

CITY 2022 Audit Programs

June 30, 2022 or the twelve month period ended \_\_\_\_\_

**PAYROLL**

<b>PROCEDURE</b>	<b>DONE BY</b>	<b>W/P REF</b>	<b>N/A</b>	<b>REMARKS</b>
<p><b>Objectives:</b></p> <p>A. Payroll and related transactions are authorized, allowable and accounted for accurately.</p> <p><b>Procedures:</b></p> <p>A. Select five (5) payroll transactions from throughout the year to trace:</p> <ol style="list-style-type: none"> <li>1. Authorization for gross pay or hourly rate.</li> <li>2. Approval of hours worked.</li> <li>3. Accuracy of the number of hours paid per the payroll journal to hours worked per approved timesheets for hourly employees.</li> </ol> <p>B. City Clerk and/or Payroll Clerk Pay:</p> <ol style="list-style-type: none"> <li>1. If salaried, reconcile the approved salary for the City Clerk and the payroll clerk to the City Council approved salary.</li> <li>2. If hourly, trace selected paychecks for the City Clerk and the payroll clerk to determine if the hourly rate paid agrees to the approved hourly rate.</li> </ol> <p>C. Ensure wage increases are approved by the City Council as an hourly rate or salary and not just a percentage increase.</p> <p>D. Determine if Forms 941, W-2 and 1099 were filed with the IRS, as appropriate.</p> <p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p> <p><u>CONCLUSION:</u></p> <p>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.</p>				