

# Financial Oversight Checklist

## Minimum Transaction Review Guidance

As at October 18, 2017

The Monthly Financial Oversight Checklist outlines **Minimum Transaction Review** items which include payroll reporting items that must be completed on a monthly basis. This document provides details on the report content and outlines guidance on how to run those reports in BannerHR.

The Monthly Financial Oversight Checklist references the following items:

Topic	Description	Completed	
<b>Minimum Transaction Review</b>			
<b>Payroll Expense Review</b>	Reviewed the <b>Banner Expense Distribution Report (FWRDIST)</b> for each pay period during the month to confirm all individuals listed are appropriate and identify any missing employees; review amounts paid for accuracy (i.e. unusual pay items, inconsistent pay rates, appropriate earning codes, quantity of hours paid); review FOAPALs for accuracy; and review position codes for accuracy.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Reviewed the <b>Banner Salary Cost Report (FWSALC)</b> for the month to confirm all individuals listed are appropriate and identify any missing employees; review account groupings for errors; review pay grades and steps for accuracy; review status and job class; review annual salary amounts for accuracy; review projected fiscal year cost for errors; and review budget type.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Reviewed the <b>Banner Department Action Notice Report (PWRRDAN)</b> to identify upcoming Human Resource requirements, including expiring job assignments/ contracts, expiring default earnings, upcoming scheduled step increases, employees on leave, expiring work visa and expiring SIN.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Reviewed the <b>Banner Department Position Listing Report (PWRRDPL)</b> for each pay period during the month to ensure the listing is complete and accurate. This will confirm that Personnel Action Forms have been processed accurately and timely.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Non Payroll Transaction Review</b>	Reviewed the <b>Organizational Detail Activity Report (FGRODTA)</b> for the month to review the accuracy and completeness of all revenue and expense transactions processed (i.e. are all journal vouchers posted appropriate, are any journal vouchers missing, are all account redistributions complete, are all invoices recorded and coded correctly, are all sources of revenue recorded).	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Overall</b>	Based upon review of the above items, submitted any required journal vouchers, expense redistributions and other outstanding revenue or expense documents for processing.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

## Expense Distribution Report (FWRDIST)

The expense distribution report allows you to monitor detailed salary and fringe benefit expenses by employee and pay period.

- **FWRDIST** – Payroll Expense Distribution Report: reports bi-weekly payroll data from Banner HR from Jan 2013 onward.
- **FWREXP** – Payroll Expense Distribution LEGACY Report: reports bi-weekly payroll data from the legacy system up to Dec 2012.

Details provided on this report include:

Report Field	Description	What are you checking for?
<b>FOAPAL</b>	The GL FOAPAL distribution	<ul style="list-style-type: none"> <li>▪ Are the expenses in the correct FOAPAL?</li> <li>▪ Are the groupings correct (i.e. permanent, contractual, MUCEP, overtime, etc...)?</li> </ul>
<b>Pay End Date</b>	Date of the last day in the payperiod	<ul style="list-style-type: none"> <li>▪ Are there any names listed for employees that are not in your unit? <i>May indicate someone charged to you that should not be.</i></li> <li>▪ Is there anyone missing that should be here? <i>May indicate that an employee has dropped off payroll and is not getting paid.</i></li> <li>▪ <i>Have all expected changes been made?</i></li> <li>▪ <i>Are position codes accurate (i.e. S – admin; F – faculty; U – student)?</i></li> <li>▪ <i>Are ONEPAY items expected?</i></li> </ul>
<b>Check Date</b>	Date pay was released.	
<b>PP</b>	Payperiod Number	
<b>Employee</b>	Employee ID number	
<b>Employee name</b>	Name of employee	
<b>Position</b>	Position-Suffix for the position being charged	
<b>Fs Yr</b>	Fiscal Year	
<b>Earn Code</b>	Earning Code (See Banner Code listing)	<ul style="list-style-type: none"> <li>▪ Are earning codes accurate?</li> <li>▪ Are there any unusual codes being paid that are not expected?</li> </ul>
<b>Hours</b>	Hours paid	<ul style="list-style-type: none"> <li>▪ Are the hours accurate? <i>Is a contract ending and therefore 70 hours would identify an overpayment.</i></li> <li>▪ Are the hours consistent with Time Report submissions for hourly paid employees?</li> </ul>
<b>Rate</b>	Hourly rate of pay	<ul style="list-style-type: none"> <li>▪ Are the rates paid consistent with prior periods?</li> <li>▪ Should there have been a step increase?</li> <li>▪ Should there have been a general salary increase?</li> </ul>
<b>Pay Amt</b>	Total pay based on number of hours at hourly rate.	<ul style="list-style-type: none"> <li>▪</li> </ul>
<b>Ben Cde</b>	Benefit Code (See Banner Code listing)	<ul style="list-style-type: none"> <li>▪ Are there any unusual codes being charged that are not expected?</li> </ul>
<b>Ben Desc</b>	Benefit code description	<ul style="list-style-type: none"> <li>▪</li> </ul>
<b>Ben Amt</b>	Benefit amount	<ul style="list-style-type: none"> <li>▪</li> </ul>

