



Oregon
University
System

**Office of the Chancellor
Internal Audit Division**
P.O. Box 488
Corvallis, OR 97339-0488
FAX (541) 737-9133
PHONE (541) 737-2193
<http://www.ous.edu>

Payroll and Human Resources Departmental Questions

Answer each question with a “Yes” or “No.” “No” responses indicate a potential internal control weakness. Consult with your Business Affairs office on possible internal control weaknesses.

1. Are all unit employees aware of and do they have access to relevant personnel policies and procedures?
2. Have job appointment procedures been followed for new hires?
3. Are references for potential employees checked?
4. Are all personnel records adequately secured and kept confidential?
5. Are different individuals responsible for appointing and paying employees?
6. Are all employment forms (ex: I-9 and patent agreement) completed in a timely fashion?
7. Do job descriptions exist for all employees (except students, faculty, and post-doc)?
8. Are annual written performance appraisals completed for all employees?
9. Are both the Office of Human Resources and the Benefits Department notified immediately when an employee returns to work from an extended leave (disability or worker’s compensation)?
10. Is an exit procedure checklist used as a reference for collecting university-owned items from terminating employees and ensuring that their access to electronic information is cancelled?
11. Are all time records completed by the employee and approved by authorized personnel?



Oregon
University
System

**Office of the Chancellor
Internal Audit Division**
P.O. Box 488
Corvallis, OR 97339-0488
FAX (541) 737-9133
PHONE (541) 737-2193
<http://www.ous.edu>

12. Do individuals responsible for approving employee time have direct knowledge of the hours worked?
13. Are new employees added and terminated employees removed from the payroll system in the correct period?
14. Is a manager review itemized payroll and leave reports from Banner for accuracy, completeness, and validity?