



For discussion

Title: Internal audit review – Payroll

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Purpose

This paper presents the results of the Internal Auditor's review on the Park Authority's payroll processes and controls. The purpose of the review was to

This review formed part of the 2026/27 Internal Audit Annual Plan.

Recommendations

The Audit and Risk Committee is asked to

- a) Consider the Internal Auditor's report and findings.**

Executive Summary

1. The aim of the assignment was to assess that:
 - a) Amendments to the payroll are appropriately reviewed and authorised prior to being processed through the payroll system.
 - b) Wages and salaries are accurately stated in the accounting system, to avoid over and under payments.
 - c) The Organisation has robust processes in place for changes made to employee bank details.
 - d) Staff are only paid for the hours that they have worked, including part-time hours.
 - e) Leavers are appropriately removed from the system, and final payments are accurately pro-rated.
 - f) New starts are accurately entered onto the payroll system and are paid appropriately.



- g) The payroll is subject to checking and approval by a senior member of staff prior to being finalised. Access to the payroll system is restricted. There are appropriate access rights in place for payroll staff.
- 2. The Auditor's overall conclusion is that there is a strong level of assurance that appropriate payroll processes are in place and working effectively.
- 3. No recommendations were raised for consideration

Conclusion

- 4. The Committee can take assurance from the Auditor's work that payroll processes are operating effectively and follow good practice.

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