\*BannerHR Code listing can be accessed at <https://www.mun.ca/hr/administrators/banner/BannerCodes2019.pdf>

The instructions for executing the FWRDIST Payroll Expense Distribution Report are as follows:

- 1.) Type FWRDIST in the Go To field on the Banner main menu.
- 2.) Input your desired parameters as follows:
  - a. **Fiscal Year** (required) – enter the fiscal year code, e.g. 17 for FY 2016-17.
  - b. **Report Mode** (required) – enter 1, 2 or 3 to select the desired Payroll group(s).
    - Enter 1 to report Pension Payroll activity only.
    - Enter 2 to report Regular Payroll activity only.
    - Enter 3 to report both Pension and Regular Payroll activity.
  - c. **From Date** (required) – enter the starting pay date, i.e. check/deposit date.
  - d. **To Date** (required) – enter the ending pay date, i.e. check/deposit date.
  - e. **From Fund Code** (optional) – enter starting Fund code to report.
  - f. **To Fund Code** (optional) – enter ending Fund code to report.
  - g. **From Orgn Code** (optional) – enter starting Organization code to report, can be data-entry or roll-up code.
  - h. **To Orgn Code** (optional) – enter ending Organization code to report, can be data-entry or rollup code.
  - i. **From Acct Code** (optional) – enter starting Account code to report.
  - j. **To Acct Code** (optional) – enter ending Account code to report.
  - k. **From Prog Code** (optional) – enter starting Program code to report.
  - l. **To Prog Code** (optional) – enter ending Program code to report.
  - m. **Employee Id** (optional) – enter an Employee Id to report.
  - n. **Create Extract File** (required) – enter Y to create a data extract of reported information.
  - o. **Include Fringe Benefits** (required) – enter Y to include detailed Fringe Benefits by account.
- 3.) Press the Next Block icon on the Toolbar, or press Ctrl + Page Down.
- 4.) Optionally check Save Parameter Set as to save your entered parameters.
- 5.) Click the save icon on your tool bar or press F10 to submit your report.
- 6.) Select the Options menu, then PDF View Output (GWAVRPT).
- 7.) Click the SEL button to open the report in PDF. If your report does not appear immediately, press the F8 key to refresh the screen until the report appears.

Please note if you leave the Fund, Orgn, Acct and Prog parameters blank, the report will include all Funds and Orgs that you have been granted access. However, the report will run much faster if you specify a range of Funds and/or Orgs to report.

## Salary Cost Report (FWRSALC)

The salary cost report allows you to monitor fiscal year-to-date payroll expense and forecasted encumbrance against annual salary by employee.

