



Payroll Policy

Purpose

The purpose of this policy is to provide a framework for the responsible and accountable management of payroll systems.

Scope

This is a Unitec-wide policy and applies to all staff.

Policy Statement(s)

1.0 Separation of Duties

A reasonable separation of duties should be established after considering the associated costs, benefits and available resources. Under optimal conditions, no employee should have complete control over more than one of the following duties:

- a) Preparing personnel (employment or appointment) forms
 - b) Preparing payroll (timesheets) documents
 - c) Approving (a) or (b)
 - d) Processing the payroll
 - e) Reviewing payroll expense reports
 - f) Authorising the release of funds from the Bank
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Associated Procedures

2. Authorisation and Approval

- 2.1. Personnel and payroll forms are approved only by employees formally designated with approval
- 2.2. Approval authority is evidenced by employees with the appropriate Financial Delegation
- 2.3. Employees shall not approve documents affecting their own pay. Formal approval at a higher level is required.

- 2.4. Attendance records shall be approved by the employee's Supervisor or other approved personnel.
- 2.5. Alterations made to pay status (employment forms) or time records (time sheets, registers, claims etc.) shall be formally approved.

Custodial and Security Arrangements

3. Authorisation and Approval

- 3.1. Payroll and related personnel records shall be filed in a secure location with access limited to authorised personnel only.

4. Review and Reconciliation

- 4.1. Employees who possess overall knowledge of departmental accounts are assigned to review monthly payroll expenses to ensure the validity, accuracy and completeness of the current month's charges. This review includes comparing current month's expenditure to budget. This review shall be documented.
- 4.2. To ensure that final pays are accurately prepared for employees who are to receive other than a normal pay (i.e. terminations, transfers, leave without pay etc.) final records (i.e. time sheets, Termination of Employment forms, etc.) shall be reviewed for accuracy prior to the submission of final personnel forms.

Associated Documents

- Timesheets
- Termination of Employment Forms

Approval Details

Version number (this version)	2.0	Issue Date (this version)	March 2019
Version History (Amendments made to this version)	Date of amendment/s: • March 2019	Amendment/s: • Updated to reflect current processes	
Approval authority:	Executive Leadership Team	Date of Approval	1 April 2019
Policy Sponsor (May have authority to approve minor amendments)	Executive Director – People and Infrastructure	Policy Owner:	Director – HR Operations
Contact Person	Jacky McManus	Date of Next Review	March 2022