Agency:
Bus Area:
Fiscal Year:

	Question	Yes	No	NA	Comments
	SPAHRS Introduction				
1	Does the agency ensure that management and staff are properly trained in the use of SPAHRS?				
2	Are payroll-processing tasks segregated so that one person does not have control of a transaction from beginning to end?				
3	Does the agency have policies in place to ensure that only authorized persons have access to essential data and are able to make changes to employee pay records?				
4	Does documentation and authorization exist for all employee record changes and payroll transactions?				
5	Is documentation for employee record changes and payroll transactions retained for audit purposes?				
6	Does the agency ensure that paychecks are not distributed prior to payday?				
7	Does the agency run a preliminary payroll report, review the preliminary report, and correct any errors in a timely manner?				
8	Does the agency have policies and procedures in place for completing the final payroll run before the cut-off time established by DFA-OFM?				
9	Does the agency regularly finalize payroll after the cut-off time established by DFA-OFM?				

	Question	Yes	No	NA	Comments
10	Are all reports generated from the use of mass transactions and automated interface processes reviewed to verify accuracy?				

	Question	Yes	No	NA	Comments
	1099 Reporting				
11	Does the agency ensure that all quarterly 1099 reports have been reviewed?				
12	Are all appropriate adjustments made prior to the certification of the final year-to-date totals?				
	SPAHRS Data Entry				
13	Are proper paperwork and authorization in place prior to entering payroll data?				
14	Has the agency developed policy and procedures concerning the data entry and review process?				
15	Do the payroll and fiscal officers review data entry prior to certification of payroll?				
16	Are forms and/or applications used to establish an employee record or make a change to current information maintained by the agency for audit purposes?				
17	Does the agency approve all funding information in MAGIC prior to entry of payroll transactions into SPAHRS?				
	SPAHRS Employee Profiles - Hires/Rehires				
18	Does the agency have documentation supporting the hiring and/or rehiring of employees completed and authorized before processing?				
19	Prior to SPAHRS submission, does the agency review all information pertaining to the new hires to ensure the correctness of the data entry?				

	Question	Yes	No	NA	Comments
20	Does the agency ensure that all employees complete both federal and state withholding forms?				
21	Does the agency input into SPAHRS the allowances claimed by the employee on Form W-4 and any additional amount requested on both the federal and state withholding forms?				
22	Does the agency ensure that all reciprocal tax agreements with other states are honored and taxes are withheld and reported to those states?				
23	Does the agency require eligible employees to complete a new W-5, Earned Income Credit Form, by certification of the first pay period of the new calendar year?				
	SPAHRS Employee Profiles - Terminations				
24	Does the agency verify that SPAHRS information concerning terminated employees is complete, properly authorized, and entered accurately into SPAHRS?				
25	Does the agency fiscal officer ensure that any outstanding advances or agency property have been recovered prior to the final payment issued to the employee?				
26	Does the agency ensure that all benefit deductions are adjusted as required prior to final payment to the employee?				
27	Does the agency ensure that all debt set off amounts have been recovered and processed?				
	SPHARS Leave Accounting				
28	Does the agency use SPAHRS reports?				

	Question	Yes	No	NA	Comments
29	Does the agency verify leave entries to determine ending leave balances are correct and inform Human Resources/Payroll of discrepancies?				
30	Has the agency established appropriate processes governing leave form preparation, authorization, submission, data entry, and reconciliation?				
31	Does the agency retain documentation supporting entries establishing leave balances?				
32	Does the agency ensure that leave transactions are authorized and entered on a timely basis?				
33	Does the agency ensure that employee leave documents are stored in a secure location to maintain the confidentiality of the data?				
34	Does the agency separate tasks related to leave activity to ensure that no one person has control of a transaction from beginning to end?				
	SPAHRS - Unpaid Leaves of Absence and Overpayments				
35	Is accurate and complete timekeeping performed to ensure that all periods of LWOP are reported and salary payments docked accordingly?				
36	Has the agency implemented policies and procedures concerning LWOP and overpayments?				
37	Are all reductions in an employee's salary properly authorized and entered into SPAHRS correctly and timely?				

	Question	Yes	No	NA	Comments
38	Does the agency retain supporting payroll documents for audit purposes?				
39	Does the agency have in place procedures to ensure that benefits are adjusted appropriately as a result of LWOP or other reductions?				

