Expenditure Controls

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Each campus department?as well as Employee Services and the Procurement Service Center (PSC)?is responsible for maintaining proper controls for payroll/benefits expenditures.

Payroll Control Required by the Department of Internal Audit

1. PSC and campus departments must ensure university employee are not receiving honoraria via the accounts payable system.**Note:** University employees must be paid by position and job creation or by Time Collection for all payments.
2. Keep payroll physical files locked at all times. Access to the physical files must be limited to individuals with personnel recording, reportin and verification responsibilities.
3. Separation (termination) actions must be completed in a timely fashion and must comply with State Fiscal Rule 9-3, .01 and .02.
4. The responsible supervisor and payroll person (liaison) or departmental administrator must maintain an employee work record (EWR) for each employee. The EWR is used to document all types of leave usage and approved leaves of absence.
5. Any corrections made on the employee work record should have supervisory signature approval.
6. Campus departments and Employee Services should ensure that an employee (when overpaid) repays the university. See the Overpayment of Wages page [1] for more information.
7. The department must ensure all compensatory time granted for overtime work is pre-authorized and properly recorded on the employee work record. The department must comply with federal FLSA laws, university rules and regulations, and with State Department of Personnel rules for hours of work and overtime/compensatory time for department classified staff.
8. The department chair/director, or other individual not directly part of the payroll process must regularly review reports and financial system statements to verify that appropriate wage payments were issued.

Source URL: http://www.cu.edu/employee-services/business-partners-ppldrl/business-partner-resources/employee-services-procedure-31

Links:
[1] http://www.cu.edu/employee-services/business-partners-ppldrl/business-partner-resources/employee-

services-procedure-21