

**Review of Time and
Attendance Process**
as requested by
**Tallahassee Police
Department**

Performed by
City Auditor's Office

July 2001

Report # 0135

Questions by TPD

- **Are people being paid correctly?**
- **Do we have a clean payroll process?**
- **Is time recorded systematically?**
- **Do we record time efficiently?**
- **What minimum documentation should we retain?**

Recommendations

- **Written procedures for the time and attendance process**
- **Minimum documentation**
- **Backup timekeepers**
- **Periodic self-audit**
- **Centralized administrative oversight of timekeepers**

Recommendations (Continued)

- **Develop written procedures for the time and attendance process to include:**
 - ◆ recording, approving, inputting and verifying time worked and leave taken
 - ◆ reconciliation of records of time worked and leave taken with PeopleSoft
 - ◆ minimum documentation to be retained

Recommendations (Continued)

Recording, Approving, Inputting and Verifying Time

■ Option 1:

- Individual timesheet, supplemental pay and leave forms completed by employee, approved by supervisor, and submitted to timekeeper in a timely manner for input; or

Recommendations (Continued)

Recording, Approving, Inputting and Verifying Time (Continued)

■ **Option 2:**

- **Supervisor responsible for accurately recording and reporting employees' time worked, employee submits authorized supplemental pay and leave forms. All support is submitted to timekeeper in a timely manner for input.**

Recommendations (Continued)

Reconciliation of Records

- **Time worked and supplemental pay amounts are reconciled to PeopleSoft**
- **Leave records are reconciled to PeopleSoft**

Recommendations (Continued)

Minimum Documentation

■ **Option One - timesheet:**

- ◆ Once a weekly timesheet, noting all supplemental pay and leave is signed by the employee and approved by the supervisor, no other supporting documentation is needed for payroll purposes; and
- ◆ Reconciliation worksheets for supplemental pay and leave (PeopleSoft reports, etc.).

Recommendations (Continued)

Minimum Documentation (Continued)

■ **Option Two – Time schedule:**

- ◆ Time schedules (daily, weekly, monthly) with authorized supplemental pay (on-call, overtime, etc.) and leave forms (personal, sick, etc.); and
- ◆ Reconciliation worksheets for supplemental pay and leave (PeopleSoft reports, etc.).

Recommendations (Continued)

- **Once procedures have been developed and written they should be standardized, or made as consistent as possible among the five timekeepers.**
- **Then, assign and train backup timekeepers as soon as possible.**

Recommendations (Continued)

■ **We also recommend:**

- ◆ a periodic self audit of a sample of pay checks to compare supporting documentation to the amount paid

Recommendations (Continued)

- **Administrative responsibility for the timekeeping process should be centralized under:**
 - ◆ Financial services,
 - ◆ Chief Proctor, or
 - ◆ Other appropriate location