



Remuneration and Employment Benefits Handbook

Payroll Bona Fides Review Procedure

IMPLEMENTATION

Aim

To ensure that salaries are being paid correctly to bona fide University employees and to meet the requirements of the [Remuneration and Employee Benefits Policy](#).

1 Objectives

1.1 To detail the minimum standards that must be adopted by nominated budget owners and administrators to review, verify and certify the salary expenditure data contained in the suite of Payroll Bona Fide Review Reports.

2 Scope

2.1 Inclusions

This procedure applies to the suite of Payroll Bona Fide Review Reports that are automatically generated and distributed to nominated budget owners and administrators as follows:

- Fortnightly payroll review report
- Quarterly payroll review report
- Annual payroll review report

This procedure also applies to adhoc review reports, which are available on request through the University's Business Intelligence environment (IBM Cognos).

3 Process: Verify and certify the fortnightly payroll review reports

Person Responsible	Actions
3.1 Nominated Budget Administrator	<ul style="list-style-type: none"> <input type="checkbox"/> Review fortnightly payroll reports no later than two weeks after the end of the reporting month. Direct any queries in relation to the reports to the relevant Faculty or Division office or the HR Service Centre in the first instance. <input type="checkbox"/> Verify that the data in the reports is an accurate record of salaries paid to bona fide employees of the University (refer to the Payroll Bona Fides Review Information Sheet). <input type="checkbox"/> Certify the data and the reports. <input type="checkbox"/> Identify and discuss any amendments required with the budget owner. Ensure appropriate action is taken to implement the amendments required to the reports. <input type="checkbox"/> Report any inappropriate or incorrect transactions identified in the reports to the Faculty / Division Finance Manager in the first instance. <input type="checkbox"/> Retain evidence of the review process and the certified copy of the reports for a minimum of 24 months. <input type="checkbox"/> Make certified copies of the reports available upon request for internal audit purposes.

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Authorised by	Vice-President (Services and Resources)	Review Date:	29 September 2017	Page 1 of 4
Warning	This process is uncontrolled when printed. The current version of this document is available on the HR Website.			

3 Process: Verify and certify the fortnightly payroll review reports (Continued)

Person Responsible		Actions
3.2	Faculty / Division Finance Manager	<ul style="list-style-type: none"> <input type="checkbox"/> Review a sample of the fortnightly review reports as required to ensure that the fortnightly payroll review process is occurring in each School / Branch. <input type="checkbox"/> Refer any inappropriate or incorrect transactions to the HR Service Centre for further investigation.
3.3	HR Service Centre	<ul style="list-style-type: none"> <input type="checkbox"/> Investigate any inappropriate or incorrect transactions highlighted by a Faculty / Division Finance Manager.

4 Process: Verify and certify the quarterly payroll review reports

Person Responsible		Actions
4.1	Nominated Budget Administrator	<ul style="list-style-type: none"> <input type="checkbox"/> Review the quarterly payroll reports distributed by the Faculty / Division Finance Manager. <input type="checkbox"/> Verify that the data in the reports represents an accurate record of bona fide employees and a reasonable record of salaries and wages paid for the School/Branch of the University of Adelaide for the preceding quarter (refer to the Payroll Bona Fides Review Information Sheet). <input type="checkbox"/> Certify the data and the reports. <input type="checkbox"/> Return the certified reports to the Faculty / Division Finance Manager highlighting any amendments required or inappropriate or incorrect transactions detected.
4.2	Faculty / Division Finance Manager	<ul style="list-style-type: none"> <input type="checkbox"/> Co-ordinate the review, verification and certification of the quarterly payroll reports no later than one month after the end of the relevant quarter. Direct any queries in relation to the reports to the relevant Faculty or Division office or the HR Service Centre in the first instance. <input type="checkbox"/> Ensure appropriate action is taken to implement any amendments required to the reports. <input type="checkbox"/> Refer any inappropriate or incorrect transactions to the HR Service Centre immediately. <input type="checkbox"/> Forward evidence of the review process and copies of the certified to Human Resources no later than one month after the end of the relevant quarter.
4.3	HR Service Centre	<ul style="list-style-type: none"> <input type="checkbox"/> Investigate any inappropriate or incorrect transactions highlighted by a Faculty / Division Finance Manager.

5 Process: Verify and certify the annual payroll review reports

Person Responsible		Actions
5.1	Faculty / Division Area Manager	<ul style="list-style-type: none"> <input type="checkbox"/> Review and verify that the data in the annual payroll reports is an accurate record of salaries paid to bona fide employees of the University in the relevant Division / Faculty (refer to the Payroll Bona Fides Review Information Sheet). <input type="checkbox"/> Certify the reports are an accurate record of salaries paid to bona fide employees of the University in the relevant Division / Faculty for the calendar year in conjunction with the University's year-end financial processes. <input type="checkbox"/> Forward evidence of the review process and copies of the certified annual payroll review to Human Resources no later than one month after the end of the financial year. <input type="checkbox"/> Report any inappropriate or incorrect transactions identified in the reports to the HR Service Centre immediately.
5.2	HR Service Centre	<ul style="list-style-type: none"> <input type="checkbox"/> Investigate any inappropriate or incorrect transactions identified by a Faculty / Division Area Manager .

6 Process: Retrieve adhoc payroll reports on demand

Person Responsible		Actions
6.1	Faculty / Division Finance Team (Nominated Officers)	<ul style="list-style-type: none"> <input type="checkbox"/> Generate adhoc payroll reports using the University's IBM Cognos reporting environment. Adhoc reports generated have drill through capability to transactional element detail to assist Schools and Branches to resolve payroll queries.

7 Process: Escalate errors detected in payroll review reports

Person Responsible		Actions
7.1	Budget Owners Budget Administrators Faculty/Division Finance Manager	<ul style="list-style-type: none"> <input type="checkbox"/> Note that errors detected in payroll review reports should be escalated to the Faculty/Division Finance Manager in the first instance and then the HR Service Centre if necessary.

8 Process: Management of potential fraud cases

Person Responsible		Actions
8.1	All Staff	<ul style="list-style-type: none"> <input type="checkbox"/> Refer discrepancies detected in a payroll review report that give rise to a potential case of fraud being suspected to the Director, Human Resources. <input type="checkbox"/> Note that such cases will be managed under the Fraud Control Policy.

9 Definitions

Area Manager

Under the University of Adelaide Enterprise Agreement (as amended), Area Manager means Deputy Vice-Chancellors, Vice-President(s), Pro Vice-Chancellors, Executive Deans, Director Human Resources (and a person acting in these positions) and Institute Directors.

Faculty / Division Finance Manager

A faculty / division finance manager means a staff member that has budget coordination responsibilities within a faculty or division.

Nominated Budget Administrator

A nominated budget administrator means a School Manager, Finance Officer or another staff member with financial and / or budget management responsibilities included in their position description.

Nominated Budget Owner

A nominated budget owner means a Head of School / Branch as defined by the University's management organisation structure.

10 Useful information and resources

10.1	University related documents and policies Code of Conduct University of Adelaide Enterprise Agreement (as amended)
10.2	Related legislation Not applicable
10.3	Useful Web-links Not applicable