBACE Payroll Activity Totals Report</a><br><a href="#">KBACE Net Details Report</a>                                         | Oracle – Human Resources                                                 |
| Review final payroll output     | Review payroll output to ensure gross and net pay are as expected.<br>Check for any payments over \$10000.<br>Review pay for all changes to ensure it is expected.<br>Verify terminations.<br>Verify vacation.<br>Verify checks and direct deposit slips balance with Oracle business application. | Biweekly – after final payroll run                                                                    | <a href="#">KBACE Payroll Register</a><br><a href="#">KBACE Payroll Activity Report</a><br><a href="#">KBACE Payroll Activity Totals Report</a><br><a href="#">KBACE Net Details Report</a><br>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.                                                                                             |

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**Feedback**

Was this document clear and easy to follow? Please send your feedback to [webfeedback@rfsuny.org](mailto:webfeedback@rfsuny.org).

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