



20 N. Swinton Avenue
Delray Beach, FL 33444

9E
Agenda Item #
March 22, 2018

~ CRA BOARD SUMMARY ~
AMENDMENT TO CRA ACCOUNTING POLICIES AND PROCEDURES MANUAL

Revisions to the CRA Accounting Policies and Procedures Manual were last approved by the CRA Board on July 10, 2014. The CRA's current payroll system has been in existence for many years and payroll is processed in accordance with Section 3.5 (Payroll) of the Accounting Policies and Procedures Manual.

As a result of recommendations made in the recent payroll system review performed by the CRA's Financial Auditor, and to provide additional internal controls, it is recommended that Section 3.5 (Payroll) of the CRA's Accounting Policies and Procedures is amended to include a provision that any adjustments to employees leave accruals provided by the Third Party Payroll Provider include a monthly report from the Finance and Operations Director outlining the basis for the adjustments, which is then transmitted to the Executive Director or Assistant Director for approval. Once approved, the documentation would then be transmitted to the Payroll Provider for them to make their adjustments to ensure consistency. The Payroll Provider system will be used as the official record for employee PTO accruals. (See Exhibit A)

Recommended Action:

Approve the proposed amendment to "Accounting Policies and Procedures Manual" for the Delray Beach Community Redevelopment Agency.

Submitted By: Jeffrey A. Costello, Executive Director

Attachments: Exhibit "A" – Section 3.5 (Payroll) CRA Accounting Policies and Procedures Manual

EXHIBIT A

3.5 Payroll

1. Finance Coordinator sends out the Time Sheet on the last day of the payroll period with the required return date of the following Monday
2. Each time sheet is signed by employee, Finance Coordinator (HR Representative) and Executive Director (Finance and Operations Director signs off on Executive Director's time sheet)
3. Finance and Operations Director reviews time sheets for accuracy before submitted to Executive Director for approval
4. Finance Coordinator enters payroll for the upcoming Friday
5. Finance Coordinator prints Payroll Report from payroll company Website for review by Finance and Operations Director
6. Finance and Operations Director reviews Payroll Report for accuracy
7. Finance Coordinator prints PTO-Personal Leave Report from the payroll company, which is used as the official record for PTO accruals.
 - a. Gross to Net by employee
 - b. Personal Leave PTO-with balance available
 - c. Invoice from the payroll company
 - d. Any modifications to Personal Leave requested by an employee must be submitted in writing to the Finance and Operations Director including details as to the reason for the requested modification. The Finance and Operations Director shall submit a report outlining the basis for the Personal Leave modification to the Executive Director or Assistant Director for approval. Once approved, the Finance and Operations Director shall transmit the approved Personal Leave modification to the payroll company in order for the payroll company to make the necessary adjustments to the employees Personal Leave balance.
8. Finance Coordinator submits documentation to the payroll company if updates to the payroll company report are necessary.
9. Finance Coordinator writes Retirement payment check (see Check Process) based on the calculation on the Payroll Entry Form
10. Finance Coordinator updates Personal Leave and Compensatory Time Vacation, Sick and Comp Time-spreadsheet and is approved by Executive Director and Finance and Operations Director
11. Entire payroll package is submitted to Finance and Operations Director for approval and input into QB. Included in payroll package is as follows:
 - a. Reports from payroll company
 - b. Payroll Entry Form
 - c. Personal Leave and Compensatory Time Vacation / Sick / Comp Time spreadsheet
 - d. Timesheets
12. Submit entire payroll package in #11 to Executive Director for approval