Timekeeping Case Study #1

Finding:

1. This local government grantee claimed $8,940 of site supervisor salaries in January 2009 for work performed in December 2008. 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.

Corrective Actions Needed:

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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. We found that there were no job descriptions or employee contracts to alternatively justify the personnel costs claimed to the grant. Grantee 1 officials believed that an allocation plan was acceptable and precluded them from completing timesheets. However, our discussion with the Commission staff found that there is no such plan 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, we determined there was no record of time nor was there any certification prepared by a supervisor for the effort. We 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. We found that it appears that Grantee 2 does not have any policy on timekeeping. Grantee 2 is not tracking staff effort in administering the program and therefore may not be reporting their time and effort accurately.

Corrective Actions Needed:

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Timekeeping Case Study #3

Findings:

1. For 2 non-profit grantees, we identified that employees' timesheets did not segregate employees' time by project.

Corrective Actions Needed:

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Timekeeping Case Study #4

Findings:

1. We randomly tested one pay period and found that there was no supervisory review of the state commission Executive Director's timesheet for the pay period ending January 31, 2010. The salary of $2,946 was charged to the grants. This is being noted as a compliance issue.
2. Salary costs for one non-profit Subgrantee employee was 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.

Corrective Actions Needed:

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Timekeeping Case Study #5

Findings:

1. The Finance Officer at the Commission records all her time to the AmeriCorps Formula 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. As a result, this activity is being funded by the AmeriCorps Formula grant. The fiscal officer, however, indicated that her level of effort with the other project is minimal.
2. The Executive Director of the parent non-profit organization became a Program Director with the Subgrantee in May 2010. In July 2010, 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. The Program Director at the non-profit did not sign his timesheet nor did he complete the employee sign in-out sheet.
4. Documents pertaining to the Commission's 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. The other Commission's Finance Officer's hours did not agree because her timesheet contained 40 hours, but the sign-in sheet indicated zero hours. Our 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.

Corrective Actions Needed:

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Timekeeping Case Study #6

Findings:

1. The Commission PDAT/Disability Coordinator charges her time effort to both the PDAT and Disability grants evenly. Her timesheets reflect this allocation correctly. However, during fieldwork, we observed her performing activities outside the scope of those two grants; specifically administrative type functions that would be more aligned with the AmeriCorps program. These types of activities should be recorded to the Administrative grant.
2. The Commission PDAT/Disability Coordinator was also performing accounting type activities for a Subgrantee. She stated that she served in an accounting role for the subgrantee, but that she no longer performed those duties.
3. The Commission PDAT/Disability Coordinator traveled to a conference in Missouri and coupled the trip with a family visit to Chicago, Illinois. During her time in Illinois, she did not charge vacation time to her timesheet.
4. Our examination of timesheets for the period ending April 24, 2010, revealed that the Commission PDAT/Disability Coordinator had not received the Chairperson's authorizing signature on her timesheet.

Corrective Actions Needed:

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