

VIRGINIA SCHOOL FOR THE DEAF AND THE BLIND

<i>TITLE: Payroll and Leave Accounting</i>	POLICY NUMBER: OP008
	Page 1 of 3

Policy Statement:

The Virginia School for the Deaf and the Blind (VSDB) will follow procedures outlined by the Department of Account's Commonwealth Accounting Policy and Procedure (CAPP) manual, Section 50000 and the Auditor of Public Accounts to provide internal controls and audit trails in payroll processing. Accurate and timely compensation provided to employees of VSDB is extremely important in maintaining high morale and effective performance. Both Management and supervisory staff shall ensure that this policy is a priority in the performance of their duty.

Procedures:

1. General:
 - A. Payday for full-time staff shall be on the first and sixteenth of each month unless otherwise directed by the Department of Accounts Pay and Holiday Calendar. Payday for wage staff will be on a 2 week cycle.
 - B. VSDB payroll department is responsible for receiving and reviewing all payroll documentation. After review, it is sent to the Payroll Service Bureau (PSB) at the Department of Accounts for processing. VSDB payroll works closely with PSB to ensure the employee's pay and leave are correct.
 - C. All payroll checks will be direct deposited into an employee's chosen bank account and pay stubs can be viewed on Payline (found on VSDB's and the Department of Accounts website)
 - D. Department Heads/Designee will promptly report to the Human Resources Department/Payroll any event such as separations, suspension, leave without pay, terminations, VSDP, Paid Parental Leave, and worker's compensation that could affect the status and/or pay of the employee.
 - E. There will be no payroll advancements made to employees.

2. Time sheets/cards and Leave sheets:
 - A. All non-exempt employees are required to use a time sheet or time card to record time worked. Employees are **not** allowed to clock another employee in or out for work. If an employee forgets to clock in or out from their shift (this should be a rare occurrence), the employee will write the time in. The employee and their supervisor must initial any write in. All time cards and time sheets are to be signed by the employee and their supervisor.

VIRGINIA SCHOOL FOR THE DEAF AND THE BLIND

<i>TITLE: Payroll and Leave Accounting</i>	POLICY NUMBER: OP008
	Page 2 of 3

- B. Leave Activity Forms for missed time are to be completed by all full-time employees. Employees should use the appropriate leave type based on the Department of Human Resource Management's description of leave and employee balances. Leave types are also listed in the Employee Handbook.
 - C. Check off sheets provided by payroll are given to departmental time keepers and should be turned in to payroll with the time sheets/cards and leave forms based on the dates on the spreadsheet that payroll creates in accordance with PSB schedules.
3. Paychecks Changes:
- A. If an employee has questions regarding their pay, they will contact either their supervisor or payroll for information.
 - B. An employee's direct deposit pay will be delayed if the employee closes the bank account that the direct deposit is to be deposited into without proper notification to payroll. If an employee wants to change the bank account that their direct deposit is deposited to, they need to fill out a new direct deposit form and bring it to payroll in person before closing the old account. Not following this procedure can delay an employee's pay for 7 – 14 days and the employee is responsible for any bank fees associated with it.
4. Paycheck Adjustment or Withholding:
- A. If a separating employee fails to return State owned property (badges, keys, uniforms, equipment, etc.) and has not reimbursed VSDB, the employee's last paycheck will be in the form of a written paycheck and not a direct deposit. The Payroll Services Bureau will be notified to mail the check to VSDB and the employee must pick up the check in person and pay for any items not returned or return the items in question.
5. Overtime:
- A. In an effort to decrease VSDB's financial liability, non-exempt employees will be limited to a maximum accrual of 100 hours. The Director of Operations will monitor the accrual and payout of overtime hours.
 - B. All overtime earned **must** be pre-approved. Employees should clock in and out in a timely manner to avoid unnecessary overtime.

VIRGINIA SCHOOL FOR THE DEAF AND THE BLIND

<i>TITLE: Payroll and Leave Accounting</i>	POLICY NUMBER: OP008
	Page 3 of 3

- C. Effective January 10, 2020, non-exempt employees must fill out the Overtime Election Form (attached) to choose to receive either overtime pay or overtime leave earned for overtime worked. This choice will remain in effect for the duration of the leave accrual year of January 10 – January 9 of the following year. This decision cannot be changed throughout the year by the employee. If an unforeseen event occurs, the employee may request in writing to change their election, but it must be approved by their supervisor and the Director of Operations.
- D. Effective January 10, 2020, employees may not accrue more than 100 hours of overtime leave. If an employee reaches the 100 hour overtime leave accrual limit, their overtime election is automatically changed to overtime pay. The employee will be paid for any hours over the 100 limit and for any overtime earned the rest of the accrual year.

Administration:

- 1. Office of Primary Responsibility:
 - A. The Superintendent shall be responsible for the overall administration of the Operating Procedure.
 - B. The Accountant shall be responsible for the specific implementation and compliance of this Operating Procedure.
 - C. Department Heads/Supervisors shall be responsible for reporting promptly to the Human Resource Officer, such circumstances as separations, suspensions, leave without pay, terminations, and worker’s compensation which affect the status and/or pay of an employee.
 - D. The Human Resource Office shall be responsible for notifying the Payroll Office of any payroll checks that need to be held or returned.
 - E. The Payroll Office shall be responsible for insuring the proper procedures are followed for each circumstance requiring voiding or correcting an employee’s paycheck.

<i>Rescission:</i>	Effective Date: July 1, 2004; Revised: September 25, 2015; Revised: December 11, 2019
	BOV Approved Date: December 11, 2019