



Florida Agricultural & Mechanical University Board of Trustees Policy

Board of Trustees Policy Number:
2005-19

Date of Adoption/Revision:
October 6, 2005

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| Subject | University Payroll |
| Authority | Sections 1001.74 and 1001.75 and Chapter 1012, Florida Statutes |
| Applicability | This policy covers payrolls, manual checks, salary overpayments, and unclaimed pay checks. |

1. Purpose

The University expects that every operating unit will exercise the greatest of care in the prevention of unauthorized or improper expenditure of its funds. Thus, it is expected that proper internal controls for the paying of all University employees.

2. Responsibilities

Departments or work units are responsible for the prompt payment of employees through timely preparation and submission of complete, authorized appointment and payroll documents.

3. Department or Work Unit Internal Controls

Departments or work units are responsible for maintaining adequate internal controls for processing their respective payrolls using federal and state laws and policies. This includes, but is not limited to:

- establishing an appropriate separation of duties in their payroll processing functions, to ensure that one individual is not responsible for recording, approving and reviewing payroll transactions;
- assuring that payroll entries are approved at the proper level, and that entries are verified for accuracy once they are processed;
- maintaining adequate backup documentation to support time worked, including employee absences due to vacation, sick, administrative or other leaves; and
- documenting overtime worked, if so applicable.

Salary changes, supplementary compensation, salary during a leave of absence, and termination of salary require the same review and approval.

4. Salary Overpayments

The University will seek reimbursement for salary overpayments and as stated in federal and state laws and policies.

5. Monitoring Payroll

The President, or the President's designee, shall incorporate means to monitor payroll which aid in the identification of payroll losses, errors or irregularities, as required by federal and state laws and policies.

6. Unclaimed or Undelivered Checks

All unclaimed payroll checks shall be returned to the Office of the Controller for handling. Paychecks issued in error must be returned to Payroll Office in the Division of Human Resources for cancellation and reversal of earnings from the employee's W-2.

7. Delegation of Authority

The President, or the President's designee, shall establish further policies and procedures for implementation of this policy.