

Procedure Title:	Time and Attendance Records				
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Deputy Director of Finance

07/22/2008

Approved By: (Authorized Signer Name)

Date Approved

Procedure

This procedure establishes uniform payroll accountability standards, strengthens internal control over time and attendance records and provides for equitable and consistent interpretation and application in conformance to state laws, rules, regulations, policies, and collective bargaining agreements.

Applicability

All DHS employees shall adhere to this procedure. Failure to comply with any provision in the policy or this procedure may result in disciplinary action up to and including dismissal.

Step	Responsible Party	Action
1. Time and attendance	Employee	<p>Employees shall prepare and present accurate and timely documentation of their time and attendance in the Oregon State Payroll Application (OSPA) time and attendance system.</p> <p>OSPA Time and Attendance Report #ETV7</p> <p>DHS Request for Overtime #DHS 0045</p> <p>DHS Request for Leave – Absence Report #DHS 0046</p> <p>By signing a time and attendance report either electronically or on a paper timesheet, the employee is attesting to the accuracy and truthfulness of the time reported.</p>
2. Review and approval	Manager, supervisor, or designee	<p>The manager, supervisor, or designee is responsible for the review and approval of the employee's time records. Managers should ensure time and attendance is entered 2 – 3 days prior to payroll cutoff in order to allow a sufficient amount of time for their timely review of the employee's electronic records. The timely review is in accordance with the DHS payroll calendar.</p> <p>The accuracy of the payroll and related payments, data integrity of leave balances and associated accounting transactions and records are dependent upon the accuracy</p>

		<p>of the time and attendance records.</p> <p>The manager should consider each time element reported as well as those time elements not reported.</p>
		<ul style="list-style-type: none"> • Regular hours • Vacation hours • Sick leave hours • Holiday hours • Special paid leave and personal business • Exceptional performance leave or recognition leave pay • Leave without pay • Overtime and or compensatory time accrued • Shift differential hours per the Human Resources pay practice policy and appropriate collective bargaining agreement • Other situations, e.g., military leave, jury duty, workers' compensation claims, family medical leave, time off for union business, etc. • Changes and adjustments <p>If errors are detected on the electronic time record, the manager must take immediate action to ensure the employee's time is corrected not later than the payroll calendar deadline. If the paper timesheet is in error, the manager must ensure the employee's time is corrected prior to the next monthly payroll run.</p> <p>The manager is responsible for entering the correct time on the employee's time record in the event the employee is unavailable, unable or unwilling to correct the time record. Time correction includes, but is not limited to, usage and non-usage of leave accruals, time worked, Federal Family Medical Leave Act (FMLA), Oregon Family Leave Act (OFLA), and Leave Without Pay (LWOP).</p> <p>Managers must immediately contact the payroll manager or representative if they are unable to correct the employee's time record.</p> <p>http://www.dhs.state.or.us/policy/admin/exec/010_007.pdf</p>
3 Electronically locking time	Manager	<p>Payroll assigns the locking time code for managers to use when electronically locking employees' time and attendance. The managers' personal identification number (PIN) serves as their electronic signature.</p> <p>Managers may delegate authority for electronically locking timesheets. Managers who delegate this authority must provide the payroll representative with the designated</p>

		<p>employee's name. Managers delegating the authority are accountable and responsible for the designated employee's compliance to all applicable state statutes, policies, procedures, and collective bargaining agreements. http://www.dhs.state.or.us/policy/admin/fs/040_010.pdf</p>
		<p>Time records that have not been reviewed and electronically locked or signature approved may introduce erroneous data in the state payroll and accounting systems and cause unauthorized expenditures of public funds.</p> <p>The manager's failure to verify the accuracy of the time and attendance record and or electronically lock time is considered an inappropriate action. DHS will apply the same standards and penalties for failure to review and authorize time records as those included in the Oregon Accounting Manual, Internal Control-Expenditures http://www.oregon.gov/DAS/CFO/SARS/policies/oam/10.40_00.pdf</p>
4. Payroll Reports	Manager, Supervisor	<p>Managers receive the detailed payroll reports on leave accrued, leave used and ending balances at mid-month. Within five (5) business days of receipt, managers shall review the leave reports paying particular attention to employees who have used a cost override code and employees with low balances of sick or vacation leave.</p> <p>Erroneous cost override codes cause payroll expenditures to be charged to an incorrect grant, project, or program area. At a minimum, managers must review the B065C, Timesheet and Audit Control Report and XREF96, SFMS Cost Distribution report to ensure the cost override codes are correct.</p> <p>Employees who have already used leave during the month may have depleted their leave balances. Employees who use leave or terminate during the last week of the month may not have enough leave to fully support those days away from work, creating a payroll overpayment.</p> <p>The manager shall immediately provide timesheet detail to the payroll unit to determine what actions should be taken to prevent or correct a payroll overpayment.</p>
5. Overpayment	Payroll Unit, Employee's Manager, Institution's Timekeeper(s)	<p>When an employee is regularly reporting leave-without pay due to insufficient balances of sick or vacation leave available to support days away from work that results in overpayment, immediate action shall be taken to prevent the recurrence of the overpaid status and to protect against losses or costly collection procedures incurred by the agency. Actions taken by the Payroll unit may include, but are not limited to:</p> <ul style="list-style-type: none"> • Temporarily canceling the employee's direct deposit, • Cancellation and re-issuance of the employee's pay

		<p>to reflect the lesser amount for missed workdays.</p> <p>To avoid an overpayment on the direct deposit, AccelaPay Visa Card or paycheck, the employee or manager must contact the payroll unit not later than 10:00 a.m. two days prior to payday. The manager will make a good faith effort to ensure the employee is made aware of the action taken by the Payroll unit.</p> <p>Employees' regularly reporting leave-without pay, resulting in on-going overpayments, due to insufficient sick or vacation leave balances may be subject to disciplinary action.</p>
6. Record Retention	Payroll Unit, Manager, Designated Employee	<p>Payroll records will be retained in accordance to Oregon State Archives rules.</p> <p>http://arcweb.sos.state.or.us/rules/OARS100/OAR_166/166_300.html</p>

Policy that applies:

[DHS-040-007: Payroll Management](#)

[DHS-040-010: Delegation of Expenditure Decision Authority](#)

Procedures that apply

[DHS-040-007-02: Payroll Distribution](#)

[DHS-040-007-03: Labor Cost Code](#)

[DHS-040-007-04: Work Charge Codes and Labor Cost Override Codes](#)

[DHS-040-007-05: Payroll Error Correction](#)

[DHS-040-010-01: Exercising Expenditure Decision Authority](#)

Form(s) that apply:

DHS 0045: Request for Overtime - [WORD](#)

DHS 0046: Request for Leave - [PDF](#) or [WORD](#)

DHS 0109: Personnel Action - [WORD](#)

DHS 0286: Delegated Expenditure Authority - [PDF](#) or [WORD](#)

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Report(s) that apply

"C" Report, DHS Position List by Employee Class ETV7, OSPS Time and Attendance Report

Procedure History:

- **Version 2.0:**
05/01/2008 Revised
- **Version 1.0:**
04/14/2002 Initial Release

Keywords:

(List keywords here that might be used by someone to search for this policy on the internet)

