love your numbers

CHECKLIST

Payroll Handover Checklist

A process checklist for employers moving payroll from one person or provider to another without losing context or control.

> BEFORE YOU START
>
> This checklist covers the handover process only. It does not interpret awards, pay rates, classifications or entitlements. Those sit with the Fair Work Ombudsman or an appropriate workplace adviser, and the employer remains responsible for employment decisions and the information supplied.

Payroll handovers fail on context, not data

Most payroll handovers move the file across successfully. What gets lost is the context: the exceptions, the approvals, the timing quirks and the reasons behind them.

Work through this list with both the outgoing and incoming processor so nothing depends on one person's memory.

1. The current pay cycle

- [ ] Pay frequency and pay period dates are documented.
- [ ] The cut-off for changes and timesheets is written down.
- [ ] The payment date and the process for releasing payment are confirmed.
- [ ] Any known variations to the normal cycle are noted.

2. System and file access

- [ ] The payroll system and file are identified, including where it sits.
- [ ] Administrator ownership is confirmed and held by the business.
- [ ] Access is arranged for the incoming processor at the right permission level.
- [ ] Supporting systems such as time capture or rostering are included where used.

3. Employee data

- [ ] Current employee list is confirmed by an authorised person.
- [ ] Employee records are complete for the people currently being paid.

© 2026 Love Your Numbers Pty Ltd. All rights reserved.
You're welcome to use this checklist in your own business. Please don't copy, sell or share it publicly without our permission.

- [ ] Recent changes supplied but not yet processed are identified.
- [ ] Terminations in progress are flagged.

> WATCH FOR
> Employee data changes should come from an authorised person in writing. A handover is not the moment to loosen that.

4. Leave records

- [ ] Leave balances as recorded in the system are noted at the handover point.
- [ ] Approved leave that has not yet been taken is identified.
- [ ] Any leave records held outside the payroll system are pointed out.

5. Payroll liabilities and reconciliation status

- [ ] The reconciliation position at the handover point is documented.
- [ ] Amounts recorded as payable are identified.
- [ ] Known differences or unresolved items are written down rather than left for discovery.
- [ ] The last completed reconciliation is identified by period.

6. Single Touch Payroll process status

- [ ] The reporting process currently in use is documented.
- [ ] Which reports have been submitted and which are outstanding is confirmed.
- [ ] Who performs the submission after the handover is agreed.

> WHAT TO CHECK
> Reporting obligations sit with the employer. Confirm the position and any outstanding requirements with the Australian Taxation Office or your registered agent.

7. Super process ownership

- [ ] The current super processing method is documented.
- [ ] The reconciliation status is noted.
- [ ] Who prepares and who authorises payment after the handover is agreed.

© 2026 Love Your Numbers Pty Ltd. All rights reserved.
You're welcome to use this checklist in your own business. Please don't copy, sell or share it publicly without our permission.

8. Approvals

- [ ] Who approves each pay run is confirmed in writing.
- [ ] Who approves employee changes is confirmed.
- [ ] Who releases payment is confirmed.
- [ ] Backup approvers are named for leave periods.

9. Outstanding changes and open issues

- [ ] Changes requested but not yet processed are listed.
- [ ] Corrections in progress are described, including what triggered them.
- [ ] Questions currently sitting with an adviser are identified.
- [ ] Anything the outgoing processor was intending to raise is captured.

10. Who owns the current period

- [ ] The final pay run processed by the outgoing person is identified.
- [ ] The first pay run owned by the incoming person is agreed.
- [ ] A point of contact for questions after the handover is agreed, and for how long.

11. Access removal and offboarding

- [ ] Outgoing access to payroll, banking and supporting systems is removed once the handover is complete.
- [ ] Shared credentials, if any exist, are changed.
- [ ] The user list is reviewed after the change rather than assumed correct.

12. Day one for the incoming processor

By the first pay run, the incoming processor should be able to answer these without asking: when is the cut-off, who approves, what is unusual about this payroll, and what is currently unresolved.

> NEXT STEP
>
> If any of those four questions has no clear answer, finish the handover before the next pay run rather than during it.

© 2026 Love Your Numbers Pty Ltd. All rights reserved.
You're welcome to use this checklist in your own business. Please don't copy, sell or share it publicly without our permission.

love your numbers

WHAT NEXT?

If payroll is moving and you would rather it moved to a steady process, we can help. If you would like help working through this, we can talk through where your numbers are now and what would help most. Book a free introductory call at www.loveyournumbers.com.au/contact.

This resource is general information only and is not advice about your specific situation. Confirm anything involving tax, GST, payroll, super or employment obligations with the appropriate registered adviser or authority. © 2026 Love Your Numbers Pty Ltd.

© 2026 Love Your Numbers Pty Ltd. All rights reserved.
You're welcome to use this checklist in your own business. Please don't copy, sell or share it publicly without our permission.