

# MONO COUNTY ADMINISTRATIVE POLICY AND PROCEDURES MANUAL

<b>Subject:</b>  PAYROLL	<b>Policy Number:</b> C-5	<b>Page Number:</b> Page 1 of 2
	<b>Date Approved:</b>	August 15, 2023 (R23-068)
	<b>Revisions:</b>	

## POLICY

Payroll will be processed accurately, timely and in compliance with applicable Federal, State, and County policy and in accordance with Labor Agreements in effect at the time of processing.

## PROCEDURE

Payroll processing is handled under the authority of the Department of Finance with employee related information supplied by the Human Resources department and time and hours worked information provided by all county departments.

### 1. Department Responsibility

Records of employee attendance and hours worked are recorded on an approved timesheet and then entered into the Electronic Payroll System (Innoprise or as directed). These records shall include hours worked by the employee, both regular and overtime, vacation, sick leave, floating holidays, and administrative leave accumulated and taken, hours worked at a specialized pay rate, hours worked on special projects or emergencies as directed, etc. Departments are responsible for making sure the Hours Detail Report accurately reflects employees' time and attendance data. The Hours Detail Report and timesheets shall be signed by the department head and submitted to the Auditor's Office via the payroll e-mail ([payroll@mono.ca.gov](mailto:payroll@mono.ca.gov)) no later than 3:00 pm on the Monday following the close of the working period. In the event the Monday following the close of the working period is a County holiday, then the Hours Detail Report and timesheets will be due on the Tuesday no later than 12:00 pm following the close of the working period.

Records of employee attendance shall be retained for a minimum period of six years from the end of the calendar year in which the record was created, per section 3.2.9 of the County's Records Retention Policy (Policy A-3)..

Departments are also responsible for the accuracy of payroll information provided for processing. It is on the responsibility of the department head to ensure staff handling payroll have sufficient knowledge and training of applicable Federal, State, and County regulations and policies to ensure accuracy of records and compliance regulations.

### 2. Pay Frequency

Mono County personnel are paid bi-weekly with the payday set on the Friday following the close of the working period. The Human Resources Department will establish an annual notice that indicates each day of payment. In the event pay day falls on a federal holiday, the payday will be moved to the Thursday following the close of the working

period.

3. Payroll Report

Payroll Distribution reports will be uploaded to the County's designated software system (OpenGov or other) and available by the Tuesday following pay day.

The Payroll Distribution Report will include a list of all paid employees and their present wages (at the time of preparation). These figures shall be checked and corrected if necessary.

4. Certification Required Before Salary Payment

Except as otherwise provided by State law, the Auditor-Controller shall not approve any salary or compensation for services for any person holding or performing the duties of any position, unless a document certified by Human Resources to the effect that the name, title and rate of pay of the person to be paid are in accordance with the provision of the County Resolution and Personnel Rules.

It is the responsibility of each department head to ensure the documentation for any changes in an employee's profile (i.e. new hires, terminations, position changes, promotions, location changes, etc.) to be communicated to Human Resources in a timely manner so the documentation can be provided to the Auditor-Controller prior to payroll processing deadlines.

5. Overtime

Overtime is governed by Federal Fair Labor Standards Act (FLSA), the County's Management Benefits Policies, and any other applicable laws and regulations.

6. Vacation, Sick, Bereavement and Other Leaves and Holidays

Leave is governed by the Federal Fair Labor Standards Act (FLSA), the County's labor agreements and Personnel Rules and Management Benefits Policy.

7. Errors in/Changes to Submitted Information

Any changes to payroll information submitted for processing should be communicated quickly to the Auditor-Controller. Changes should be in writing, or some other approved documentable format as specified by the Auditor-Controller. The deadline for submitted changes to the unprocessed payroll is established by the Auditor-Controller. Any changes submitted after that will be processed on a subsequent payroll.

Any pay errors discovered after checks have been issued should be referred directly to the Payroll Division of the Auditor-Controller's Office.