MEMORANDUM

TO: Leadership Team
FROM: Jessica Mosca
       Payroll Manager
DATE: September 25, 2017
SUBJECT: Timekeeping Procedures

As a reminder, we are providing you with a summary outline of the steps required for timekeeping entry, independent review of time entry, and management approval.

Please distribute this information to your timekeepers. If you have any questions, please contact the payroll specialist for your site or contact me at extension 625, or via email at mosca.jessica@brevardschools.org.

Approved By:

Jo Ann Clark, Director
Accounting Services

Approved By:

Pennie L. Zuercher, Chief Financial Officer
Financial Services

Attachments

JM / klb
Timekeeping and Management Review Process
The School Board of Brevard County, Florida

General Guidelines:

Employees are paid semi-monthly on the workday closest to the 15th and the last workday of each month.

Documentation and approval of payroll data including, but not limited to, timesheets, time entry data, leave requests, compensatory time, administrative time, etc., is needed to ensure a successful payroll process. District employees, site timekeeper, independent reviewer, principal/director/supervisor, payroll and human resources staff all play an integral role in processing timely and accurate payroll payments for/to employees.

Timekeeping procedures are established to provide guidance for completing, reviewing and approving time entry for all employee types, including teachers, hourly and exempt employees. Payroll processing calendars are published at the beginning of each fiscal year to assist timekeepers and approvers with the payroll timelines for each pay period. Additional copies of payroll calendars may be obtained from the District website under Accounting Services: Payroll Services.

Below is an outline of the responsibilities for each worksite to ensure that all time entry data along with required approvals are obtained and documented:

1. Responsibilities of All Employee Types (Teacher, Hourly and Exempt):
   a. All hourly and exempt employees (excludes Teachers) are required to complete a timesheet for each pay period, (which includes all hours earned and all leave used within the pay period) and submit for approval to his/her designated supervisor or designated approver.
   b. All timesheets must be signed by the employee and approver (supervisor or other designated approver) and provided to timekeeper each pay period for payroll processing. Site timekeeper will provide employees with the timeline for timesheet submission, based on the payroll processing calendar.
   c. Teachers are not required to complete timesheets for each pay period; however, they are required to provide documentation for all compensatory time earned outside of the regular workday and for all leave taken.
   d. All employees must receive written pre-approval, in advance, to work/earn additional time, such as overtime, compensatory, administrative, line of duty or any other earned time outside of the regular workday.
   e. All employees must receive pre-approval, in advance, for leave used, such as vacation, compensatory, administrative, line of duty, etc. All leave and additional time must first be earned by the employee before leave can be used.
   f. All employees must provide sufficient documentation to approver for additional time worked outside of the regular workday (such as overtime/compensatory, administrative, line of duty), and submit to timekeeper for processing within the respective pay period.

2. Responsibilities of Site Timekeepers:
   a. Ensure timesheets for all hourly and exempt employees have been completed accurately and timely with appropriate signatures for both the employee and approver. All pertinent payroll documentation should be attached to the timesheet, such as additional time earned and leave taken during the regular workday and provided to Timekeepers well in advance of timekeeping entries.
   b. Process all timesheets and leave requests within the applicable pay period where time is earned or used. All timekeeping processes must be performed at the site prior to the pay period cutoff in order for employees to be paid accurately and timely.
   c. Review the required payroll input and other reports to ensure accuracy of time data.

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d. **Follow-up** with Principal or Designee to ensure approval of all timesheets and other payroll documentation is received within the pay period being processed.

e. **Ensure** new hires and terminated employees are recorded in the HR system during the pertinent pay period that the hiring or termination actually occurred.

f. **Maintain** original payroll records including leave request forms, for each pay period based on record retention requirements.

g. **Ensure** all timekeeping records are organized by pay period and available for audit review.

3. **Responsibilities of Approver (Principal, Director, Cabinet)**

   a. **Designate** independent verifier(s) of time entry. Prior to payroll processing, but after the timekeeper completes time entry input; designate one or more persons who is independent of timekeeper and payroll input, to compare timesheets to the input records to perform independent verification of time entry. Timekeeper should print input screens from the payroll system and provide to verifier to compare to actual timesheet records.

   b. **Review and approve** HR transactions for new and terminating employees, approve hire or termination dates and ensure that new hires/terminations are recorded within the appropriate pay period to prevent employee pay errors and/or overpayments. If new hires or terminations have not been processed within the expected pay period, notify HR and Payroll immediately to determine reasons why.

   c. **Pre-approve** earning of overtime, compensatory and administrative time, use of vacation or other leave (such as compensatory, administrative, or line of duty) prior to the hours being worked or prior to leave being taken.

   d. **Approve** all timesheets completed during pay period.

   e. **Maintain** record retention requirements for all payroll documentation.

   f. **Review and approve** check detail listing report (post-payroll processing) review employees’ net pay and leave balances to determine if there are any large or unusual anomalies in employee’s pay or leave hours. If large anomalies (different from the norm) seem inappropriate, contact Payroll Services to question:

   - **Check Detail Listing** - This report is a listing of employees with their pay period and year-to-date earnings and deductions. It should be reviewed to ensure accurate payments have been made to each employee. The purpose of this report is multifunctional and will assist in the following areas:
     - Ensure that employees who are entitled, actually receive a paycheck.
     - Ensure that employees who are not entitled, due to unpaid leave of absence, retirement or termination do not receive a paycheck.

   g. **Monitor** compliance with Fair Labor Standards Act (FLSA) and maintain control over overtime hours worked by hourly employees. The FLSA prescribes standards for overtime pay and requires employees, who are not exempt, to be paid at an overtime rate for all hours worked in excess of forty (40) in a work week. The 1010 Union Contract states that non-exempt employees should be paid overtime when work is performed on a designated paid Holiday, Sunday, or in excess of ten (10) hours in a twenty-four (24) hour period.

   h. **Ensure** employees are monitoring and tracking compensatory and/or administrative time earned and taken. Compensatory and administrative time MUST be earned prior to use and MUST be pre-approved. Administrative time earned per school year is limited to 56 hours per year for high school administrators and 40 hours per year for all other exempt personnel. Compensatory time earned per school year is not limited but only 16 hours can be rolled to the next school year.

Revised 9/18/2017
Tracking can be as simple as the example below:

<table>
<thead>
<tr>
<th>Employee</th>
<th>Sue Smith</th>
<th>100XXXXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Admin Time Earned/Used</td>
<td>Balance</td>
</tr>
<tr>
<td>9/5/20XX</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>10/5/20XX</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>11/5/20XX</td>
<td>(4)</td>
<td>6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee</th>
<th>Sam Jones</th>
<th>100XXXXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Comp Time Earned/Used</td>
<td>Balance</td>
</tr>
<tr>
<td>9/5/20XX</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>10/5/20XX</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>11/5/20XX</td>
<td>(4)</td>
<td>6</td>
</tr>
</tbody>
</table>

**Retroactive Timekeeping Changes**

Site timekeepers should contact Payroll Services for corrections or other changes required for pay periods that have already been processed. Special adjustments and/or corrections (for prior pay periods) are required after the pay period has been closed.