

GEORGIA DEPARTMENT OF CORRECTIONS Standard Operating Procedures		
Policy Name: Payroll Check Distribution - Payroll Exceptions		
Policy Number: 104.35	Effective Date: 7/10/2018	Page Number: 1 of 3
Authority: Commissioner	Originating Division: Administration & Finance Division (Human Resources)	Access Listing: Level I: All Access

I. Introduction and Summary:

The Georgia Department of Corrections (GDC) will release paychecks according to established Pay Periods and specific guidelines to ensure accuracy.

II. Authority:

- A. State Personnel Board Rules: 478-1-.12 Salary, 478-1-.15 Changes to Employment Status, and 478-1-.16 Absence from Work; and
- B. GDC Standard Operating Procedures (SOPs): 104.36 Direct Deposit and 104.39.04 Leave Without Pay.

III. Definitions:

- A. **First Pay Period** - The period of time commencing on the first day of the month and concluding on the fifteenth day of the month.
- B. **Second Pay Period** - The period of time commencing on the sixteenth day of the month and concluding on the last day of the month.
- C. **Payroll Exception** - An employee receives a salary to which he/she was not entitled. For example: an employee had insufficient accrued leave to cover an absence during the respective Pay Period, and should have been placed on leave without pay for the absence however, a full paycheck was generated and given to the employee, thereby creating a Payroll Exception.

IV. Statement of Policy and Applicable Procedures:

- A. To reduce the likelihood of Payroll Exceptions, the mailing of paychecks to any employee's home address will normally not be permitted. A request for an exception must be approved in writing by the Correctional Human Resources Management (CHRM), Director of Human Resources (HR).
- B. For Payroll Exceptions, the Appointing Authority (AA)/designee must develop internal policies and procedures to ensure that all precautions are being utilized to avoid Payroll Exceptions. The policies and procedures should include, but are not limited to:

GEORGIA DEPARTMENT OF CORRECTIONS Standard Operating Procedures		
Policy Name: Payroll Check Distribution - Payroll Exceptions		
Policy Number: 104.35	Effective Date: 7/10/2018	Page Number: 2 of 3
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NOTE: **Appointing Authorities may be held financially liable for Payroll Exceptions when their staff fails to adhere to their internal policies and procedures.**

1. A requirement that supervisors submit a report of absent employees to the HR representative on a daily basis. This report should also include employees who did not work a full day, i.e., arrived late, left early, etc.
2. A procedure for tracking employees who have very low or no accrued leave balances to ensure that any absence has been reported and leave records are up to date, **prior to releasing the employee's paycheck.**
3. Procedures to ensure that personnel actions affecting an employee's salary have been processed **prior** to releasing the employee's paycheck.

Examples: Adverse actions which have not yet been reported to CHRM such as suspensions without pay, demotions, salary reductions, etc.; or employee has used all accrued leave and should be on leave without pay.

4. Procedures to ensure that any property or funds owed to the Department by an employee are returned or paid prior to releasing the employee's paycheck. This procedure should be followed also for employees who are anticipated to be on leave without pay for more than thirty (30) calendar days.
 5. Procedures to ensure that supervisors turn in employee leave requests in accordance with the internal policy and procedure.
 6. Procedures to update leave records twice a month. The records of employees who have very low balances should be updated daily.
- C. If the Appointing Authority/designee questions the amount of an employee's paycheck, that check should not be released to the employee without prior approval of the CHRM - Transactions Manager.

GEORGIA DEPARTMENT OF CORRECTIONS Standard Operating Procedures		
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Policy Number: 104.35	Effective Date: 7/10/2018	Page Number: 3 of 3
Authority: Commissioner	Originating Division: Administration & Finance Division (Human Resources)	Access Listing: Level I: All Access

1. Any check not released to the employee should be returned to the CHRM as soon as possible, with the personnel action and/or documentation necessary to correct the paycheck.

D. Liability for Payroll Exceptions:

1. When a Payroll Exception occurs, the Appointing Authority/designee should initiate and carry out any necessary action to recover monies or property due the Department. CHRM representatives may provide assistance if necessary.
 - a. At a minimum, two (2) written requests (at least thirty (30) days apart) for re-payment should be forwarded to the employee by the AA at the work location. If money/property is still not returned, one written request should be sent to the employee by the CHRM. Copies of these requests should be forwarded to assigned CHRM HR Analyst.
2. If a Payroll Exception occurs due to a careless error or oversight, **the individual responsible may be held financially liable when unable to collect monies or property from the employee.** The liability could apply to anyone, from the immediate supervisor up through the responsible staff member in the CHRM.

V. **Attachments:** None.

VI. **Record Retention of Forms Relevant to this Policy:** None.