



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SECTION: 2		SUBJECT: Payroll Processing
POLICY NUMBER: 201		CATEGORY: Payroll
EFFECTIVE DATE: 7/1/13		APPROVED BY: <i>Paul Angulo</i>

PURPOSE:

To establish policies, procedures, and clarification of the role of the Auditor-Controller's Office (ACO) and the role of other departments in the processing of countywide payroll.

SCOPE:

Applies to all County departments, agencies, special districts, and authorities—collectively referred to as "entities"—that are governed by the Board of Supervisors or that are considered part of the County reporting entity.

POLICY:

It is the policy of the ACO to follow the strict legal requirements set forth in State and Federal employment law, Fair Labor Standards Act (FLSA), Memorandum of Understandings (MOUs), and County policy. The ACO Payroll Division is primarily a processing center, with the responsibility of processing payroll information as provided by the individual departments.

PROCEDURE:

The Auditor-Controller's Payroll Division plays a singular role in processing payroll. The other roles in the process include the employee, individual departments, Human Resources Department (HR), Riverside County Information Technology Enterprise Solutions Division (ESD), Riverside County Printing and Central Mail Services and the bank. Each of these entities has a clearly defined role. Outlined below are the various steps in payroll processing:

Employee's Role:

Employee submits documents; such as, new hire paperwork, Employee Withholding Certificate, Form W-4/DE-4, benefits, and address changes to department representative and submits or keys timesheet. Where possible, all employee information should be entered by the employee through Employee Self-Service.

Department's Role:

Enter employee time and labor into the PeopleSoft Human Resources Management System (HRMS). Departments also submit adjustments for overtime related to Fair Labor Standards Act (FLSA) to the ACO for processing.

- The Mental Health Department uses KRONOS for self-entry time and labor.
- Some departments use the PeopleSoft HRMS system for self-entry time and labor.
- The Sheriff's Department uses AgencyWeb for time and labor entry for certain stations.

Human Resources' Role:

- Establish employee records, assign employee numbers, and submit adjustments to employee records for health insurance, pay rate changes, and leave balances, and other benefits.

ESD's Role:

- Maintains the countywide payroll system and ensures that the data provided from departments that are using a 3rd party timekeeping system is interfaced from those departments and HR to the PeopleSoft HRMS Payroll module. ESD currently transfers the direct deposit file to the bank. ESD also transfers a print file to Printing Services for direct deposit advices (for certain unions) and to generate paper warrants.

ACO Payroll Division's Role:

The Payroll Division processes the following transactions to produce bi-weekly payroll checks and direct deposits:

- Short-Term Disability.
- Workers' Compensation.
- Health Insurance Adjustments.
- Direct Deposits.
- Union Dues.
- Terminated Employee Payments.
- Final Payments for Deceased Employees.
- Military Differential Pay.
- Earnings Withholding Allowance Certificates (W-4 and DE-4).
- Additional Pay Items.
- Garnishments:
 - Tax Levies
 - Child and Spousal Support
 - Sheriff Writs
 - Student Loans
 - Bankruptcy
- Third Party Vendor Payments.
- CalPERS Retirement Payments.
- CalPERS Service Credit Purchases.
- CalPERS Long-Term Care.
- Repayment Agreements.

SECTION:	2
POLICY NUMBER:	201
EFFECTIVE DATE:	

- Employer Paid Member Contribution (EPMC) Calculations.

Riverside County Printing Services Role:

- Prints warrants and pay advices for certain unions.

Bank's Role:

- Sends direct deposit information to the employee's bank.

Central Mail Services:

- Mails paychecks and pay advices to employees of certain unions.

SECTION:	2
POLICY NUMBER:	201
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