

# **SOUTHERN HIGHLANDS COMMUNITY MENTAL HEALTH CENTER**

## **POLICY AND PROCEDURE MANUAL**

**Date of Issue: 10/17/77**

**Section Number 306**

**Date Revised: 12/8/80; 2/1/91; 3/17/05; 9/13/17**

### **Policy 306 – Creating Corporate Payroll**

#### **I. OVERVIEW**

Certain fiscal procedures are required for sound fiscal management and quality internal control. The following procedures will be followed to ensure compliance with this intent in regard to creating the corporate payroll.

#### **II. PROCEDURES**

- A. All payroll items originate from the approved State and Board approved budget.
- B. The Personnel Specialist is responsible for maintaining a numerically controlled listing of all budgeted positions. Each employee hired will be designated as filling one of these positions. All new hires, position changes, salary changes, and terminations are signed by the Chief Executive Officer.
- C. The Payroll Clerk computes all time sheets.
- D. The Payroll Clerk prepares the payroll according to the current payroll program. All tax obligations are computed after the payroll is completed to ensure timely payment.
- E. All checks will be signed by two of the authorized check signers. Each direct deposit slip will be placed in individual envelopes for distribution.
- F. The Accountant ensures proper account and fund distribution to the general ledger.