The following salary cost reports are available in Banner for reporting on payroll activity:

- **FWRSALC** – Payroll Salary Cost Report: reports salary data from both Banner HR and Legacy for April 2012 onward.
- **FWRPSCT** – Payroll Salary Cost Report Legacy: reports salary data from the legacy payroll system up to Dec 2012.

Details provided on this report include:

Report Field	Description	What are you checking for?
<b>FOAPAL</b>	The GL FOAPAL distribution	<ul style="list-style-type: none"> <li>▪ Are the expenses in the correct FOAPAL?</li> </ul>
<b>Employee Name</b>	Name of employee, sorted by account	<ul style="list-style-type: none"> <li>▪ Are there any names listed for employees that are not in your unit? <i>May indicate someone charged to you that should not be.</i></li> <li>▪ Is there anyone missing that should be here? <i>May indicate that an employee has dropped off payroll and is not getting paid.</i></li> <li>▪ Are the groupings correct (i.e. permanent, contractual, MUCEP, overtime, etc...)? <i>Are position codes accurate (i.e. S – admin; F – faculty; U – student)?</i></li> </ul>
<b>Employee ID NO.</b>	Employee ID number	
<b>Univ Pos#</b>	Position-Suffix for the position being charged	
<b>Pay RG</b>	Pay Range (Grade)	<ul style="list-style-type: none"> <li>▪ Is grade and step accurate? <i>Compare to your expectations (i.e. was an expected increase processed? Was an increase processed that was not expected?)</i></li> </ul>
<b>Pay STP</b>	Pay Step	
<b>Job Class</b>	Job Class (See Banner Codes)	<ul style="list-style-type: none"> <li>▪ Is job class accurate?</li> </ul>
<b>Status</b>	Employee Status (See Banner Codes)	<ul style="list-style-type: none"> <li>▪ Is status accurate (active, leave, terminated)?</li> </ul>
<b>LV RN</b>	Leave Description (See Banner Codes)	<ul style="list-style-type: none"> <li>▪ Is the leave category accurate?</li> </ul>
<b>Next Review Date</b>	Step increase next review date	<ul style="list-style-type: none"> <li>▪ Is there a next review date?</li> <li>▪ Is the date accurate?</li> </ul>
<b>Annual Salary</b>	Annual Salary	<ul style="list-style-type: none"> <li>▪ Is the salary accurate?</li> <li>▪ Is the salary consistent with prior periods?</li> <li>▪ Is the fiscal year cost reasonable compared to annual salary?</li> </ul>
<b>Sal Commitment</b>	Remaining salary commitment for fiscal year	
<b>Fiscal YTD Expend</b>	Year to date expenditure	
<b>Fiscal Year Cost</b>	Salary Commitment plus Fiscal YTD Expenditure	
<b>Budget Type</b>	Budget Type (P – permanent; T – temporary; C – contractual permanent faculty)	<ul style="list-style-type: none"> <li>▪ Is the budget type accurate?</li> </ul>

\*BannerHR Code listing can be accessed at <https://www.mun.ca/hr/administrators/banner/BannerCodes2019.pdf>

The instructions for executing the FWRSALC Payroll Salary Cost Report are as follows:

