**Sample Procedures – Payroll**

1. **Weekly or Bi-weekly Process**

Employee payroll will be paid on a [bi-weekly/weekly/monthly] basis.

Hourly employees will record their time daily and submit timesheets on a weekly basis to their immediate supervisor for review. Both the employee and supervisor will sign and date the time sheet to demonstrate its accuracy and approval for payment.

Supervisors of salaried employees will submit any adjustments for vacation, sick or other types of leave to the individual responsible for payroll.

Based on the weekly timesheets for hourly employees and any adjustments required from the salaried employees, a payroll authorization sheet will be created listing all payment amounts and deductions for the previous two-week period.

Payroll remittance packages will be reviewed and approved by the Director of Finance prior to payroll being released for payment.

Payroll reconciliations will be completed within 30 business days of month end. The reconciliation will compare the payroll authorization report, input instructions to the payroll service provider, financial institution account statements and the general ledger payroll accounts.

Payroll reconciliations and packages will be signed and dated within 30 business days of month end by an independent reviewer.

Any irregularities will be reported to the Chief Administrative Officer.