

College of the Arts Payroll Certification Process - Established 12/01/2006

Implementation Steps:

1. Determine the appropriate managers/supervisors to be assigned responsibility for review and sign-off of payroll and the employees to be included on each certification report.
2. Add language to the College/VP Area Internal Control Structure and Delegation of Signature Authority documents, defining the certification process and identifying those managers/supervisors assigned responsibility and accountability for certifying payroll and the areas for which they are certifying.
3. Update the check sort value in HRIS to separate employees into appropriate groups. Employees are to be sorted by Supervisor by assigning unique identifiers. (i.e. Check Distribution – Dept / Sort)

The sort sequence for the Pay Check Distribution Report is determined by the employee department and the check sort field located on the Campus Address page of Personal Data. ***By assigning certifying managers a check sort number and indicating that assignment in the system, the Check Distribution Report can be printed with employees grouped by certifying manager.***

Process Steps:

1. **ROLE – TIMEKEEPER / Payroll Processing Bi-weekly Checklist item 15, Monthly Checklist item 13:** Following each payroll period, the Check Distribution Reports for each Departmental/College Area should be printed from eReports and distributed to the designate manager/supervisors. ***Certification signatures from supervisors are to be obtained within the next pay cycle following the period being certified.*** Verification copies of the payroll certifications are to be sent to the College Office – Senior Fiscal/Personnel Officer.
2. **ROLE – EMPLOYEE SUPERVISOR:** Certifying managers/supervisors should review the employees listed on their reports and the gross dollar earnings and validate that the employees did in fact work and the gross dollar payments appears reasonable for the time worked. Certification is indicated by signing and dating the bottom of the Pay364os – Pay Check Distribution Report and returning it to the central administrative area as determined by the Internal Control Structure. Errors or inconsistencies should be reported immediately.
3. **ROLE – COLLEGE SFO/Timekeeper:** All College/VP Areas will validate on a pay period by pay period basis that certification reports have been signed and returned. Certified reports should be retained in accordance with fiscal record retention policies. Reported errors or inconsistencies should be resolved as quickly as possible. Validation of the Certification process in each department/unit will be completed when a copy of the signed Pay364os sheets have been forwarded to the College Fiscal Officer for confirmation.
4. Units are responsible for complying with the following ***University Payroll Certification Policy:***

THE OHIO STATE UNIVERSITY

Payroll Certification Policy:

In Effect:

Review Date:

Responsible Office: The Office of Human Resources/Payroll Services

Payroll Certification: Policy and Procedures

Policy

I. Purpose

To establish the policy and procedures necessary to ensure payments made to employees are due to be paid, the amount being paid is correct and the appropriate entries for absences have been made to impact the employee's pay.

II. Statement of Policy

Each College and Vice Presidential area is required to certify the accuracy of their employee Payroll for each pay period. Through the certification process, the unit is acknowledging that the paid employees are authorized employees of The Ohio State University and are entitled to the payments indicated.

III. Responsibilities:

- A. The employee is responsible for completing and signing a time record and/or leave forms and forwarding them to his/her supervisor for signature and approval in a timely manner based upon department guidelines
- B. The employing Unit is responsible for:
 - Ensuring that salary payments are made to an employee in accordance with existing policies as established by:
 - the Office of Academic Affairs, for academic staff,
 - the Human Resources Office, for non-academic staff, and
 - negotiated agreements for bargaining unit staff.
 - Verifying the accuracy of hours worked on the time record, ensuring that leave forms have been provided for time paid but not worked
 - Ensuring the appropriate job data or timekeeping information is entered into the OSU HRIS System in a timely manner.
 - Certifying the accuracy of the employee payments generated by the Human Resources System.
- C. Payroll Services is responsible for:
 - Timely preparation and distribution of the payments to employees
 - Corrections required to employee payments during the payroll processing cycle.

IV. Procedures:

- A. The Unit enters timekeeping and exception time into the HRIS System for all employees to be paid and maintains copies of time records and leave forms used in the processing of the payroll.
 - A.1 The Unit enters hours to be paid in timekeeping for hourly employees and post leave taken as exception time for monthly in accordance with paid Leave Programs Policy 6.27 and applicable collective bargaining unit agreements.

- A.2 The Unit maintains the original records used to post hours and expectation time in accordance with the University record retention schedule located at <http://library.osu.edu/sites/archives/retention/arvguidelines.php>.
 - A.3 The Unit provides a copy of the PAY3640S- Pay Distribution Report to each designated supervisor, listing the employees to be certified by that supervisor, as soon as possible after the completion of each payroll. The supervisor will review the report and note any irregularity such as incorrect payment, or a payment to an employee on the list that are no longer active, sign and return the document to the appropriate administrative area.
 - A.4 The Unit will make any necessary corrections in the HRIS System and notify Payroll Services with information regarding overpayments. Certified payroll reports will then be retained along with other records for the pay period.
- B. Payroll Services will prepare and distribute payroll based on entries made in the HRIS for each employee. If an error is reported to Payroll Services, the necessary correction will be made in a timely manner to avoid an incorrect payment being made to an employee.

V. Related References:

- HR and Financials Assist Pages <https://assist-erp.osu.edu/assistereports84/WebHelp/assistereports.htm>
- Benefits Web site <http://hr.osu.edu/benefits/benmenu.htm>
- Human Resources Policy 6.27, Paid Leave Programs
- Internal Revenue Service (IRS) <http://www.irs.gov/>
- OPERS (Ohio Public Employees Retirement System) <http://www.opers.org/>
- STRS (State Teachers Retirement System of Ohio) <http://www.strsoh.org>