SAN DIEGO UNIFIED SCHOOL DISTRICT
PAYROLL DEPARTMENT

Key Elements of Payroll for Managers
2019-20

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Director, Payroll/Benefits
Payroll
Key Elements for Managers

- Timekeepers and Payroll Procedures
- Reconciling Your Local Payroll
- Audit Reports
- Late Reporting and Financial Accountability
- Employee Verification/ Actions
- SAMS Reporting-Verifying/Reconciling Attendance
- Payroll Deadlines
- What’s New in 2019-20
Timekeepers and Payroll Procedures

- Develop a good relationship with your timekeeper along with well-organized procedures for payroll reporting.
- Make sure that Timekeepers are periodically attending Time & Labor Training.
- Open communication is key in assuring accurate payrolls. Set expectations for accountable payroll activity with your entire staff at the beginning of each school year.
- Integrity of data input and back-up documentation is crucial. All absences and hourly pay must have signed time cards for authorization. Accuracy the first time is the goal.
- Develop an effective sign in procedure, particularly for visiting teachers and hourly subs.
- Record Retention-Payroll records must remain onsite for 3 years plus current. (Grant requirements may require longer retention of these kinds of records.)
- Ensure timely notification of employee status changes and PAR processing. Pay special attention to resignations, leaves of absence, and employees who do not report back after winter, spring and summer breaks. Make sure PARs are being submitted immediately when you become aware of status changes. If it’s close to a payroll deadline, contact your Payroll Specialist so they can intervene if necessary.
- Make sure payroll reporting is accurate and on time to facilitate paying our employees correctly. Report all earnings in the earnings period that they are earned. Never hold timecards to be reported at a later date.
- Stay educated on our collective bargaining agreements and district procedures.
- Employee leave policies must be followed precisely and applied consistently among staff (ask your payroll specialist when in doubt).
Reconciling Your Payroll

- Use the Monthly Payroll Checklist for Managers to assure all tasks and reports are being managed timely.
- Check your rosters (filled position reports and/or timesheet in Time and Labor) for employees you do not recognize or for employees working but not on your roster. Make sure your timekeeper notifies Payroll immediately of discrepancies.
- Review the time summary report for unusual Time and Labor entries, excessive overtime, etc.
- Validate that back-up documentation has been provided for all absences and time reported. Make sure your timekeeper has payroll records for your employees organized and up to date.
- Validate that absences have been reported for employees reporting to SAMS and that sub assignments have been reviewed and verified in Time and Labor.
- Take steps to avoid overpayments/underpayments. Overpayments occur as a result of things like: late notification of employee resignations, terminations and leaves of absence and inaccurate time reporting. Underpayments occur as a result of things like: late reporting of hours worked, late notification of increases in FTE and late PAR submission for employee actions.
Audit Reports

- Audit Paid to Reported Time Report (official payroll audit report)
  - Make sure your timekeeper runs this twice a month: Tenth of the month for the monthly payroll and twentieth of the month for the hourly payroll. Validate what’s been reported and sign as authorizing manager. These reports must be kept in an orderly fashion at the site for 3 years plus current, or 4 years.

- Cross Site Account Code Charges Report
  - Have your timekeeper run this just prior to timekeeper deadlines for monthly and hourly payrolls. Validate and sign as authorizing manager.

- Site Account Code Charges Report
  - Have your timekeeper run this just prior to timekeeper deadlines for monthly and hourly payrolls. Validate and sign as authorizing manager.

- Time Summary Report
  - Have your timekeeper run this periodically to review hours being reported for a range of dates and for either individual employees or your entire department.

- Leave and Vacation Balance Reports
  - Review leave balance and vacation balance reports regularly.
  - Run the last day of each month.