- 1.) Type FWRSALC in the Go To field on the Banner main menu.
- 2.) Input your desired parameters as follows:
  - a. **Fiscal Year** (required) – enter the fiscal year code, e.g. 17 for FY 2016-17.
  - b. **As of Date** (required) – enter the desired date, typically the pay period end date.
  - c. **From Fund Code** (optional) – enter starting Fund code to report.
  - d. **To Fund Code** (optional) – enter ending Fund code to report.
  - e. **From Orgn Code** (optional) – enter starting Organization code to report, can be data-entry or roll-up code.
  - f. **To Orgn Code** (optional) – enter ending Organization code to report, can be data-entry or rollup code.
  - g. **From Acct Code** (optional) – enter starting Account code to report.
  - h. **To Acct Code** (optional) – enter ending Account code to report.
  - i. **From Prog Code** (optional) – enter starting Program code to report.
  - j. **To Prog Code** (optional) – enter ending Program code to report.
  - k. **Employee Id** (optional) – enter an Employee Id to report.
  - l. **Report Mode** (required) – enter 1, 2 or 3 to select the desired Payroll group(s)
    - Enter 1 to report Pension Payroll activity only
    - Enter 2 to report Regular Payroll activity only
    - Enter 3 to report both Pension and Regular Payroll activity
  - m. **Create Extract** (required) – enter Y to create a data extract file of reported information
- 3.) Press the Next Block icon on the Toolbar, or press Ctrl + Page Down.
- 4.) Optionally check Save Parameter Set as to save your entered parameters.
- 5.) Click the save icon on your tool bar or press F10 to submit your report.
- 6.) The report will generate automatically in a separate browser window.

Please note if you leave the Fund, Orgn, Acct and Prog parameters blank, the report will include all Funds and Orgs that you have been granted access. However, the report will run much faster if you specify a range of Funds and/or Orgs to report.

## Department Action Notice Report (PWRRDAN)

The department action notice report provides you details regarding the employees charged to your unit. The report identifies upcoming Human Resource changes, for the next 90 days, which may have an impact on payroll transactions. Monitoring of this report allows you to address these items in a timely manner to avoid disruption of payments. Instructions for running the report are provided on the next page. Report is based on Employee FOAPAL ORG, user must have ORG security granted on PSAORGN.

Details provided on this report include:

Report Name	Report Description	What are you checking for?
<b>LOA Extract</b>	Captures employees on leave that are scheduled to return within 90 days.	<ul style="list-style-type: none"> <li>Identify anyone listed that is not returning to work on the LOA end date as specified.</li> <li>Identify anyone this is returning to work within 90 days that are not listed on the report.</li> </ul>
<b>Step Increase (Salary Review)</b>	Captures employees that have a step review date within the next 90 days.	<ul style="list-style-type: none"> <li>Identify anyone listed that should <b>NOT</b> receive the increase. <b>Direction to stop the increase must be forwarded to MyHR ASAP.</b></li> <li>Identify anyone missing from the listing that should receive an increase within the next 90 days.</li> </ul>
<b>Job Assignments/ Contracts Expiring</b>	Captures employees that have a job terminating within the next 90 days	<ul style="list-style-type: none"> <li>Identify anyone listed that should <b>NOT</b> be ending on the 'stop date' specified. Ensure all contract extension documentation has been set to MyHR for actioning.</li> <li>Identify anyone missing from the listing that should have a contract end date within the next 90 days.</li> </ul>
<b>Default Earnings Expiring</b>	Captures employees that have default earnings ending within the next 90 days.	<ul style="list-style-type: none"> <li>Identify anyone listed that should <b>NOT</b> be ending default earnings on the 'end date' specified. Ensure all contract extension documentation has been sent to MyHR for action.</li> <li>Identify anyone missing from the listing that should have a default earnings end date within the next 90 days.</li> </ul>
<b>Work Visa Expiring</b>	Captures employees that have a work visa expiring within the next 90 days.	<ul style="list-style-type: none"> <li>Employees listed whose contract end date extends past the work visa expiry date must be contacted to obtain new work visa details.</li> </ul>
<b>SIN Expiring</b>	Captures employees that have a SIN expiring within the next 90 days.	<ul style="list-style-type: none"> <li>Employees listed whose contract end date extends past the SIN expiry date must be contacted to obtain new SIN details. Contact MyHR if the SIN will expire before end of current job end date to determine impact upon payroll payments.</li> </ul>

\*BannerHR Code listing can be accessed at <https://www.mun.ca/hr/administrators/banner/BannerCodes2019.pdf>

The instructions for executing the PWRRDAN Department Action Notice Report are as follows:

