

Omeath District Development Company

Human Resources & Payroll Internal Controls



Human Resources and Payroll Internal Controls Checklist

This checklist can be used as a stand-alone self-evaluation tool, or used as a preparatory document, when developing a compliance tracker.

Payroll: Is each of the Controls listed below in place?	Yes	No
Employee and salary records are maintained in separate files		
Employees are paid by cheque or credit transfer using appropriate payment controls		
Salaries comply with PAYE and Revenue Commissioners requirements		
Employees receive a payslip with each salary payment		
Regular checks are made on salaries/PAYE records to ensure no discrepancies exist		
Remuneration and increases in salary for the Chief Executive Officer are approved by directors		
Increases in pay and remuneration for all employees is authorised at the appropriate level in the organisation following specified procedures and in line with budget limits approved by the directors		
Returns and payments with respect to employees are made to the Revenue Commissioners on a timely basis		
Salary and PAYE control accounts are analysed on a monthly basis		
Employees receive a P60 on an annual basis		
Employees receive a P45 upon cessation of their employment with the organisation		
Employees are advised of their rights with respect to pensions and PRSA		
Non-PAYE deductions are paid to the relevant organisations on a timely basis		
Employee working hours, holidays, breaks, rest periods and sick leave are recorded on timesheets and signed by line managers/supervisors on a weekly/monthly basis as appropriate		
Employee overtime is approved in advance by the appropriate line manager		

Time off in lieu is taken by employees within 4 weeks of being accrued and at a time agreed in advance with the appropriate line manager/supervisor		
Interns and JobBridge work placement participants do not work in excess of the agreed hours stipulated by the work placement schemes		

PLEASE NOTE: The list of suggested controls is not intended to be exhaustive. Individual controls may not be applicable to every organisation

Human Resources: Is each of the Controls listed below in place?	Yes	No
Recruitment practices are conducted in a non-discriminatory manner		
Past work experience and references are checked prior to an employee commencing employment with the organisation		
All employees have a contract of employment		
All employees have up-to-date job descriptions		
Employees receive a P60 on an annual basis		
Each employee receives role appropriate induction training upon commencement of employment with the organisation		
Each newly recruited employee receives, reads and signs a copy of the employee handbook containing relevant policies and procedures		
Each newly recruited employee receives manual handling training		
All employees receive at least two performance reviews per annum		
Return to work interviews are conducted by the supervising line manager of an employee, returning from a period of sick leave, that has exceeded three continuous days in duration		
Confidential employee records and information is stored in a secure manner		
Exit interviews are conducted with each person voluntarily leaving the organisation's employment		

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Comments: