

Critical Control Points Checklist

Place a check mark in the first column or NA if not applicable.

✓	
	Payroll
	The individual responsible for time entry should not also approve payroll.
	The payroll approver should review each tab of the PS time entry page and print the final Department Time Entry report before approving the payroll.
	The approver should verify adjustments with supporting documentation and, for a sample of adjustments, initial and date the documents.
	Departmental paychecks should be picked up, verified to the CALC column on the final Gross Pay report and distributed by an employee independent of the payroll preparation and approval process.
	An employee independent of payroll preparation and approval should review the Final Gross Pay Report to verify that the CALC column and the ACTUAL column match. If there is a discrepancy, the reconciler must contact Payroll.
	An employee independent of payroll preparation should review on a monthly basis the Statement of Payroll Charges to verify the accuracy of reported payroll.