# OFM Training

## EASTERN WASHINGTON COMBINED TRAINING:
## ACCOUNTING FOR PAYROLL
## PAYROLL REVOLVING ACCOUNTS RECONCILIATION
## HEALTH INSURANCE RECONCILIATION

**Class Description:** This 2-day course provides the following:

A review of the State Administrative and Accounting (SAAM) payroll accounting policies and procedures for routine and non-routine payroll activities and the impact of those transactions on Account 035. Topics include payroll computations, worker's compensation, deceased employee payments, shared leave, reporting of federal employment taxes, other states' payroll taxes, and overpayments. **NOTE: This class does not cover HRMS system operation or payroll processing procedures.**

A detailed analysis of the function of the state's payroll revolving account and reviews those accounting transactions most frequently encountered. Methods to organize reconciliation of Account 035 activities are reviewed.

Reviews the flow of transactions and accounting entries resulting from the payroll process and the state health insurance program administered by the Health Care Authority.

Defines the principles of internal control, identifies high risk areas and their impact on controls, analyzes control procedures, and reviews OFM policy and procedures related to payroll processing.

**Target Group:** Individuals who are new to payroll accounting, want a refresher in regard to SAAM payroll accounting policies and procedures, responsible for performing payroll revolving account reconciliations, or responsible for health insurance billings and payments with the Health Care Authority.

**Class Objectives:** At the conclusion of this class, participants should:

- Have a basic understanding of the payroll cycle and SAAM's payroll accounting policies and procedures;

- Have a working knowledge of the following routine payroll transactions:

  Payroll computations, workers' compensation, deceased employee payments, shared leave, reporting of federal employment taxes, other states' payroll taxes, and retirement deductions;

- Have a working knowledge of the following non-routine payroll transactions:

  Payroll cancellations, walk-throughs, overpayments, account coding errors, fringe benefit issues, accruals, and FTE adjustments;

- Understand the impact of payroll transactions on the payroll revolving account 035; and

- Understand where and how to resolve questions and problems in payroll accounting.

- Understand OFM policies and procedures relating to payroll transactions and reconciliations,

- Be able to develop a reconciliation worksheet for payroll revolving accounts,

- Be aware of the various reconciliation points in the payroll cycle,

- Know where and how to resolve questions and problems in payroll revolving account reconciliations.

- Understand the importance of internal controls in payroll, and

- Understand the principles of internal accounting controls.