

## Steps for Reviewing Payroll

1. Check for any Exceptions.
2. Review Preliminary Paylists on Wednesday, Thursday and Friday morning.
3. Compare standard hours to the number of hours being paid.
4. Compare bi-weekly pay amount on payroll to amount being paid.
5. Comparison of leave reported to leave actually taken, retaining typical source documentation.
  - a. Outlook Calendar Notices/Emails/Other
6. Verify that holidays were reported for eligible employees during a pay cycle with a holiday.
7. Review hours for each day for any employees **terminated** during the pay period.
8. Review hours each day for any **new employees** added during the pay period.
9. Review hours and pay for any employees who had a retroactive change to FTE or pay during the pay period.
10. Review Final Paylist on Monday following closing.

**\*\*Recommended best practice is to retain the final paylists, with evidence of approval, in the unit for *three full fiscal years*. You may be asked to provide this documentation during payroll audits.**