Timekeeping Case Study #1

Finding:

1. Grantee 1: This local government grantee claimed $8,940 of site supervisor salaries in January for work performed in the prior month of December. It provided site supervisor timesheets and certifications by the program director supporting only $6,000 of the $8,940 claimed. The grantee could not locate documentation to support the remaining $2,940 of site supervisor labor costs. In addition, site supervisors did not sign their timesheets.
2. Grantee 2: A non-profit grantee provided employees' timesheets that did not segregate employees' time by project.

What corrective actions should the grantees take?

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Timekeeping Case Study #2

Findings:

1. Grantee 1: A non-profit organization claimed staff personnel costs to the grant based on budgeted percentages of staff salaries. The grantee did not have job descriptions or employee contracts to justify the personnel costs claimed to the grant. Grantee 1 management believed that an allocation plan was acceptable and precluded them from completing timesheets. However, your discussion with the Commission staff found no such plan existed and that it is currently developing a plan for subgrantees.
2. Grantee 2: An educational institution claimed 100 percent of the Program Director's wages to the grant. This corresponds with the award budget and also with their job description. However, you determined there was no record of time nor was there any certification prepared by a supervisor for the effort. You asked Grantee 2 program and Human Resource Department officials, as well as the Payroll Accountant, about timekeeping policies or certifications that would meet the standards described under the Cost Principles. You found that Grantee 2 does not have any timekeeping policy. Grantee 2 is not tracking staff effort in administering the program and therefore may not be reporting their time and effort accurately.

What corrective actions should the grantees take?

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Timekeeping Case Study #3

Findings:

1. Employee 1: You randomly tested one pay period and found no supervisory review of the state commission Executive Director's timesheet for the pay period ending January 31. The salary of $2,946 was charged to the grants.
2. Employee 2: Salary costs for one non-profit Subgrantee employee were undercharged by $470 to the grant. The actual hours worked supports an allocation of salary costs of 54 percent, but the allocation used was only 27 percent. The Subgrantee indicated that the accounting and payroll department had a software installation that made an error in its calculation. It subsequently worked with the software company to correct the problem and initiated a system to re-verify calculations during payroll processing.

What corrective actions should the grantees take?

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Timekeeping Case Study #4

Findings:

1. Employee 1: The Finance Officer records 100% of her time to the AmeriCorps grant. However, she is also performing a role as a fiscal officer for a separate project that has been privately funded from the Environmental Resource Foundation – this activity is being funded by the AmeriCorps grant. The fiscal officer said her level of effort with the other project is minimal, so she didn't track time spent on that project.
2. Employee 2: The Executive Director of the parent non-profit organization became a Program Director with the Subgrantee in May. In July, she left for a personal leave of absence and, as of the completion of audit fieldwork, had not returned. As a result, she has not completed a timesheet in over 6 weeks, but continues to receive full pay.
3. Employee 3: The Program Director at the non-profit did not sign his timesheet nor did he complete the employee sign in-out sheet.
4. Employee 4: Documents pertaining to the Finance Officer did not agree with each other. The amount of hours was different on the pay stub, the timesheet, and the sign-in sheet. The amount from which she authorized payment for herself was the higher of the three source documents and was the result of differences in overtime hours.
5. Employee 5: Another Finance Officer's hours did not agree because her timesheet contained 40 hours, but the sign-in sheet indicated zero hours. Your analysis of her timesheet indicated that she had not signed the timesheet, nor had it been approved. In addition, her pay stub revealed that she had been paid for more than the normal 40 hour work week.

What corrective actions should the grantee take?

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