

**CALHOUN COUNTY  
BOARD OF COMMISSIONERS  
POLICY STATEMENT**

<b>SUBJECT:</b>  <b>PERSONNEL PAYROLL</b>	<b>DATE APPROVED:</b>  <b>8/17/00</b>	<b>EFFECTIVE:</b> <b>8/27/00</b>	<b>POLICY NO.</b> <b>335</b>
		<b>REPLACES:</b> <b>335 OF 12/1/92</b>	

**PURPOSE:** The purpose of this policy is to establish procedures that identify how payroll is processed, how the Elected Officials/Department Heads authorize departmental payroll, and how the Office of the Administrator - Finance Department processes time cards to create an accurate payroll.

**AUTHORITY:** The Calhoun County Board of Commissioners.

**RESPONSIBILITY:** The Office of the Administrator shall be responsible for the implementation and administration of this policy.

**POLICY:** Each Elected Official and/or Appointed Department Head will receive, on a biweekly basis, time cards from the Office of the Administrator - Finance Department for all current employees. Each time card is pre-printed with the employee name, employee number, home business unit, pay period number, and ending date of the pay period. Only under extreme situations should a non-preprinted time card be filled out and submitted to the Office of the Administrator - Finance Department for processing.

County employees shall keep accurate daily time records on the back of the time card and transfer this information to the front. Both the employee and the supervisor must sign the time card on the front. The original time card shall be sent to the Office of the Administrator - Finance Department by the due date and time as prescribed in the annually published payroll schedule. The exceptions to this policy are Elected Officials, who are not required to submit a time card.

It is the responsibility of the Elected Official/Department Head to submit a properly recorded, totaled, and authorized time card for employees under their supervision. Paychecks will not be issued for any employee lacking submission of a properly completed time card.

Requests for auto deposits shall be submitted to the Office of the Administrator - Finance Department with a voided check attached. A test, called a pre-note, will be activated the first pay after the request is received and processed. The employee will receive a real check for the pre-note pay period. If the pre-note is accepted by the County's financial institution, then auto deposits will continue with all subsequent pay periods. Auto deposits shall be canceled at the request of the employee.

Writ of Garnishment Orders and Friend of the Court Orders are received and processed by the Office of the Administrator - Finance Department. The amount designated on a Friend of the

Court order shall be deducted from each paycheck of the identified employee until the Office of the Administrator - Finance Department receives a change or stop order. An amount, not to exceed 25% of pay after taxes, shall be deducted from the paycheck of an employee identified on a Writ of Garnishment Order. Garnishment Orders are valid for 90 days.

Check signatures for the Treasurer and Clerk-Register are created by the computerized accounting system. The Treasurer's Office retains the password to the software application used for the signature process. Upon the request of the Office of the Administrator - Finance Department, a designee from the Treasurer's Office opens this application. Then, the Office of the Administrator - Finance Department merges the signature file with the check run file and the checks are printed.

Voided paychecks are initiated by the Office of the Administrator - Finance Department upon request by an Elected Official/Department Head or when an overpayment has occurred in the processing of payroll.

When a paycheck error occurs due to an error by the Office of the Administrator - Finance Department, causing a pay shortage of \$50.00 or more, an interim check will be issued to the employee. When an error occurs due to the employee's omission or inaccuracy on the time card, the error will be corrected on the next regular paycheck.

Time cards and earning records are retained by the Office of the Administrator - Finance Department.