

## **FINANCIAL CONTROL PROCEDURES - PAYROLL**

BSETC's payroll is done by West Suffolk Council (WSC) under a Service Level Agreement (SLA). (BSETC employees are on a separate payroll from WSC as required by HMRC).

### **Process**

Each month a spreadsheet is sent by WSC showing details of the pay and deductions for each employee the total of which, plus the admin fee (on which VAT is payable) is then invoiced monthly.

Payments are transferred by BACS to the employees nominated bank accounts. Payslips are emailed to employees.

### **Audit**

Each month's spreadsheet is checked by the RFO to ensure that the amounts paid to each employee are correct (per salary scales and resolution of Council).. Spreadsheets are saved in a confidential folder on t:drive (management) which is accessible by the Town Clerk and RFO only.

### **Variations to Pay**

BSETC has adopted the "Green Book" (National Joint Council for Local Government Services National Agreement on Pay and Conditions of Service) and NALC/SLCC salary scales. Any other changes to pay and conditions require Full Council approval, following recommendation of the Staffing and Employment committee.

Changes to employees pay are notified to WSC by way of an email showing the relevant resolution and its unique number (per Full Council minutes). This is the authority for WSC's payroll staff to implement the change.

### **Starters/Leavers**

The placing of a new employee on the payroll, or the removal of a leaver, requires the relevant WSC forms to be completed, which, in relation to salary or any other payments, must quote the relevant resolution of Council (per the above paragraph).

### **Internal Controls**

In addition to those shown above, the Councillor Internal Audit and independent Internal Audit require checks to be made including that changes to contracts of employment are agreed by the Town Council, written statement issued to employees, payments for wages and salaries agree with those approved, PAYE/NIC is correctly deducted from the gross pay and paid to HM Revenue and Customs.

**Approved November 2024**