



# 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 process that must be followed 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

### 3 Process: Verify and certify the fortnightly payroll review reports

Person Responsible	Actions
3.1 Nominated School/Branch Budget Administrator	<ul style="list-style-type: none"> <li><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 budget owner or the <a href="#">HR Service Centre</a> in the first instance.</li> <li><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 for the pay period being reviewed (refer to the <a href="#">Payroll Bona Fides Review Information Sheet</a>).</li> <li><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.</li> <li><input type="checkbox"/> Report any inappropriate or incorrect transactions identified in the reports to the budget owner in the first instance.</li> <li><input type="checkbox"/> Certify (sign) the report with any mark ups as necessary.</li> <li><input type="checkbox"/> Retain evidence (file the report locally) of the review process and the certified copy of the reports for a minimum of 24 months.</li> <li><input type="checkbox"/> Make certified copies of the reports available upon request for internal/external audit purposes.</li> </ul>

Remuneration and Benefits Handbook	Payroll Bona Fides Review Procedure	Effective Date:	6 June 2017	Version 1.3
Authorised by	COO and Vice-President (Services and Resources)	Review Date:	28 February 2018	Page 1 of 3
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	School/Branch Budget owner	<ul style="list-style-type: none"> <li><input type="checkbox"/> Refer any inappropriate or incorrect transactions to <a href="#">the HR Service Centre</a> for further investigation.</li> </ul>
3.3	HR Service Centre	<ul style="list-style-type: none"> <li><input type="checkbox"/> Investigate any concerns or incorrect transactions reported by the Budget owner.</li> </ul>

4 Process: Verify and certify the quarterly payroll review reports

Person Responsible		Actions
4.1	Nominated School/Branch Administrator	<ul style="list-style-type: none"> <li><input type="checkbox"/> Review a quarterly payroll report no later than 3 weeks after the end of the relevant quarter.</li> <li><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 for the preceding quarter (refer to the <a href="#">Payroll Bona Fides Review Information Sheet</a>).</li> <li><input type="checkbox"/> Certify (sign) the report.</li> <li><input type="checkbox"/> Provide the certified report to the Budget owner highlighting any amendments required or inappropriate or incorrect transactions detected.</li> </ul>
4.2	School/Branch Budget owner	<ul style="list-style-type: none"> <li><input type="checkbox"/> Review and certify the quarterly payroll report no later than one month after the end of the relevant quarter. Direct any queries in relation to the reports to the nominated School/Area budget administrator or the HR Service Centre in the first instance.</li> <li><input type="checkbox"/> Ensure appropriate action is taken to implement any amendments required to the reports.</li> <li><input type="checkbox"/> Refer any inappropriate or incorrect transactions to the <a href="#">HR Service Centre</a> immediately.</li> <li><input type="checkbox"/> Email approval to Human Resources no later than one month after the end of the relevant quarter.</li> </ul>
4.3	HR Service Centre	<ul style="list-style-type: none"> <li><input type="checkbox"/> Investigate any inappropriate or incorrect transactions highlighted by a School/Branch Budget Owner.</li> </ul>
4.4	HR Audit/Compliance	<ul style="list-style-type: none"> <li><input type="checkbox"/> Ensure all approvals are received by the due date (within 4 weeks of the end of the quarter).</li> <li><input type="checkbox"/> Follow up with budget owner if the reports are not received by the due date.</li> <li><input type="checkbox"/> Escalation to the Area Manager where reports have not been received within 5 working days of initial escalation.</li> <li><input type="checkbox"/> Escalation to the Vice Chancellor where reports have not been received within 10 working days of Area Manager escalation.</li> </ul>

5 Process: Retrieve adhoc payroll reports on demand

Person Responsible		Actions
5.1	Faculty/Division Finance Manager or nominee	<ul style="list-style-type: none"> <li>□ Generate adhoc payroll reports using the University's IBM Cognos reporting environment. Ad hoc reports generated have drill through capability to transactional element detail to assist Schools and Branches to resolve payroll queries.</li> </ul>

6 Process: Management of potential fraud cases

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

7 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 School/Branch Budget Administrator**

A staff member nominated by the Budget Owner to support the fortnightly review process. The nominated School/Branch Administrator must have a working knowledge of the staff of the School/Branch in order to verify the accuracy of names of staff listed on the bona fide report, without reference to other systems or forms.

**Budget Owner**

A Head of School/Branch as defined by the University's management organisation structure, who has delegations to appoint staff.

8 Useful information and resources

8.1	<p>University related documents and policies</p> <ul style="list-style-type: none"> <li><a href="#">Remuneration and Employee Benefits Policy</a></li> <li><a href="#">Code of Conduct</a></li> <li><a href="#">University of Adelaide Enterprise Agreement (as amended)</a></li> <li><a href="#">Recruitment Policy</a></li> <li><a href="#">Recruitment Procedure</a></li> </ul>
8.2	<p>Related legislation</p> <p>Not applicable</p>
8.3	<p>Useful Web-links</p> <p>Not applicable</p>