

Payroll Documentation Checklist for Audits

Ensure compliance and accuracy with a comprehensive **payroll documentation checklist** designed specifically for audits. This checklist helps organizations prepare all necessary records, including employee timesheets, tax filings, and payment histories, to streamline the auditing process. Maintaining thorough payroll documentation reduces risks and supports transparent financial reporting.

Payroll Documentation Audit Checklist

- Employee personal information (name, address, SSN)
- Employment contracts and offer letters
- Employee timesheets and attendance records
- Payroll registers and reports
- Pay stubs and direct deposit records
- Tax filings (W-2, W-3, 1099, 941, 940, state & local forms)
- Records of bonuses, commissions, and overtime payments
- Records of deductions (benefits, garnishments, taxes, etc.)
- Proof of minimum wage and overtime pay compliance
- Employee benefit records (health insurance, 401(k), etc.)
- Vacation, sick leave, and PTO records
- Termination records (final pay, COBRA notices, exit documentation)
- Records of payroll corrections and adjustments
- Acknowledgment of receipt of policies and handbooks
- Correspondence relating to payroll changes

Review these documents regularly and update your records to ensure a smooth and successful audit process.