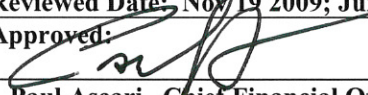
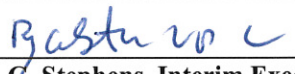




**COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

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Policy # 2038	Payroll
Origination Date: May 1997	
Revision Date: March 2004; April 14, 2006; June 22, 2007; July 2, 2012; October 15, 2014, October 17, 2016	
Reviewed Date: Nov 19 2009; June 2011; July 21, 2013	
Approved:	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to provide accurate pay to the employee.

PROCEDURE:

1. The Payroll Associate or designee issues the paychecks on the 15th and last day of the month. If the 15th or the last day of the month falls on a weekend or holiday, checks are issued on the last business day before the normal pay date.
2. Payroll checks paid on the 15th of the month are for the pay period of the 16th to the last of the month for the prior month.
3. Payroll checks paid on the last day of the month are for the pay period of the 1st to the 15th for that same month.
4. All paychecks are computer generated using the payroll function in the accounting system.
 - a. The Payroll Associate uploads from the electronic time keeping system or manually enters the hours worked for all new employees for all part-time and full-time hourly employees, and any temporary adjustments for salary exempt employees.
 - b. Paychecks are processed at least two days before payday and the file for direct deposit is transmitted.
 - c. Paychecks will not be generated if the timesheets are not accurate and do not follow all payroll/HR policies. Examples of errors include, but are not limited to, the following: employee did not sign the timesheet; supervisor did not approve the timesheet; unauthorized use of sick time; incorrect/missing leave; errors in clocking; any fraudulent activity; suspected that hours listed were not actually worked.
5. Checks are sealed in envelopes with the employee name on the exterior. Envelopes are sorted by work site for distribution.
6. All payroll taxes are paid when due. Both Federal and State taxes are deposited by electronic funds transfer on payday.
7. Day-to-day payroll activities are monitored by the Assistant Financial Director, under the direction of the Chief Financial Officer.
8. Full-time salary exempt employees will have 80 hours of salary in arrears. The 80 hours of salary will be paid at termination/retirement (i.e. the employee is no longer with the agency).