

Duchesne County School District - Policy Proposal

2.0120.11 Time and Effort Policy

Existing Policy	Proposed Policy
<p>2.0120.11 Time and Effort Policy</p> <p>Salaries and wages must be based on records that accurately reflect the work performed. Administration will establish procedures for a system of internal controls to provide reasonable assurance that charges are accurate, allowable, and properly allocated.</p>	<p>2.0120.11 Time and Effort Policy Updated: ?</p> <p><i>Time Clock Requirements - "Time & Effort" Reporting</i></p> <p>The purpose of the District's time clock and payroll systems and practices are as follows:</p> <ul style="list-style-type: none">• The district employee time clock system (employee time and attendance system) is the official "time & effort" reporting system of the district. <i>The time clock system and the accompanying policy and procedures, help ensure required information is gathered in a consistent and timely manner for monthly payroll payments to employees.</i> <ol style="list-style-type: none">1. Charges for Actual Work Performed. Charges to specific programs, including state and Federal awards, for salaries, wages, and benefits must be based on time clock and accounting records that accurately reflect the work performed by an employee (time & effort).<ul style="list-style-type: none">• "Allocable cost" means a cost for salaries and benefits that are chargeable or assignable to a state award or cost objective in accordance with relative benefits.• "Reasonable cost" means a cost that, in nature and amount, does not exceed an amount that a prudent person would incur under the circumstances prevailing at the time the decision was made to incur the cost.• "Allowable cost" means that the cost is allowed by law, rule, grant agreement, or any other applicable regulations affecting the source of funds being used to pay for the cost.2. Staff Assignment. Supervisors make program and duty assignments when hiring, when there are significant changes in the related work activity, and annually review assignments at the beginning of each academic year.3. Additional Duty Compensation Agreements. All requests for additional duty payroll payments shall be approved by an employee's supervisor before payroll payment is processed.4. Employee Work Schedules & Work Site. The supervisor is responsible for providing the employee with a work schedule

and work site. Under no circumstances may any employee submit time for payment that occurs outside of the supervisor-designated work schedule or work site. Travel time between the employee's residence and supervisor-designated work site is not considered paid work time and should not be submitted in the time clock system for payment.

5. **Daily Entry of Information in Time Clock System is Required.** Hourly are required to enter their time clock information **on a daily basis** as work is performed each day.
6. **Employee Certifications & Approvals.** Employee shall review and verify their time and related information in the time clock system no later than close of business **on the 3rd work day after each pay period.**
7. **Failure to Submit Information in a Timely Manner.** If an employee or supervisor have not submitted the required information in a timely manner **by the 10th of the month,** payroll payment shall be deferred to the next payroll issuance once the required information is submitted. This is to ensure payroll payments to those employees who did submit their information on time are not delayed. *The payroll secretary shall lock the time clock system on the 10th of each month.*
8. **Secretary Monitoring & Assistance.** Each school principal shall appoint a secretary to monitor information submitted in the time clock system by each school employee. The secretary is responsible for assisting employees with correcting errors in the system. The school secretary shall notify the principal of all errors they find and the corrective action taken.
9. **Double Payment for the Same "Time & Effort" is Prohibited.** An employee may not be paid twice for the same "time and effort". Supervisors shall ensure that procedures are put in place to avoid paying an employee for the same "time & effort" twice.
10. **Payroll Payments to Employees.** All payroll payments to employees will be made by electronic transmission to a bank account of the employee's choice **on the 20th of each month.** *School-year* licensed employees and full-time classified employees will be paid on a once per month cycle beginning in September and ending in August. *Year-round* full-time employees will be paid on a once per month cycle beginning in July and ending in June.
11. **Time & Effort Forms.** For employees who worked in a single program, the electronic time clock records supply the necessary time and effort verification. For employees who split their time between programs, supervisors verify and approve forms provided at the end of each academic year documenting 100 percent of compensated activities for each employee who split their time in a Federal program or State program requiring

verification.