*Note: a description of these reports is included in the Payroll Reports Chart. This chart can be found on the front page the Payroll web page.*
# Payroll Reports Chart

## Payroll Department Reconciliation & Audit Reports Chart

<table>
<thead>
<tr>
<th>Report Title</th>
<th>Report Description</th>
<th>Navigation</th>
<th>When to Run</th>
<th>How to Use</th>
<th>Signature Required?</th>
<th>Retain as Official Audit Record?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Manager’s Monthly Checklist</strong></td>
<td>This is a monthly payroll checklist for Site Administrators-Managers to verify completion of payroll audits.</td>
<td>&gt;District Website</td>
<td>Include with Official Audit Records for each calendar month.</td>
<td>Use to ensure that all monthly payroll reconciliation &amp; auditing is being completed.</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Site Account Code Charges</strong></td>
<td>This report will produce transactions that belong to your site but are being charged against another site's account. This amount has not yet paid and can be corrected before the deadline.</td>
<td>&gt;Staff Portal &gt;Payroll Page &gt;Payroll Tools for Managers</td>
<td>Run prior to each Payroll time reporting deadline for your records, and run weekly for maintenance.</td>
<td>Monitor time reported that is being charged to another site that should be charged to your site. Monitoring these transactions allows you time to make corrections to account codes prior to the timekeeping deadline.</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Cross-Site Account Code Charges</strong></td>
<td>This report will produce transactions that are being reported by another site but are being charged to the account for your site. This is a time that has not yet paid.</td>
<td>&gt;Time and Labor &gt;Reports &gt;Site Account Charges</td>
<td>Run prior to each Payroll time reporting deadline for your records, and weekly for maintenance.</td>
<td>Monitor time reported by another site that is erroneously being charged to your site's account code. Producing and auditing this report prior to the payroll deadline allows you time to make corrections to erroneously reported account codes before the payroll confirms.</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Audit Reported to Paid Time Report</strong> (Official Audit Report of finalized payroll transactions)</td>
<td>This report provides hours and leave reported in Time and Labor and the corresponding earnings paid for each employee at your site on an individual payroll. This time has already been paid.</td>
<td>&gt;Payroll for North America &gt;US Quarterly Processing &gt;Audit Paid to Reported Time</td>
<td>Run on or around the 10th and the 20th of each month.</td>
<td>Use this report to close out all hours, leave and account codes reported and resulting earnings paid by your site for each pay cycle.</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Time Summary</strong></td>
<td>This report provides hours and absences being reported in Time and Labor for all employees at your site in summary fashion.</td>
<td>&gt;Time and Labor &gt;Reports &gt;Time Summary</td>
<td>Run weekly to evaluate what is being reported in Time and Labor and prior to each Payroll time reporting deadline for one final review before payroll opens.</td>
<td>Used to audit and validate that what has been reported in Time and Labor is accurate (overtime, extra time, leave, etc.). This tool can be produced in Excel and can be run for one employee or an entire group of employees. Use this to review overtime that is being reported at your site for a current payroll or over a specified period of time (i.e. an entire fiscal year). Use it to evaluate absences and leave reported for employees in the same way you can for overtime usage.</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>
### Audit Paid to Reported Time Report

<table>
<thead>
<tr>
<th>Position Number</th>
<th>Description</th>
<th>Account Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0011</td>
<td>0010</td>
<td>1010</td>
</tr>
<tr>
<td>1101</td>
<td>0001</td>
<td>0100</td>
</tr>
<tr>
<td>1011</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name/EmpID</th>
<th>Check Number</th>
<th>Total Gross, Job Code</th>
<th>TRC, QTY, DUR</th>
<th>Orid (Timekeeper)</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>
Leave Balance and Vacation Balance Reports

Process Scheduler Request

User ID: 106725
Run Control ID: sew

Server Name: PSNT
Recurrence: 
Run Date: 08/08/2014
Run Time: 2:01:37PM
Reset to Current Date/Time

