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**	☐ 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 HR Service Centre in the first instance. ☐ 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 Payroll Bona Fides Review Information Sheet). ☐ Identify and discuss any amendments required with the budget owner. Ensure appropriate action is taken to implement the amendments required to the reports. ☐ Report any inappropriate or incorrect transactions identified in the reports to the budget owner in the first instance. ☐ Certify (sign) the report with any mark ups as necessary. ☐ Retain evidence (file the report locally) of the review process and the certified copy of the reports for a minimum of 24 months. ☐ Make certified copies of the reports available upon request for internal/external audit purposes.

Remuneration and Benefits Handbook	Payroll Bona Fides Review Procedure	Effective Date:	9 March 2018	Version 1.3
Authorised by	COO and Vice-President (Services and Resources)	Review Date:	28 October 2018	Page 1 of 3
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3   Process: Verify and certify the fortnightly payroll review reports (Continued)

Person Responsible		Actions
3.2	School/Branch Budget owner	☐ Refer any inappropriate or incorrect transactions to the HR Service Centre for further investigation.
3.3	HR Service Centre	☐ Investigate any concerns or incorrect transactions reported by the Budget owner.

4   Process: Verify and certify the quarterly payroll review reports

Person Responsible		Actions
4.1	Nominated School/Branch Administrator	☐ Review a quarterly payroll report no later than 3 weeks after the end of the relevant quarter. ☐ 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 Payroll Bona Fides Review Information Sheet). ☐ Certify (sign) the report. ☐ Provide the certified report to the Budget owner highlighting any amendments required or inappropriate or incorrect transactions detected.
4.2	School/Branch Budget owner	☐ 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. ☐ Ensure appropriate action is taken to implement any amendments required to the reports. ☐ Refer any inappropriate or incorrect transactions to the HR Service Centre immediately. ☐ Email approval to Human Resources no later than one month after the end of the relevant quarter.
4.3	HR Service Centre	☐ Investigate any inappropriate or incorrect transactions highlighted by a School/Branch Budget Owner.
4.4	HR Audit/Compliance	☐ Ensure all approvals are received by the due date (within 4 weeks of the end of the quarter). ☐ Follow up with budget owner if the reports are not received by the due date. ☐ Escalation to the Area Manager where reports have not been received within 5 working days of initial escalation. ☐ Escalation to the Chief Operating Officer where reports have not been received within 10 working days of Area Manager escalation.

Remuneration and Benefits Handbook	Payroll Bona Fides Review Procedure	Effective Date:	9 March 2018	Version 1.3
Authorised by	COO and Vice-President (Services and Resources)	Review Date:	28 October 2018	Page 2 of 4
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5 Process: Retrieve adhoc payroll reports on demand

	Person Responsible	Actions
5.1	**Faculty/Division Finance Manager or nominee**	☐ 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.

6 Process: Management of potential fraud cases

	Person Responsible	Actions
6.1	**All Staff**	☐ Refer discrepancies detected in a payroll review report that give rise to a potential case of fraud being suspected to the Director, Human Resources. ☐ Note that such cases will be managed under the Fraud Control Policy.

7 Definitions

Area Manager
Under the University of Adelaide Enterprise Agreement (as amended), Area Manager means Provost and Deputy Vice-Chancellors, Vice-President(s), Pro Vice-Chancellors, Executive Deans, Director Human Resources, Chief Executive of External Relations (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	**University related documents and policies** Remuneration and Employee Benefits Policy Code of Conduct University of Adelaide Enterprise Agreement (as amended) Recruitment Policy Recruitment Procedure
8.2	**Related legislation** Not applicable
8.3	**Useful Web-links** Not applicable

Remuneration and Benefits Handbook	Payroll Bona Fides Review Procedure	Effective Date:	9 March 2018	Version 1.3
Authorised by	COO and Vice-President (Services and Resources)	Review Date:	28 October 2018	Page 3 of 4
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