

## Time and Attendance

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### Applicability

This policy applies to all employees of LSS. SSP employees will follow Department of Education Policy.

### Philosophy/Justification

It is the philosophy of SSD that School or Division Directors, acting on behalf of their Appointing Authority, have discretion in determining the business needs and functions of their schools and areas of responsibility.

### Policy

It is the policy of SSD that each employee maintains accurate time and attendance information through bi-weekly timesheets and necessary attachments for leave and overtime.

Attendance and leave are accounted for, and employees are paid, through the statewide payroll system. Because of the limitations of that system, it may not show the whole picture of an employee's attendance and leave. Both the electronic records in the statewide payroll system and the paper documents may be required to show the whole picture.

All employees, with the exception of Unclassified Executives, will complete timesheets and other time and attendance documents, as appropriate, to record/report attendances and absences. Absences will be reported either through the on-line leave system or on leave slips. When the online leave system is used, the requests and approvals must be printed and attached to the employee's timesheet.

Non-exempt employees, including students, and hourly employees must record specific time of arrival and departure, and time out/in for lunch. Non-exempt employees are required to record specific times to ensure that SSD remains in compliance with U.S. Department of Labor's rules on Wages and Hours and the Fair Labor Standards Act (FLSA) for overtime purposes.

Exempt employees will report hours on the timesheet to reflect hours worked and hours of leave and/or overtime. The hours must total at least 40 each week. The hours may be recorded in various methods at the discretion of the School or Division Director.

EXAMPLE: It is not always necessary to record specific arrival/departure times for exempt employees. Time and Attendance may consist of recording the number of hours as long as the number of hours are designated to show regular hours, leave hours, and overtime hours.

The requirement for the exempt employee is that the number of hours worked each week is clearly identified on the timesheet. Hours attributed to leave and overtime must be clearly noted as well. For overtime information, refer to the Overtime Policy.

Note: Unclassified executives who set their own work schedules and who serve at the pleasure of the SSD Superintendent are exempt from completing timesheets; however, the SSD Superintendent may require these Unclassified Executives to complete timesheets. The SSD Superintendent has the discretion to grant exceptions to other unclassified staff.

### **Time and Attendance General Information**

Time and Attendance information is public record and subject to audit.

### **Time Status**

Supervisors must designate, assign, and/or approve a work schedule for each employee. The work schedule reflects the standard number of regular hours that an employee is expected to work, and may reflect the specific hours the employee is expected to work each day. In most cases, full-time employees will be placed in negative time status, and part-time employees, including student workers, will be placed in positive time status, as detailed below.

### **Negative Time Status**

Most employees are on negative time status. Negative time status means the employee will be paid for the standard 80 hours of the pay period; only exceptions are required for to be entered in the payroll system. Exceptions consist of leave, leave without pay, and overtime.

Employees who work a consistent schedule each pay period with the same days off will be placed in a negative time status. All employees may be placed in negative time status, except those who work part-time, when actually employed (WAE), or intermittent, temporary unclassified employees who are not paid for holidays or don't earn leave, and students. A full-time employee may be placed in negative time status as long as the employee works a continuous 40-hour week or 80-hour pay period.

Unclassified Executives who set their own work schedules and are available 24/7 are not required to complete timesheets, but will be required to submit leave request to support the exceptional entries in the payroll system.

### **Positive Time Status**

Positive time status means **ALL** hours must be reported and entered in the payroll system to generate a paycheck.

Students and employees who work temporary, part-time or inconsistent hours, such as substitutes or when actually employed (WAE) employees, will be placed in positive time status. This type of employee is generally on a non-standard work schedule, and holidays are not paid days.

Employees who are in Negative Time Status may be placed in Positive Time Status.