	Question	Yes	No	NA	Comments
	SPAHRS - Time and Attendance				
40	Does the agency verify that source documents such as timecards or timesheetes have been properly completed, authorized, and entered accurately into SPAHRS?				
41	Does the agency ensure that employees comply with work schedules?				
42	Does the agency ensure that overtime is properly authorized?				
43	Does the agency have procedures for allocating time when less than 100% is worked on an activity?				
44	Does the agency have procedures for when funding is from multiple sources to ensure allocation of expenditures are made to correct programs or projects?				
45	Does the agency management periodically review allocation of salaries to funding sources?				
46	Are SPAHRS payroll duties segregated between the person who collects and processes the source documents and the fiscal manager who oversees the payroll operations?				
47	Is proper source documentation maintained and accessible for review?				
	SPAHRS - Deductions				
48	Does proper documentation exist prior to initiating any changes to an employee's record related to any payroll deductions?				

	Question	Yes	No	NA	Comments
49	Does the agency verify that the employee's Treasury Direct account information is complete?				
50	Is the Treasury Direct account information properly authorized and entered accurately into SPAHRS and all appropriate files/documentation submitted?				
51	Does the agency ensure that all employee and agency health insurance premiums due to DFA/Office of Insurance are paid?				
52	Does the agency perform monthly reconciliation of the health care premiums collected?				
53	Does the agency ensure that applicable forms affecting all payroll deductions are maintained for audit?				
54	Does the agency ensure that retirement information is recorded correctly on an employee?				
55	Is the monthly reconciliation of retirement plan contributions performed?				
56	Does the agency ensure that insurance plan deductions are established properly in SPAHRS?				
57	Does the agency perform monthly reconciliation of the insurance contributions?				
	SPAHRS - Direct Deposit				

	Question	Yes	No	NA	Comments
58	Are direct deposit payments made to the correct employee bank account?				
59	Does the agency maintain copies of employee direct deposit enrollment applications?				
60	Does the agency have procedures in place to remove employees from direct deposit when leave balance falls below agency established minimum balance?				
	SPAHRS Payroll Certification				
61	Does the agency have policies and procedures governing the payroll certification process?				
62	Are the duties for data entry for payroll segregated from the duties for final approval of payroll?				
63	Is there an assigned primary certifier and a backup certifier for times when the primary certifier is not available.				
64	Are there procedures in place to ensure that unauthorized personnel do not breach the certification security?				
	SPAHRS Automated Changes				
65	Are all reports generated from the use of mass transactions and automated interface processes reviewed to verify accuracy?				
	SPAHRS Exception Pay				
66	Does the agency use Expection and Issue Pay?				

	Question	Yes	No	NA	Comments
67	Does the agency, before entering an exception in SPAHRS pay, ensure that proper documentation has been received and approved by appropriate parties?				
68	Does the agency verify exception pay results to ensure the entries are processed as expected?				

Internal Control Assessment
Section 12: SPAHRS

Agency:
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Fiscal Year:

	Question	Yes	No	NA	Comments
	SPAHRS Void Employee Payments				
69	Are all voids submitted to DFA/BFC for processing properly prepared by the agency payroll department and reviewed by the fiscal manager to ensure validity?				
70	Does the fiscal manager document evidence of the review by providing a signature and date of the review?				
71	Does the agency have procedures in place to ensure that void checks are processed immediately upon notification of need and in accordance with DFA procedures?				
	SPAHRS Security				
72	Has the agency implemented procedures governing the levels of security requested and assigned appropriate employee access to SPAHRS?				
73	Is access to SPAHRS limited to individuals who need the access to perform their job responsibilities?				
74	Has the agency assigned a SPAHRS Security Contact?				
75	Is the SPAHRS Security contact responsible for the comprehensive system of internal control over SPAHRS access?				
76	Does the SPAHRS Security contact verify the appropriateness of security actions prior to the submission of the SPAHRS Security User Profile Maintenance form?				
77	Does the agency require in a timely manner the submission of request to delete access for terminated/transferred employees in order to safeguard the assets of the State?				

Agency:
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	Question	Yes	No	NA	Comments
78	Are all copies of the SPAHRS Security User Profile/Maintenance form and agency Security reports maintained by the agency for audit purposes?				
79	Does the agency respond timely to the quarterly distribution security verification report, noting required changes or acceptance of existing security?				
80	Does the agency have policies in place to ensure that individuals with salary and time attendance access do not have access to these functions in SPAHRS?				