12. **Employee Fraud.** Under no circumstances shall any employee intentionally submit inaccurate and false information in the time clock system. Employment action may be taken by the district for intentionally submitting inaccurate and false information, up to and including employment termination.

13. **System User ID & Password Security.** Each employee is responsible for keeping secure their login ID and password information. Under no circumstances may any employee allow another employee or person to login into the system using their own login ID and password and enter information in the system for them. Employment action may be taken by the district if an employee shares their system login ID and password with another employee or person, up to and including employment termination.

Roles, Responsibilities, & Separation of Duties

Separation of duties, also known as segregation of duties, is an internal control principle that divides key functions and responsibilities among different individuals or roles to prevent errors, fraud, and unauthorized access. This helps to minimize the risk of any one person having excessive control over a process, enhancing operational integrity and accountability.

Supervisor Responsibilities:

- Ensure the staffing sheet(s) include all required information **before** an employee begins work.
- Provide each employee with a **written work schedule** and a clearly articulated **work site** description.
- The Supervisor, with the assistance of the school secretary, shall provide each employee under their supervision and direction with **annual time clock policy, procedures, and time clock system training.**
- Ensure employees approve their time and information in the time clock system **by close of business on the 3rd** of each month.
- Approve all employee time clock information and submissions **no later than the 10th** of each month.
- Ensure the assigned school secretary is conducting weekly monitoring of employee time clock entries and ensuring errors are corrected in the time clock

system in a timely manner.

Employee Responsibilities:

- Attend and complete **annual time clock policy, procedures, and time clock system training.**
- Ensure all information in the time clock system is accurate, complete, and submitted on time.
- Ensure all information is entered accurately **on a daily basis.** Under no circumstances should any employee wait until the end of the payroll period and retroactively enter their information in the time clock system for previous days that were worked.
- Ensure all time clock entries are consistent with the accompanying time clock policy and procedures.
- Ensure all time and information submitted in the time clock system is approved **by close of business on the 3rd** of each month.
- Accept assistance from the supervisor and school secretary when errors need to be corrected in the time clock system.

School Secretary Responsibilities:

- Assist the supervisor in providing each employee with **annual time clock policy, procedures, and time clock system training.**
- Conduct weekly time clock system reviews for all employees within the school and detect errors that require corrective action.
- Identify errors that need to be corrected and report the errors to the supervisor.
- Provide 1:1 training to school employees when needed.
- Assist employees and provide them with help to correct errors in the time clock system.

District Payroll Secretary:

- The payroll secretary is responsible for processing payroll payment(s) to each employee.
- The payroll secretary shall conduct weekly time clock reviews throughout the district in order to detect errors that require corrective action.
- The payroll secretary shall ensure that all required information is submitted by each employee and their supervisor *before* issuing a payroll payment.
- The payroll secretary *shall not* issue a payroll payment if the required information has not been submitted in the time clock system.
- The payroll secretary may assist employees and may provide them with help to correct errors in the time clock system.

However, the employee should be the one to enter the information in the system.

- Assist supervisors for providing annual training to employees.

Office Secretary Weekly Monitoring, Reviews, & Employee Assistance

The school secretary that is assigned by the school principal to conduct this review should report their weekly review using this policy and procedures.

The secretary assigned by the principal will be given "view only" access to monitor employee progress in the time clock system.

The weekly review should be conducted on **Thursday, Friday, or the last day of the work week.**

Any discrepancies found during the review should be immediately reported to the employee involved and the supervisor in writing through email. The school secretary should also follow up with both the employee and supervisor to ensure the discrepancies are corrected.

The District will not process any payroll payment to an employee without accurate and complete time clock information submitted by the employee and approved by the supervisor in the time clock system.

"Time & Effort" state and federal requirements are part of this review. Non-compliance may result in an audit finding and/or non-funding of state/federal program expenditures.

The District payroll secretary should also conduct a weekly review to detect errors that require corrective action.

Notes/Resources:

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