### **Employment Separations**

When an employee terminates employment, the employee must notify the immediate supervisor to initiate an exit interview and complete all appropriate separation documents. **It is imperative that the School or Division notify the Human Resources Office and the time administrator immediately upon knowledge of an employee's separation.**

Failure to notify the Human Resources Office can result in overpayment, particularly for employees in Negative Time Status, incorrect payment of annual leave, or the untimely receipt of retirement benefits.

### **Timesheets and Supporting Documentation**

Time Administration consists of **two** components:

- Paper documentation, and
- Entries in the payroll system

#### Timesheets

Timesheets and other timekeeping supporting documentation are to be maintained at the unit level. Timekeepers may update entries in the payroll system as often as they wish during the pay period but only for the times that have already been recorded on the timesheet and not projected hours, i.e. hours worked by hourly employees and/or leave used by employees that may be recorded for times that have already occurred during the pay period. Human Resources will provide instruction to timekeepers if extenuating circumstances occur or are anticipated and hours must be projected, for example, for office closures due to inclement weather and/or emergencies.

**Intentional falsification of time and attendance records is a serious matter and is cause for disciplinary action, up to and including termination.**

- Each employee will have a timesheet that contains information such as Employee Name, Personnel Number, Work Schedule, and Pay Period Dates.
- Employees are required to complete the timesheet **daily** to reflect attendances (regular hours and/or overtime hours) and absences (leave or leave without pay).
- Timesheets, and other time documents, are to be completed in ink. White-out or similar substances are not acceptable. Errors or changes must be struck-through and initialed.
- Non-exempt employees **must sign in upon arrival and departure and out/in for lunch each day.** This is in accordance with FLSA standards.
- Employees should not project hours to be worked for days in the future .
- Hours worked during the pay period that were not reported on the timesheet before it is turned in must be reported to the timekeeper no later than 10:00 a.m. on payroll Monday. **NOTE: It is everyone's responsibility to ensure that we avoid PPA's, as they usually cause a negative financial impact for either the employee or the agency.**
- Employees approved to be "on-call" must reflect the period of time in on-call status, as well as the actual minutes/hours value. Both the employee and the supervisor are

responsible for ensuring that the on-call period reported is what has been approved. Hours or times outside the approved on-call period cannot be claimed for on-call pay.

- Timesheets must be signed by the employee at the end of each biweekly period, and must be certified by the supervisor **prior to the end of the following pay period. If the supervisor is unavailable to sign the timesheet by the end of the following pay period, the timesheet must be submitted to the next level in the chain-of-command for approval. Employees are responsible for ensuring that time is reflected accurately.** Supervisors must ensure upon certification that the information is accurate, correctly completed, and signed by the employee, and that all supporting documentation, if required, is attached.

#### Leave Slips & Leave Reporting

- All leave must be approved in advance (unless there is an emergency situation or the need for leave cannot be foreseen).
- Leave requests are required when requesting absences. Leave requests should be made through the online leave system for all employees whose work unit uses it. Employees whose work unit does not use the online leave system must request leave on an Application for Leave (SF-6) form. If a work unit is not participating in the on-line leave system and wishes to participate, Human Resources should be contacted for further information.
- If the employee cannot predict the amount of time needed for the leave, he/she shall immediately, upon returning to the office or at home (optional), input the amount of leave used into the online leave system or submit a leave slip upon return to work. ***Note: At no time should an employee assume that because a request for leave has been submitted online the leave has been approved and he/she can leave the workplace.*** Additionally, any leave requested from a home PC or other means does not eliminate the employee's responsibility to obtain approval and/or notify his/her supervisor of an absence. All leave will be used and recorded in accordance with the applicable Leave Policy.
- Unclassified executives must complete leave requests either through the online leave system or leave slips when requesting leave.

#### Overtime and Other Approvals/Attachments

- When employees work overtime hours, documentation reflecting the approval must be attached to the timesheet, in accordance with the Overtime Policy.

