Reconciling and Verifying the Payroll Verification Report

Per the “Reconciling and Verifying General Ledger Accounts and Other Financial Information” policy, numerous review techniques can be used when examining financial information. This checklist recommends items to verify when reconciling the biweekly Payroll Verification Report for accuracy.

This is not a complete list. Some departments may not need to verify some of the information on this list. Some may use methods not listed here for reconciliation. Each department is unique in its mix of employees, jobs, and pay rates. Use or modify this list to suit your department’s needs for reconciling the Payroll Verification Report.

Log in to MyU (myu.umn.edu). Navigate to: Key Links > Reporting Center.

Run the Payroll Verification Report (PA VERIFY RPT) located in the Reports Run For Me section of the Reporting Center. Compare the data on this report with other available tools.

1. Compare the Payroll Verification Report information to HRMS reports and queries in the Reporting Center.
   - Employee name and EmplID
   - Job record
   - Job code
   - ChartField string
   - Hourly rate or salaried earnings
   - Number of hours paid
   - New hires being paid?
   - Terminations not paid?
   - Leaves paid/unpaid appropriately?

2. Compare the Payroll Verification Report information to an employee’s Job Data or Additional Pay records by looking it up online.
   - Employee name and EmplID
   - Verify hours or rate paid
   - Verify ChartField string paid
   - Verify Empl Record
   - Verify overtime rate or shift differential

3. Other items to verify:
   - Verify that earnings codes different than what would normally be expected for the appointment are correct.
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- Compare the appointment-specific data on the report against specific sets of rules for the appointment job code.

- Look for appointments that might be unintentional duplicates.

- Pay special attention during the first and final pay periods of the semester as there may be late appointments that will require retroactive pay or appointments that did not get termed or suspended properly.

- Pay special attention during the first pay period of the payroll fiscal year as well for comp rate changes or leaves for term appointments.

- Pay special attention during the transition from pay period 13 to pay period 14 for appointment leaves and retirements.

- Some employees have additional pay or may be receiving an award on a different record (for example, hourly augmentations or Morse Alumni Awards).
  
  - Monitor appointments less than 12 months in duration that may require being placed on a short work break or may need to be returned from a short work break.
  
  - Maintain documentation on augmentations to track changes.

- Supplements may or may not be affected by leaves of absence. Morse Alumni Awards and Regents Professor supplements are generally unaffected; augmentations may or may not be affected (will require research).

- Look for salary paid on the default ChartField string.

- Review payroll charged to sponsored projects to ensure the project is still active.