



Oregon  
University  
System

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**Payroll and Human Resources**  
**Potential Problems –**  
**Unauthorized, unsupported, or fraudulent transactions**

1. Neither the supervisor nor the employee sign and approve time records.
2. Changes to time records are not made in pen and initialed by both the employee and the supervisor (white-out should never be used).
3. Time records are not mathematically accurate.
4. Time worked per timesheet exceeds maximum allowable hours per appointment.
5. Effort reporting forms (PARS) do not support charges to sponsored awards and/or are not submitted in a timely manner.
6. Hiring paperwork is not submitted in a timely manner.
7. Performance evaluations are not conducted.
8. Exit employee checklist procedures are not followed.
9. Managers do not review itemized payroll, overtime, and leave reports.
10. Job descriptions do not adequately represent employee's duties or responsibilities.
11. Overpayments are made to employees.
12. Payments to ghost employees remain undetected.