

CONTROL ACTIVITIES INCLUDING BRIEF EXPLANATORY COMMENTS

1. wage packets should be made up by two wage department members (physical security over all aspects of cash handling should be extremely tight)
2. on delivery of the payroll and paypackets to a section, the section head should:
 - * agree the number of paypackets to the payroll
 - * agree control totals e.g. number of cards, total hours, on the payroll to the batch register and
 - * sign the payroll to acknowledge receipt
3. the paypackets and payroll should be locked away until payout
4. the wage payout should be conducted by at least two employees, e.g. an independent paymaster and the section foreman, both to be present at all times
5. employees should:
 - * present identification e.g. official staff card, prior to receiving their paypackets
 - * acknowledge receipt of their wage packet by signing the payroll
 - * count their cash and immediately report any discrepancies to the paymaster. These should be recorded on the payroll
6. in principle, employees should *not* be allowed to accept a paypacket on behalf of another employee
7. at the conclusion of the payout, the paymaster and foreman who have conducted the payout, should:
 - * agree all unclaimed paypackets to the payroll (employees who have not signed)
 - * identify clearly on the payroll, all employees for whom there is an unclaimed packet
 - * enter the details of unclaimed wages in an unclaimed wage register
 - * sign the payroll to acknowledge this control procedure