- 1.) Type PWRRDAN in the Go To field on the Banner main menu.
- 2.) Input your desired parameters as follows:
  - a. **Fiscal Year** (optional) – leave blank; or enter the fiscal year code, e.g. 17 for FY 2016-17.
  - b. **Report Mode** (required) – enter 1, 2 or 3 to select the desired Payroll group(s).
    - Enter 1 to report Regular Payroll activity only.
    - Enter 2 to report Pensioner Payroll activity only.
    - Enter 3 to report both Regular and Pension Payroll activity.
  - c. **As of Date** (required) – enter the 1<sup>st</sup> of the month (e.g. 01-OCT-2017).
  - d. **From Fund Code** (optional) – enter starting Fund code to report.
  - e. **To Fund Code** (optional) – enter ending Fund code to report.
  - f. **From Orgn Code** (optional) – enter starting Organization code to report, can be data-entry or roll-up code.
  - g. **To Orgn Code** (optional) – enter ending Organization code to report, can be data-entry or rollup code.
  - h. **From Acct Code** (optional) – enter starting Account code to report.
  - i. **To Acct Code** (optional) – enter ending Account code to report.
  - j. **From Prog Code** (optional) – enter starting Program code to report.
  - k. **To Prog Code** (optional) – enter ending Program code to report.
  - l. **Employee Id** (optional) – enter an Employee Id to report.
  - m. **Create Extract (\*.csv) File** (required) – enter Y to create a data extract file of reported information
- 3.) Press the Next Block icon on the Toolbar, or press Ctrl + Page Down.
- 4.) Optionally check Save Parameter Set as to save your entered parameters.
- 5.) Click the save icon on your tool bar or press F10 to submit your report.
- 6.) The reports will generate automatically in a separate browser window.

Please note if you leave the Fund, Orgn, Acct and Prog parameters blank, the report will include all Funds and Orgs that you have been granted access to on PSAORGN. However, the report will run much faster if you specify a range of Funds and/or Orgs to report.

## Department Position Listing Report (PWRRDPL)

The department position listing report allows you to review a current listing of employees assigned to your unit for time and leave entry (based on Timesheet ORG), for a specific pay period. Details provided on this report include:

Report Field	Description	What are you checking for?
<b>Employee Name</b>	Name of employee, sorted by account	<ul style="list-style-type: none"> <li>▪ Are there any names listed for employees that are not in your unit? <i>Indicates someone coded to your Timesheet Org incorrectly.</i></li> <li>▪ Is there anyone missing that should be here? <i>May indicate an employee has dropped off payroll or is not in the correct Timesheet Org.</i></li> <li>▪ Do you have all the positions for your unit?</li> </ul>
<b>Banner ID</b>	Employee ID number	
<b>Posn/Suff</b>	Position-Suffix for the position	
<b>Job Title</b>	Job title for the position	
<b>Eff Date</b>	Effective date of last change for the job	<ul style="list-style-type: none"> <li>▪ Is this accurate?</li> </ul>
<b>Status</b>	Employee Status (See Banner Codes)	<ul style="list-style-type: none"> <li>▪ Is status accurate (active, leave, terminated)?</li> </ul>
<b>ECLS</b>	Employee Job Class (See Banner Codes)	<ul style="list-style-type: none"> <li>▪ Is the employee class accurate?</li> </ul>
<b>Acc/Ind</b>	Is leave being accrued (Y/N)	<ul style="list-style-type: none"> <li>▪ Is the leave category accurate?</li> </ul>
<b>FOAPAL</b>	The GL FOAPAL distribution	<ul style="list-style-type: none"> <li>▪ Is the employee being expensed correctly?</li> </ul>
<b>Pct</b>	Percent charged to the FOAPAL line	<ul style="list-style-type: none"> <li>▪ Is the percent accurate?</li> </ul>
<b>Hourly Rate</b> (may be blank)	Hourly rate of pay (dependent upon level of authority)	<ul style="list-style-type: none"> <li>▪ Is the hourly rate accurate?</li> </ul>

