



# Administrative Procedure: Changes To The Payroll Master File

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## 1.0 Separation of Duties

- 1.1 All changes to the payroll master file are to be reviewed and approved for completeness and accuracy by an appropriate individual prior to the finalization of each payroll.
- 1.2 The person responsible for approving changes to the payroll master file should not have the ability to make changes to the payroll master file.
- 1.3 Payroll registers are reviewed for reasonableness by appropriate personnel. Evidence of this review is present through signature (initial) and dated.

## 2.0 Supporting Documentation

- 2.1 All changes to the payroll master file should be supported by an approval document, including new hires, terminations, compensation changes.
- 2.2 The person entering changes to the payroll master file (creator) will ensure properly authorized documents are present for each payroll master file change and will assist the approver in confirming that changes are valid, authorized, complete, and reasonable.

- 2.3 After changes are made to the payroll master file, the payroll Transaction Edit Report is printed out which lists all changes to the payroll master file. This document is reviewed by the approver and evidences their approval through initial and date.
- 2.4 The payroll Transaction Edit Report and payroll registers are retained for a minimum period of seven (7) years in compliance with board retention rules.
- 2.5 The approver may not approve a payroll master file change until validity, authorization, completeness, and reasonableness are confirmed.
- 2.6 The creator will provide supporting documentation to the approver upon request.
- 2.7 The employee files have a front sheet which supports the employee's current position, FTE, grid placement and salary. It also shows a history of changes in the employee's status and salary. The creator updates this form for each change in status and indicates the date of the change as well as the effective date of the change. The approver initials each change on this form as part of their review of the changes to the payroll master file.

## 3.0 Responsibilities

- 3.1 Approvers will ensure the changes to the payroll master file they approve:
  - 3.1.1 Are valid (necessary, appropriate, not fraudulent, etc.).
  - 3.1.2 Are complete.
  - 3.1.3 Are supported by appropriately authorized source documents.
  - 3.1.4 Achieve the intended payroll result.
- 3.2 Approvers will also:

3.2.1 Provide feedback to creators when a payroll master file change is not approved after review and approval, sign and date the payroll register and the payroll Transaction Edit Report.

3.3 The creator will ensure the changes to the payroll master file:

3.3.1 Are valid (necessary, appropriate, not fraudulent, etc.).

3.3.2 Are complete.

3.3.3 Produce correct results.

3.3.4 Are for the correct pay period.

3.3.5 Have complete and self-explanatory appropriately authorized supporting source documents that provide an accurate and thorough explanation of the change.

3.3.6 Comply with Superior North Catholic District School Board financial management policies and procedures.

3.4 The creator will also:

3.4.1 Ensure employee files contain properly authorized documents which support payroll master file changes.