



## Verification of Payroll Posting Audit Trail Procedure

[SEMA4 PAY0028, Agency Verification of Payroll and Human Resources Transactions](#) – requires agency staff to review the Payroll Posting Audit Trail to verify that payroll expenditures were posted to the correct SWIFT account. Agencies are required to document the review of this report so that the auditors can verify that the reviews are being accomplished. Documentation may be accomplished by keeping a log detailing the date of review, person reviewing and any discrepancies that were found.

### Procedures:

#### 1. Payroll Posting Audit Trail

- A. The Payroll Posting Audit Trail report is compiled and distributed after the report is available on Monday morning after each pay day.
- B. Review the information in the Payroll Posting Audit Trail for each employee and verify that the payment information is correct and charged to the appropriate SWIFT account.
- C. Determine if any adjustments must be made to the payment information or the SWIFT account and take appropriate actions to correct any errors noted in the review process.
- D. After the completion of the review, sign the Payroll Posting Audit Verification form along with the date the review was completed. Note any errors discovered during the review and corrective action taken.
- E. Retain copy of Payroll Posting Audit Verification form for the current year and previous 4 fiscal years.