4.11.a SIERRA KINGS HEALTH CARE DISTRICT
FINANCE
POLICIES AND PROCEDURES

PAYROLL – mechanism for the Sierra Kings Health Care District (the District) to pay salaries to its employees.

PURPOSE:
The purpose of this policy is to ensure the District has a standardized practice for processing payroll that is efficient and reflects adequate internal controls.

POLICY:
It is the policy of the District that the processing of payroll for employees is conducted in a manner that is timely and accountable.

PROCEDURE:

Employees of the Sierra Kings Health Care District shall be paid bi-weekly on Friday as per the following procedures:

1. Employees shall sign and submit completed timesheets to their supervisor on the last day of the designated payroll period.

2. Supervisors shall receive, audit, and sign employee timesheets and shall submit signed timesheets to the Business Office by 10am on the Monday following the designated payroll period.

3. The Business Office shall audit timesheets for accuracy of time entered and the use of holiday, vacation, and sick time.

4. The Business Office will update the employee's individual accrued paid time off excel worksheets located in the One Drive Admin/HR/Payroll/PTO with their vacation accrual and any other changes to their non-productive time. For questions related to vacation, sick, or holiday accruals please refer to the Employee Handbook.

5. The payroll total hours and gross dollars will be calculated on a separate excel spreadsheet located in the One Drive/ Finance/Fiscal Year/Payroll/**Payroll Hours & Dollars**.

6. The Business Office shall then input each employees' time sheet by end of day on the Monday following the designated payroll period. The payroll processing company, Paychex, allows SKHCD until Wednesday afternoon following the designated pay period.

7. To enter the timesheets, go to https://myapps.paychex.com/landing_remote/html

    a. From the dashboard, in the current payroll window click the **Begin** button.
    b. Next select I'll enter checks myself and click **continue**
    c. Each employee will then populate, you will then enter the timesheet and for the first two payrolls (24 out of 26 payroll periods yearly) of each month you will enter the board approved health insurance stipend.
    d. Hit the **submit** button and compare the numbers on the Payroll Hours & Dollars worksheet to the payroll summary shown. There will be a 15-minute window to allow for changes.
    e. The **Cash Requirement** and **Payroll Journal** Reports will be readily available in Paychex. Download and file in One Drive/ Finance/Fiscal Year/Payroll/.
    f. For internal control purposes the Business Office (BO) shall email the Chief Executive Officer (CEO) a PDF copy of the **Payroll Journal Report** after each payroll submission. The CEO will review the report, digitally sign, and email the report back to the BO within the 15-minute window. The BO will electronically file the signed Payroll Journal Report.
    g. For paycheck errors, please refer to the Employee Handbook.
    h. For check and pay stub distribution please refer to the Employee Handbook.

QUARTERLY & YEAR END REPORTING

- From the Dashboard, go to the window called Analytics and Reports, click **Reports.** From this window you can click either quarterly or annual reports.
    - QUARTERLY - Select appropriate quarter and a list of reports will populate. Download all reports and save in One Drive/ Finance/Fiscal Year/Payroll/Quarterly Reports/ select correct quarter.
    - YEAR END - Select year end and a list of reports will populate. Download all reports and save in One Drive/ Finance/Fiscal Year/Payroll/ Year End Reports.

INTERNAL CONTROL

The District shall maintain adequate controls to ensure accuracy for payroll using the following layers of review:

- Business Office
- Chief Executive Officer
- Chief Financial Officer
- The District's Finance Committee
- The District's full Board
- Year-End Financial Audit

ATTACHMENTS

J. Exempt employee timesheet
K. Non-exempt employee timesheet

Written: February 23, 2021
Revised: 6/22