

Type: System

SUBJECT: Payroll

Date: July 2007

Introduction

The Payroll system is used to calculate and pay approximately 400 staff and 36 Members. The Authority had a combined gross payroll bill, including on-costs, for the year ended 31 March 2007 of £10.2 million, salaries £8.6m and wages £1.6 m. A further £330k was generated via the Payroll system in respect of Elected Members. All payments are now made electronically.

Corresponding figures for the previous year ended 31 March 2005 were salaries £8.2m, wages £1.4m and £323k for Members.

Scope and Coverage

The audit review was undertaken using the systems-based auditing approach, identifying the system and controls, evaluating and testing in relation to the system objectives.

All documentation has been updated as appropriate. Findings, conclusions and recommendations have been discussed with management prior to being included in a formal report or memorandum.

The following areas were examined, starters / leavers, amendments, entitlement, calculation, accuracy, deductions, payment, costing and other records.

Recommendations

High/Significant risk recommendations - none

There were no recommendations.

System Control assessment

The payroll function pays remuneration and reimburses expenses in a highly controlled manner with no major control weaknesses identified within the audit.