

UCSD - Audit & Management Advisory Services

Department _____ - Internal Control Questionnaire

Subject: Payroll/Personnel

Person Completing ICQ:	
Date:	
OBJECTIVES	
<p>The auditor will use the ICQ answers to assist in accomplishing the following objectives:</p> <ul style="list-style-type: none"> o Personnel and payroll information is being maintained in a timely and accurate manner; o Department personnel are complying with University policies and procedures; o University payrolls are properly safeguarded; and o Department resources are used economically and efficiently. 	

ICO QUESTIONS		YES	NO	N/A	COMMENTS
1	Are the DOPES reviewed on a monthly basis to determine the validity of charges and credits to the accounts?				
	A Is the review certified by signature and date?				
2	Is leave requested by the employee and approved by a responsible departmental administrator? Please describe the process.				
3	Has the department implemented MyTime for all its employees?				
	If MyTime has <i>not</i> been implemented:				
	A Are employee's Payroll Time Records (PTR) or other documents matched against the Leave Activity Summary Report (LASR) for correctness on a monthly basis by a responsible departmental administrator?				
	B Are online Timekeeping Entry Verification, or Timekeeping Audit Reports used to verify timekeeping data entry on a sample basis?				

UCSD - Audit & Management Advisory Services

Department _____ - Internal Control Questionnaire

Subject: Payroll/Personnel

ICO QUESTIONS		YES	NO	N/A	COMMENTS
	C Do any employees have custody of their own timesheets after supervisory approval has been obtained?				
	D Do any employees approve their own payroll timesheets?				
4	Is timesheet submission tracked and overdue timesheets followed upon?				
5	Is approval of employee payroll documents always at a higher administrative level?				
	A Who reviews the Post Authorization Notifications (PAN's)?				
6	Is time worked by hourly employees always approved by supervisory personnel?				
7	If employees estimate work hours in order to meet payroll reporting deadlines, is the estimated time reconciled to the actual hours?				
8	From whom can we request PPS update/Inquiry profile?				
9	Is there timely collection and review of APM-025 forms?				
10	If a payroll check is released to someone other than the payee, does the check custodian:				
	A require a signed authorization from the payee?				
	B require identification of the agent requesting the check?				
	C require a signed receipt from the agent?				
	D retain the authorization and signed receipt?				
11	Are payroll checks:				
	A secured against theft in locked storage?				
	B accessible only to designated custodian or alternate?				
	C Are unclaimed payroll checks returned to the Payroll office?				
12	Are any payroll or leave documents formally approved before they are completed?				
13	Do employees work on more than one Federal award at a time?				
	A If yes, are all fund sources shown on the Payroll Personnel System (PPS) distribution?				

UCSD - Audit & Management Advisory Services

Department _____ - Internal Control Questionnaire

Subject: Payroll/Personnel

ICO QUESTIONS		YES	NO	N/A	COMMENTS
	B	If no, how are employee costs charged to the awards?			
14	How does the Department ensure that all electronic Certification of Effort (ECERT) is completed?				
15	How is the percentage of funding for each fund source determined?				
16	How are payroll charges for PI time computed?				
17	What procedures are used to ensure that PI's estimated level of effort for sponsored projects is not lower than the payroll records and that the total effort certified in all categories is 100%?				
18	What procedures are used to ensure that effort charged to federal funds does not exceed 97%?				
19	What procedures are used to ensure the accuracy of the effort being reported in the Electronic Certification of Effort Reporting Tool (ECERT)?				
20	Who verifies the effort reports?				
	A	Do staff ever certify the effort of academics?			