

Type: System

SUBJECT: Payroll

Date: June 2008

Introduction

The Payroll system is used to calculate the pay of approximately 400 staff and 36 Members. The Authority had a combined gross payroll bill, including on-costs, for the year ended 31 March 2008 of £10.9 million; salaries £9.3m and wages £1.6m. A further £333k was generated via the Payroll system in respect of Elected Members. All payments are now made electronically.

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, accuracy of calculation, deductions, payment, costing and other records.

Recommendations

High/Significant risk recommendations - none

A number of recommendations were made all of which were low risk.

Governance Statement Assessment

The payroll function continues to operate in a highly-controlled manner with no major control weaknesses identified within the audit.