Process List

<table>
<thead>
<tr>
<th>Select</th>
<th>Description</th>
<th>Process Name</th>
<th>Process Type</th>
<th>*Type</th>
<th>*Format</th>
<th>Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Leave Information by Dept</td>
<td>SDHR068</td>
<td>SQR Report</td>
<td>Web</td>
<td>PDF</td>
<td>Distribution</td>
</tr>
<tr>
<td></td>
<td>Vacation Balances of 300 or &gt;</td>
<td>SDHR888A</td>
<td>SQR Report</td>
<td>Web</td>
<td>PDF</td>
<td>Distribution</td>
</tr>
</tbody>
</table>

OK Cancel
Late Reporting and Financial Accountability

- Hours and absences should be reported in the earnings period in which they are earned. That means time reporting should be done at least weekly for hours and absences that occur that week. Planned vacation can be entered prior to the week in which it will occur. Vacation taken will be deducted from balances during the monthly payroll cycle. The monthly payroll close process takes into account leave taken on dates during that pay period (1st of the month to last day of the month).

- Projected sick leave for employees on extended absence should be entered for the duration of the extended illness and will be taken in each month that it has been reported for.

- Between July 1, 2018 and June 30, 2019, 4.6 million hours of positive time and absences were processed for employees.

- Between July 1, 2018 and June 30, 2019 more than 35,000 hours were processed for employees more than 75 days after the report date (date worked or date of absence). Of the 35,000, more than 21,000 were absences.

- This district is considered a monthly remitter by the IRS and is expected to report as much of our employee earnings as possible on the monthly payroll for the current pay period.
Late Reporting and Financial Accountability

- At no time should positive hours be withheld until subsequent payrolls or the end of the fiscal year then paid in one lump sum. This practice distorts the payroll expense in your financial reports and does not provide a true picture of budgeted vs. actual expenses.

- SAMS absences must have a corresponding absence reported in Time and Labor. Only hours for substitutes are populated to Time and Labor through the SAMS interface. Please make sure your timekeeper evaluates SAMS absences and reports an absence for that employee in Time and Labor.

- Accurate and timely reporting and accounting of expenses is critical in managing district resources. District financial reporting requires diligent accounting in all areas.

- Payroll accounts for more than 90% of the district budget. Everyone responsible for managing these expenses must adhere to required timelines for reporting earnings and auditing our records.
Employee Verification-Active/Terminated/FTE Placement

- Review your rosters and Filled Position reports (see sample roster and filled position report on next two slides).

- Too many employees are erroneously reported as active.

- Too many employees are reported with incorrect FTE placement.

- Make sure when you submit Personnel Action Requests (PARs) that you review what has been entered for accuracy. Make sure the FTE is correct and the Time and Labor calendar is correct. These two job characteristics and their accuracy are critical to paying employees accurately. If you have questions about what the proper placement is, contact Human Resources before you submit.

- Make sure a termination or change of assignment PAR is completed immediately upon notification of an employee resigning or going on leave of absence. Contact your payroll specialist so they may intervene on the payroll if necessary to avoid overpayment.
Roster-Timesheet Summary

![Image of a web interface for Roster-Timesheet Summary]
Filled Position Report

Filled Positions Report Example

- Status of Employee
- Rcd, Jobcode Description
- HCM Account Code (Combination Code)
- Pos Num, Pos Dept, Pos Loc
- Employee ID/Information
- Dist FTE, Dist %
- FTE Per Position
- Financials Chartfield
  - Resource, Budget, Account, Program, Class, Fund, Extended, Acct Descr
SAMS Reporting/Verification and Reconciling Employee Attendance

- Make sure you have a sign in system for all substitutes at your schools.

- Validate that substitutes have signed in and out for the entire time reported for the assignment.

- Validate an absence has been reported in Time and Labor by your timekeeper for any absence reported to SAMS.

- SAMS certificated substitute assignments are scheduled for 8 hours and default in 8 hours of time to Time and Labor. Visiting teacher assignments are paid and hours of service rendered based on SDEA contract language. Regardless of hours of service associated with assignment, the daily rate of pay must be paid. Review SDEA contract language in Article 32, Section 32.3.1.

