Payroll Audit Checklist: Step-by-Step Flow

Employee Data Verification ☐

Validate active employees, IDs, exits

Salary Structure & Pay Review ☐

Match pay structure with contracts

Attendance & Leave Check ☐

Align payable days with attendance system

Payroll Calculations Review ☐

Validate earnings, deductions, net pay

Statutory Deductions & Filings ☐

Ensure PF, TDS, ESIC compliance

Manual Adjustments Review ☐

Check bonuses, arrears, corrections

Reconciliation & Audit Trail Check ☐

Match payroll with bank & ledger entries