Administrative Procedure PAY-P505

SITE PROCEDURE FOR PAYROLL RECORDS RETENTION

Responsible Office: Office of Business and Financial Services

PURPOSE

This Administrative Procedure describes the process by which the Office of Business and Financial Services Payroll Department has established Payroll records retention requirements for each Responsibility Center (RC) or site which processes Payroll. The Internal Revenue Service (IRS), Department of Labor (DOL) and Fair Labor Standards Act (FLSA) specify a three-year retention of Payroll records. The Payroll Manager is responsible for establishing the Procedure for the sites for Payroll records retention requirements. The Controller has the responsibility to review the retention requirements.

PROCEDURE

1. Payroll records include the time and attendance records used by the site to prepare and submit time and attendance to the Payroll department for processing. This can include paper and electronic records.

2. Each site is a district school site or department which has been assigned as a timekeeping group or Responsibility Center (RC) for accounting purposes. Each RC that includes staffing cost has employee time and attendance records which they create and maintain.

3. The site Administrator is responsible for maintaining adequate documentation to substantiate the time and attendance submitted to the Payroll Department for processing of employee payroll.

    a. This documentation may be paper or electronic records, stored securely.

    b. This documentation must be kept in such a manner that the information is retrievable upon request.

    c. This documentation must be adequate for the site to accurately report correct time and attendance.

4. The Site Administrator will maintain payroll time and attendance records for three (3) complete fiscal years (7/1/20XX – 6/30/20XX). The current fiscal year is not considered one of the three (3) fiscal years until the year is complete. After which time, the documents can be securely destroyed.

IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS

1. This Administrative Procedure reflects the goals of the District's Strategic Plan.

REVISION HISTORY

Date	Revision	Modification
03/21/2017	A	Initial release
03/03/2021	B	Updated