



## 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 MAPS account. Agencies are required to document the review of this report so that the auditors can verify that the reviews are being accomplished. Divisions must follow the procedures below unless an alternative method is approved. Documentation may be accomplished by keeping a log detailing the date of review, person reviewing and any discrepancies that were found.

### Procedures:

#### Payroll Posting Audit Trail

1. The Payroll Posting Audit Trail report must be compiled in [FIS](#) after the report is available on Monday morning after each pay day.
2. 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 MAPS account.  
Information to be verified includes:
  - a. The report shows the correct funding information;
  - b. Each person listed in the report is an employee of the division or appropriately charged to this fund.
  - c. All division employees are listed in the report, including:
    1. New employees show up on the report. If not, they either have not been paid or the funding is incorrect.
    2. Separated employees do not show up on the report except for the last pay period worked and payoffs. If separated employees show up with pay, verify that they are separated in the system and determine if they were paid in error.
    3. Changes in position funding are reflected accurately in the report.
  - d. Expense transfers (e.g. payroll expenditures being moved from one account to another, etc.) for the employees are accurate.
3. Determine if any adjustments must be made to the payment information or the MAPS account and take appropriate actions to correct any errors noted in the review process.
4. 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.
5. Retain copy of Payroll Posting Audit Verification form for the current year and previous 4 fiscal years.