#### Responsibilities

Time and attendance record keeping is a responsibility of the employee, supervisor, time administrator, supervisory reviewer, and School or Division Director. Attendance and absence information must be recorded accurately, timely, and legibly, in ink. Signatures affixed on completed timesheets certify and

acknowledge that the information is correct as recorded, and approvals/policy requirements have been met.

#### Employee Responsibilities

Each bi-weekly pay period, employees are responsible for completing timesheets with hours worked and leave taken. Supporting documentation, when necessary, must also be provided.

#### Immediate Supervisor Responsibilities

Supervisors are responsible for ensuring that employees have reported their attendances and absences accurately and that all supporting documentation is supplied in accordance with policies. If a supervisor is unavailable to review and sign the timesheet, the next position in the chain-of-command is responsible for those activities.

If timesheets and supporting documentation cannot be clearly read to present a clear picture of hours worked and leave taken, supervisors have the authority to require employees to resubmit any illegible or documentation. In these cases, supervisors must retain the original documentation submitted.

#### Time Administrator Responsibilities

The Time Administrator is responsible for accurate entry of the attendance/absence information in the payroll system, safeguarding the time and attendance documents, and completion of the Time and Attendance checklist. The Time and Attendance information should be accessible and available to the Human Resources or auditors whenever requested.

Time Administrators may not make changes to their own records in the electronic payroll system.

Time Administrators may not make changes to another employee's time sheets or other time administration documents. If any information is missing or unclear, the Time Administrator is to address the matter with the employee, or the employee's immediate supervisor, who may make additions, changes, or clarifications. Anyone making a change to the timesheet must initial the change.

#### Supervisory Reviewer Responsibilities

Supervisory Reviewers are responsible for reviewing time and attendance documentation after the time administration process to ensure appropriate segregation of duties and internal controls are maintained, e.g., time administrators should not enter their own time information in the payroll system. The purpose of this review is also to ensure that necessary documents are included with the timesheet and are in order and compliant with policy. The Supervisory Reviewer must complete the review prior to the end of the next payroll close. If the Supervisory Reviewer is unavailable to complete the review as required, the next position in the chain-of-command or another reviewer should be designated to complete these activities.

Again at this stage, if timesheets and supporting documentation cannot be clearly read to present a clear picture of hours worked and leave taken, supervisors have the authority to require employees to resubmit any documentation. In these cases, supervisors must retain the original documentation submitted.

#### School or Division Director Responsibilities

School or Division Directors are responsible for ensuring that a primary and secondary time administrator has been designated for each payroll unit. Time Administrators must be allowed time and be given appropriate resources to perform time administration tasks accurately and timely. School or Division Directors are ultimately responsible for maintaining internal controls in regard to time administration duties and should periodically check to ensure that all employees are adhering to their various time administration responsibilities.

#### Human Resources Responsibilities

The Human Resources Office will routinely audit and monitor time entries made by the time administrators through payroll reports. Timesheets and supporting documentation will be reviewed on a cyclical basis to ensure that the timekeeping process and methods are in accordance with policy. Prior Period Adjustments will also be reviewed to determine the frequency and cause for the adjustment. Appointing Authorities will be notified if prior period adjustments are extreme and are due to negligence of employees, supervisors and/or time administrators.

#### **Audits**

The Division of Administration's Office of State Uniform Payroll recommends that each agency conduct audits of time and attendance records. The Human Resources Office is responsible for conducting audits of time and attendance records for division/units. Records must be made available immediately upon request.

Audits will include reviewing the records to ensure all documents, procedures and validations are available and in compliance with these procedures.

#### **Training**

New time administrators will be informed of appropriate computer-based training requirements that must be completed before being granted access to the payroll system. Additional training may be scheduled by submitting requests to Human Resources. Additional assistance may be provided by Human Resources.

#### **Compliance**

Fraudulent reporting of attendances and absences constitutes payroll fraud. Failure to follow this policy and procedures contained within may result in disciplinary or other corrective action. Questions regarding this policy should be directed to Human Resources.