\*BannerHR Code listing can be accessed at <https://www.mun.ca/hr/administrators/banner/BannerCodes2019.pdf>

The instructions for executing the PWRRDPL Department Position Listing Report are as follows:

- 1.) Type PWRRDPL in the Go To field on the Banner main menu.
- 2.) Input your desired parameters as follows:
  - a. **Year** (required) – enter the calendar year code, e.g. 2016.
  - b. **Pay ID** (required) – enter B1, B2 or M1 to select the desired employee group.
    - Enter B1 to report salaried employees.
    - Enter B2 to report hourly employees.
    - Enter M1 to report pensioners.
  - c. **Pay Number** (required) – enter the number of the upcoming pay period (e.g. 1-26).
  - d. **Time Sheet Organization From** (required) – enter Time Sheet Organization code to report.
  - e. **Time Sheet Organization To** (required) – enter Time Sheet Organization code to report.
  - f. **Create CSV** (required) – enter N (PDF File) or Y (data extract file)
- 3.) Press the Next Block icon on the Toolbar, or press Ctrl + Page Down.
- 4.) Optionally check Save Parameter Set as to save your entered parameters.
- 5.) Click the save icon on your tool bar or press F10 to submit your report.
- 6.) The report will generate automatically in a separate browser window.



## Organizational Detail Activity Report (FGRODTA)

The organizational detail activity report allows you to review non-payroll transactions in your unit for a specified date range. Details provided on this report include:

Report Field	What are you checking for?
Transaction Date	<ul style="list-style-type: none"> <li>▪ Review transactions to ensure all items have been coded correctly (FOAPAL).</li> <li>▪ Review for missing transactions that have not been recorded (missing journal vouchers).</li> <li>▪ Have requested journal vouchers been processed?</li> <li>▪ Are all invoices recorded?</li> <li>▪ Are all sources of revenue recorded?</li> </ul>
Transaction Type	
Document Number	
Document Ref#	
Description	
Work Order Code	
Account/Fund	
Budget Activity	
Transaction Activity	
Encumbrance Activity	
Commitment Type	

The instructions for executing the FGRODTA Organizational Detail Activity Report are as follows:

- 1.) Type FGRODTA in the Go To field on the Banner main menu.
- 2.) Input your desired parameters as follows:
  - a. **Fiscal Year** (required) – enter the fiscal year code, e.g. 17 for FY 2016-17.
  - b. **Chart of Accounts** (required) – enter M.
  - c. **From Orgn Code** (optional) – enter starting Organization code to report.
  - d. **To Orgn Code** (optional) – enter ending Organization code to report.
  - e. **From Fund Code** (optional) – enter starting Fund code to report.
  - f. **To Fund Code** (optional) – enter ending Fund code to report.
  - g. **Hierarchical Organization** (optional) – enter a hierarchical org code to report a rolled up org.
  - h. **From Acct Code** (optional) – enter starting Account code to report.
  - i. **To Acct Code** (optional) – enter ending Account code to report.
  - j. **From Date** (required) – enter the beginning date for transactions.
  - k. **To Date** (required) – enter the ending date for transactions.
  - l. **Include Accrual for Last Prd** (optional)– enter Y/N
  - m. **Print Organization Totals** (optional)– enter Y/N
  - n. **Commitment Type** (required) – enter U (Uncommitted).
  - o. **Simplex vs Duplex S/D** (required) – enter D (Duplex).
  - p. **Include Inactive Funds/Orgs** (required) – Y (yes) /N (no) /O (only).
  - q. **Create Extract File** (required) – enter Y to create a data extract file.
- 3.) Press the Next Block icon on the Toolbar, or press Ctrl + Page Down.
- 4.) Optionally check Save Parameter Set as to save your entered parameters.
- 5.) Click the save icon on your tool bar or press F10 to submit your report.
- 6.) The report will generate automatically in a separate browser window.