

CITY OF NEWTON, MASSACHUSETTS

COMPTROLLER'S OFFICE

PAYROLL CERTIFICATION

Massachusetts General Law Chapter 44, section 41 requires that the head of each department certify the accuracy of all payrolls delivered to the Comptroller's Office for review, prior to the release of the payrolls for processing. Accordingly, each payroll verification document contains the following language that the department head must sign prior to Comptroller's Office review of the payroll:

"I hereby certify under the penalty of perjury that the statements set forth in this payroll in the amount of \$_____ are true to the best of my knowledge and belief."

City department heads are responsible for establishing and maintaining adequate controls over the reporting of employee time and attendance within their respective departments to provide them with reasonable assurances that the information they are certifying is correct.

Before signing the required payroll certification, department heads are expected to verify the following:

- The employees listed on the payroll verification sheet have in fact worked all of the hours reported on the payroll verification sheet during the payroll period, and any and all leave time (vacation; special leave; floating holidays; compensatory time; etc.) that was used during the payroll period is accurately reported as leave time on the payroll verification.
- Any overtime and/or private duty detail work reported on the payroll verification has actually been worked and was approved in advance by the head of the department or his or her designee. Documentation is to be retained in the department for future reference.
- Any special leave buy-back payments itemized on the payroll are in compliance with applicable collective bargaining agreements or City ordinance (H-grade employees) and have been approved in advance by the City's HR Department, with a copy of the approval attached to the payroll.
- Any stipend or other form of special compensation payable to an employee has been earned pursuant to an existing collective bargaining contract; ordinance; or other contractual arrangement. Any working out of grade compensation must be approved in writing by the employee's supervisor, with a copy maintained in the department's files for future reference.
- Any expense reimbursements reported on the payroll verification are properly documented with receipts; have been approved in advance by the head of the department; and have been made in accordance with the procurement laws of the Commonwealth.
- Any payroll adjustment; change in pay rate; or retroactive adjustment have been approved in writing by the Human Resources Department and a copy of the approval attached to the payroll.