Payroll compliance controls review

Remote controls review
March 2020

Now is the time to check your payroll compliance

We can deliver a 100% remote review of your payroll compliance.

We will review the design of your payroll controls on common sources of payroll error.

Payroll underpayment makes headlines

- **ABC** pay back thousands
- **Merival group** facing class action that could cost millions
- **Qantas** under and overpaid its workers
- **Lush** underpaid 5000 employees
- **Super Retail** underpayments exceed $40m
- $7.8m underpaid by **Made restaurants**

Checklist for action

Have you had your payroll controls independently reviewed?

Do you think that paying above aware is sufficient protection? It is not as other conditions and entitlements must still be paid.

Are you staff being impacted at this time with underpayments? Is your cash flow being impacted with overpayments?

Do you want to avoid reputation risk that arises from payroll errors?

Do you want to take action before the superannuation guarantee amnesty is over on 7 September 2020?

Are your outdated payroll systems placing you at risk?

Do you have complexity with multiple awards, employee types, overtime, commission and bonus payments? If so, you are likely at higher risk of error.
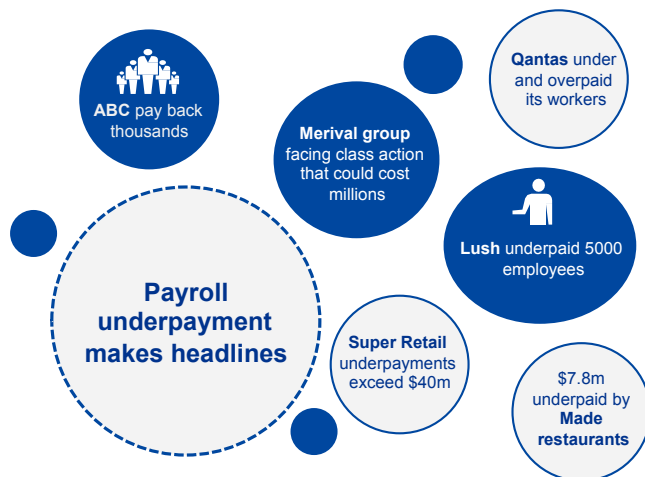
Many sources of payroll errors….

How can we help?
To consider the design of your payroll controls to deliver and evidence compliance with awards, agreements and national standards.

Key sources of payroll error
This table shows the common sources of payroll errors.
We have identified these from our experience and review of past payroll breaches.

Ongoing compliance
For each of these elements on the table we will consider the design of the controls you have in place. This will provide assurance of your current and ongoing payroll compliance.

Informing our review
We will review all relevant documentation, interview key staff accountable for payroll processes and complete process walkthroughs to inform our review.

SYSTEM PROCESSING	AWARDS & AGREEMENTS	RATE CALUCATIONS	TIMEKEEPING	VARIATIONS
Award tables	Award interpretation	Award rates	Time capture	Contractors
Agreement tables	Individual agreements	Ordinary time	Casual & Part-Time	Out of cycle payroll / manual payments
Off system processing	National standards & minimum wage compliance	Commission / Bonus	Overtime	Payroll adjustments
Master table changes	Type / Classification	Loading / penalty rates	Averaging	Back pay
Review & Approval	Staff movements	Allowances	Leave capture	Complaints
Payslips	Anniversary / Age / Probation	Leave - entitlements	Roster / shift integration	Audit trails
Superannuation contributions	Higher duties	Superannuation including guarantee	Breaks	Issue monitoring

Our team can assist now

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Qualifications:
Bachelor of Business (Accounting)
Member, Australian Society of Certified
Practicing Accountants (CPA)
Graduate, Australian Institute of Company
Directors (GAICD)

Kylie Maher is the Director leading our Governance and Risk Advisory practice. She will lead and deliver this review and be your key contact.
She has 25 years experience in providing compliance assurance services to clients across all sectors.

She was a Director at a big four consulting firm for 15 years where she was the lead Director delivering payroll reviews for many organisations.

Relevant payroll experience to leverage:

• Kylie has conducted payroll and payment compliance reviews for complex environments in Health services (Austin, Northern, RCH), Triple 000 call centre, Rio Tinto, Wesfarmers Medibank and Universities where there are multiple awards and varying employee types.

• Kylie has been the Manager accountable for payroll team and service for large payrolls (>200 employees) at BP Australia, Emergency call centre and Large independent school.

We can conduct this review 100% remote and this is ideal time for your organisation to take the time check in on your payroll compliance.

Please contact us now to assist.

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100% remote delivery of your review

We will work together to conduct this review effectively and secure using a remote delivery approach. This includes the following key assurances.

• We will establish a secure password and user limited drop box for the sharing of all sensitive company and payroll data.

• We will provide a detailed documentation request list to facilitate preparation and accept system screen shots to inform our system review work requirements.

• We will use video conferencing tools to conduct interviews and workshops to ensure engagement with the key owners of the processes occurs and their input is obtained throughout the fieldwork and reporting phases.