

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
F Human Resources, Compensation & Benefits	F3 Payroll Accounting	Payroll accounting configuration and payroll tables reflect the needs of the organization.	Payroll configuration may not be consistent with the business needs for earnings calculations.		Systems configuration of earnings and withholdings is appropriate and adequately supports payroll processing.	F3-1.1.1
			Payroll hours and rates may not be correct.		Computation of base pay is based on data in personnel files and/or approved time reports or other supporting documentation.	F3-2.1.1
					Non-standard or overtime hours are approved and correctly input.	F3-2.1.2
					Compensatory time is not allowed; non-standard or overtime hours are paid per County payroll policies.	F3-2.1.3
					Overpayment to employees is promptly sought and returned to the County.	F3-2.1.4
		Compensation paid to employees and related regulatory payments are initiated, processed, recorded, and disbursed properly.	Payroll, taxes, benefits, other withholdings, and related liabilities may not be calculated, disbursed, or reported accurately.		Payroll, taxes, benefits, other withholdings, and related liabilities are properly processed.	F3-2.2.2
			The payroll system may encounter an error during processing, resulting in incomplete payroll.		If the payroll system encounters an exception during processing, a payroll exception report is generated. Exceptions are reviewed and resolved before the pay confirmation process begins.	F3-2.3.1
				Payroll processors review payroll for reasonableness, and perform relational checks of total compensation, tax and other withholdings to identify significant processing errors.	F3-2.3.2	
				Payroll expense, payroll tax, and related liabilities are posted and reviewed to ensure general ledger accounts are correct and appropriate.	F3-2.3.3	
		Expenses and liabilities for payroll taxes and other benefits may not be disbursed to the relevant third party on a timely basis.			Payroll related taxes are remitted to the appropriate regulatory agency within the allowable time period.	F3-2.4.1
					Notifications from taxing authority are resolved in a timely manner.	F3-2.4.2
					Payroll deductions are remitted to third party administrators on a timely basis.	F3-2.4.3
		Cash disbursements may not be correct.			All bank accounts are reconciled monthly in accordance with County policy.	F3-2.5.1