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## **.13 Payroll Procedures**

- **.13.1 Introduction**

The payroll process consists of four primary functions: personnel, timekeeping, payroll, and distribution.

- a. The personnel function includes hiring, establishing wages and salaries, authorizing salary adjustments or other personnel changes, and processing terminations.
- b. The timekeeping function includes collecting employee time and attendance data and preparing the input necessary for the payment process.
- c. The payroll function includes entering authorized transactions into the automated accounting system, calculating the pay due, generating the payments, and payroll accounting and reconciliation.
- d. The distribution function includes issuing pay notices and direct deposit advices.

- **.13.2 Categories of Employees**

- a. Salaried employees are those designated as Federal Labor Standards Act (FLSA) exempt. These employees do not earn overtime or compensatory time off (CTO)
- b. Hourly employees may earn overtime or compensatory time off and are required to account for each hour scheduled to work.

- **.13.3 Personnel Function**

The Personnel Department authorizes the formal transactions to hire new employees, adjust salaries or wages, and promote, transfer, and terminate employees in accordance with policies established by the Board of Supervisors.

In order to promote adequate internal controls, the Personnel Department must be organizationally separate and distinct from the payroll office, and must not have access to or exercise control over the primary timekeeping records, and must not be authorized to enter or change timekeeping data.

- **.13.4 Timekeeping Function**

A fundamental timekeeping principle is that attendance be recorded promptly. The primary timekeeping document for recording hours and computing total time worked is the daily attendance report, which may take a variety of forms, such as a time card or time sheet or may be in electronic format. This document may be used for both salaried and hourly employees.

a. Salaried employee information should only be those exceptions to the normal work day, such as sick leave or vacation hours taken. A Department Head may choose to waive the requirement for submitting an attendance report for salaried employees with no exceptions for the pay period.

b. Hourly employee information should include hours worked, overtime or CTO earned, and sick leave, vacation, or other paid time off.

Every attendance report must be signed and dated by the employee, and reviewed and initialed by their supervisor indicating approval of the hours indicated. Attendance reports must never be returned to the employee after supervisor's approval.

- **.13.5 Preparing the Payroll Time Sheet**

Payroll Time Sheets are transmitted to the individual departments by the Department of Finance, and should be pre-printed with the authorized employees based on the previous pay period. Individual departments are responsible for transferring the information from the attendance report to the Payroll Time Sheet. Only exceptions are to be reported. The last page of each department's Payroll Time Sheet includes a legend of hour codes to be used for the exception reporting.

Hours of sick leave, annual leave, vacation, and CTO used/earned must be entered in the appropriate columns for each employee.

Any exceptions reported are to be calculated using the appropriate pay rates and totaled for the pay period. Total normal gross pay plus the exception amounts are to be entered into the box marked "Total Employee Gross" for each employee.

The final page of the Payroll Time sheet must summarize total gross pay for department, and totals of paid leave used or earned.

The final page must be authorized by department head or their designee's signature.

Payroll Time Sheets are due in the Department of Finance based on deadlines established by the Department of Finance.

- **.13.6 Payroll Function**

The Payroll Division of the Department of Finance will enter all Payroll Time Sheet information into the automated accounting system. The system will generate direct deposit advices for all employees.

The Payroll Division also creates and modifies voluntary deductions, changes in withholding status, and applies garnishments as required by law. Additionally, the Division allocates the cost of employees to the appropriate departmental accounts, maintains time and leave records, posts accruals and deductions, and prepares appropriate reports and makes payment for the state and Federal government requirements, as well as for retirement, health, deferred compensation, and other benefit programs.

- **.13.7 Distribution**

Each payday, direct deposit advices and paychecks will be available at the Department of Finance at 9:00 am. Each department's package will include the Payroll Time Sheets for the next pay period and a Salaries and Benefits Report for the current pay period. Department heads or their designees should scan the Salaries and Benefits report for obvious errors, and should periodically review the direct deposit advices for reasonableness, excess accruals, nonexistent employees, and unusual presentation.

Direct deposit advices should only be delivered to the employee.

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