

Audit area	Detail
Personnel files:	<ul style="list-style-type: none"> • Relevant information recorded. • Relevant information updated. • Relevant information contained.
Leave:	<ul style="list-style-type: none"> • Accurate leave records – accumulation & reduction. • Leave provision.
Payslips:	<ul style="list-style-type: none"> • Payslip overall content and fields. • Salary as per contract. • Hours worked as per contract and lawful. • Method and accuracy of recording time and attendance. • Overtime & night shift allowances paid correctly. • Allowances per policy. • Benefits per policy. • Increases per policy and procedure. • Adjustments per policy and procedure. • Payroll confidentiality, processing and release. • Payroll reports. • Payroll master data. • Accurate tax deduction. • Accurate statistical data. • Process to ensure no over payments. • Segregation of duties in payroll department.
Deductions:	<ul style="list-style-type: none"> • According to policies and procedures. • Lawful. • Payments to third parties within time. • Legislative deductions – Tax, Employee Compensation, Social Security.
PAYE certificates:	<ul style="list-style-type: none"> • Records all taxable income. • Reflects appropriately in all fields. • Display employee tax number. • Payments reconciliation.
Terminations:	<ul style="list-style-type: none"> • Records. • Process to remove from payroll. • Only valid employees on payroll.
Appointments:	<ul style="list-style-type: none"> • Authorization per policy and procedure.
Transfers & promotions:	<ul style="list-style-type: none"> • Authorization per policy and procedure.
Temporary and contract employees:	<ul style="list-style-type: none"> • Valid contracts. • Valid files. • Valid payslips.
<p>Need</p> <ul style="list-style-type: none"> • Access to payslips. • Access to PAYE certificates. • Access to personnel files. • Access to policies and procedures. • Clarification of scope (all staff / certain levels). • Access to payroll staff and manager. • Number of employees to determine sample size. • Access to payroll input data. • Access to payroll reports. • Opening and closing meeting with management and affected employees. • Copy of org structure and list of positions with grades / levels. 	