**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.