- SAMS classified assignments are scheduled for the actual time to be worked. These assignments should also be validated for actual time worked.

- SAMS verification can be done by individual job/employee or with a feature called “Set All to Verify.” When using the Set All to Verify feature you must be sure that all substitutes worked the amount of time reported. In addition, this feature only verifies all assignments one page at a time. If using this feature you must verify all pages individually when there are more than one.
## Payroll Deadlines

**Make sure you are aware of and able to meet payroll deadlines!**

**EXAMPLE:** September 2019 Monthly Payroll

<table>
<thead>
<tr>
<th>September 18-23 On-Cycle Payroll Processing</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>- Time keeper cut-off</td>
<td>September 16&lt;sup&gt;th&lt;/sup&gt; 5:00 pm</td>
</tr>
<tr>
<td>Run Time Administration</td>
<td>September 17&lt;sup&gt;th&lt;/sup&gt; 6:00 pm</td>
</tr>
<tr>
<td>- Run Paysheet Load</td>
<td>September 17&lt;sup&gt;th&lt;/sup&gt; 6:00 pm</td>
</tr>
<tr>
<td>- Run Preliminary Calculation</td>
<td>September 18&lt;sup&gt;th&lt;/sup&gt; 3:30 am</td>
</tr>
<tr>
<td>- Deadline for Paysheet Adjustments</td>
<td>September 19&lt;sup&gt;th&lt;/sup&gt; 3:30 am</td>
</tr>
<tr>
<td>- Run Final Calculation</td>
<td>September 20&lt;sup&gt;th&lt;/sup&gt; 3:30 am</td>
</tr>
</tbody>
</table>

| - Deadline for Cancellations               | September 23<sup>rd</sup> 3:00 pm |
| - Run Back-Up and Confirm                  | September 23<sup>rd</sup> 4:00 pm |
| - Deadline for Cancellations               | September 23<sup>rd</sup> 6:00 pm |
| - No On-Demands/ACH File Sent              | September 25<sup>th</sup> 2:00 pm |
| - Mail Checks                              | September 26<sup>th</sup> 8:00 am |
| - Payday                                   | September 28<sup>th</sup> 3:00 pm |
| October Off-Cycle Payroll Timekeeper Cutoff| September 30<sup>th</sup> 1:00 pm |

| - Payday                                   | October 1<sup>st</sup> 5:00 pm |
What New in 2019-20

- Restoration of Reduced Work Year: The work year reduction that went into effect July 1, 2017 has ended and all affected employee groups have been returned to their original work years for 2019-20. Forced vacation is now required again for particular employee groups during the Thanksgiving, Winter and Spring breaks.

- Changes to the District’s Administrative Regulations Format: A new system of Administrative Regulations is being implemented that align to California School Boards Association (CSBA). The Payroll and Time Reporting Administrative Regulation AR4151.1 is now located on the Payroll Department's webpage. As new policies and procedures are updated, the old version will be deleted with a link to the new version in it’s place on the web site.
Payroll Web Page

Payroll Tools for Managers

1. Current Union Contracts
2. Welcome Back Principals/Department Heads
3. Administrative Regulations: AR4151.1 Payroll & Time Reporting
4. Payroll Reports Chart - May 2018
5. Manager Monthly Payroll Checklist
6. Key Elements of Payroll for Managers 2018
7. What Timekeepers Should Know 2018

Managers and site administrators can access transactions at their school that describe responsibilities and procedures for themselves and their deputies. The system provides information regarding payroll and financial planning for 2017. It must be used monthly to record payroll transactions.
Questions?

✓ Call your payroll specialist!

✓ See contact information on the Payroll website:

https://www.sandi.net/staff/payroll/payroll-contacts

Thank you for your leadership and assistance with these important tasks!