

**Section III SSAE No. 16 Service Provider Report- Example**

<b><i>Control Objective (CO) 1 - Input - Controls provide reasonable assurance that payroll data is recorded completely, accurately, and timely.</i></b>			
<b><u>Common Controls</u></b>			
<b><i>#</i></b>	<b><i>Control Activity</i></b>	<b><i>Test Performed</i></b>	<b><i>Results of Testing</i></b>
1.1	Issue tickets are created by Payroll Office Representatives (PRO) for issues needing resolution or manual processes needing initiation. Daily Payroll analysts/supervisors review the report of outstanding issue tickets and delegate tickets to appropriate payroll technicians for resolution. PRO technicians resolve tickets by using Desktop Instructions or other guidance pertaining to the transactions being processed or the issues being resolved. Payroll analysts review tickets weekly to verify the explanation on ticket is valid, enter details on the weekly spreadsheet, and each month create a summarized accuracy report. Payroll supervisors review the accuracy report monthly.	Obtain the listing of outstanding issue tickets. Select a sample of 45 outstanding payroll transactions and obtain the related documentation. Review the accuracy report for evidence of Payroll supervisors review.	No exceptions noted.
1.2	The PRO Technician reviews the Civilian Personnel/Payroll Reconciliation Report received from Customer HRO and resolves discrepancies that require manual correction in DCPS. Each quarter the Technician forwards the completed reports to the PRO Analyst who reviews 100% of the Part I annotations, 100% of the Part II annotations, and 10% of the Part III annotations.	Obtain the listing used by the PRO Analyst for validation. Select a sample of 45 personnel/payroll reconciliation transactions that the lead validated and obtain the DCPS correction.	No exceptions noted.