CITY 2018 Audit Programs

June 30, 2018 **or the** _____ **Months Ended** _____ **PAYROLL**

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
Procedures: A. Select five (5) payroll transactions from throughout the year to test: 1. Authorization for gross pay or hourly rate. 2. Approval of hours worked. 3. Accuracy of the number of hours paid per the payroll journal to hours worked per approved timesheets for hourly employees. B. City Clerk and/or Payroll Clerk Pay: 1. If salaried, reconcile the approved salary for the City Clerk and the payroll clerk to the City Council approved salary. 2. If hourly, test selected paychecks for the City Clerk and the payroll clerk to determine if the hourly rate paid agrees to the approved hourly rate. C. Ensure wage increases are approved by the City Council as an hourly rate or salary and not just a percentage increase. D. Determine if Forms 941, W-2 and 1099 were filed with the IRS, as appropriate. ALTERNATE/ADDITIONAL PROCEDURES: CONCLUSION: We have performed procedures sufficient to achieve the AUP engagement objectives for payroll and the results of these procedures are adequately documented in the accompanying workpapers. Incharge _____ Date _____ Manager _____ Date _____				