

SANTA FE COUNTY

RESOLUTION NO. 2008-106

A RESOLUTION ESTABLISHING AND IMPLEMENTING TIME AUDITING PROCEDURES

WHEREAS, The Santa Fe County Finance Division is requesting approval to implement a policy and procedure for reviewing and auditing hours reported on employee timesheets.

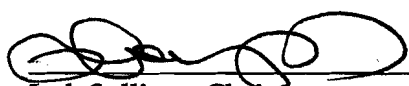
WHEREAS, This policy will serve as a uniform procedure applicable to all County staff responsible for reviewing timesheets and any employee or Elected Official responsible for approving timesheets.

WHEREAS, The requested policy will be included in an overall Accounting Manual, and any attachments are subject to annual review and may need to be updated..


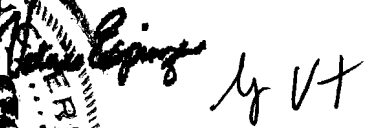
NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Santa Fe County that this Resolution to approve and implement the Time Auditing Procedures, is hereby adopted.

APPROVED, ADOPTED AND PASSED this 24th day of June 2008.


BOARD OF COUNTY COMMISSIONERS



Jack Sullivan, Chairman

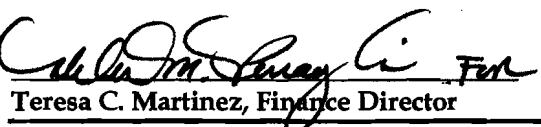



Valerie Espinoza, County Clerk

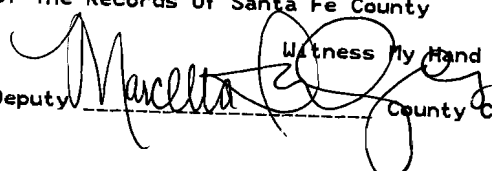
Approved As To Form


Stephen C. Ross, County Attorney



Finance Division Approval


Teresa C. Martinez, Finance Director

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss
BCC RESOLUTIONS
PAGES: 13
I Hereby Certify That This Instrument Was Filed for
Record On The 24TH Day Of June, A.D., 2008 at 16:13
And Was Duly Recorded as Instrument # 1530183
Of The Records Of Santa Fe County
Witness My Hand And Seal Of Office


Deputy Valerie Espinoza
County Clerk, Santa Fe, NM

ASD-FINANCE DIVISION
All Departments

PROCEDURE NO.: Resolution No. 2008- Countywide

TITLE: **TIME AUDITING PROCEDURES**

EFFECTIVE DATE: June 24, 2008 APPROVED BY: _____
Finance Director

I. PURPOSE

To provide procedures for reviewing and auditing hours reported on employee timesheets.

II. SCOPE

This procedure applies to any employee of Santa Fe County responsible for reviewing timesheets and any employee responsible for approving employee timesheets.

III. DEFINITIONS

For purposes of this policy the following definitions apply:

Administrative Leave – leave granted by the administration of the County for Good Friday (.5 days) and during Fiestas de Santa Fe (.5 days) in addition to any leave granted for inclement weather. Also includes other special leave granted by the administration of the County and requires prior authorization from the County Manager.

Administrative Leave Reimbursement – leave granted to an employee who is regularly scheduled “off” during an Administrative Leave time and is granted a different period of time off in lieu of the Administrative Leave.

Annual Leave – leave accrued by an employee to be used for time off at the discretion of the employee with prior approval by the employee’s supervisor.

Comp Time – (compensatory time) leave earned by a full-time employee by working more hours than she/he is normally scheduled to work and is “paid” in lieu of overtime pay.

FLSA(Fair Labor Standards Act) – primary federal law which governs minimum wage, overtime and child labor.

FLSA Non-Exempt Employee – an employee who is not excluded (non-exempt) from receiving overtime compensation per the guidelines established by the Fair Labor Standards Act (FLSA).

FLSA Exempt Employee – an employee who is excluded (exempt) from the rules of overtime per the guidelines established by the Fair Labor Standards Act.

Holiday – one of 11 County holidays observed during a calendar year for which employees are not required to work but are compensated for a regular shift. Holiday hours are computed as physical hours worked.

Holiday Premium Pay – a pay level of two and a half times the employee’s regular rate of pay which is paid to an employee who is required to work on a scheduled County holiday.

Holiday Reimbursement – leave granted an employee who is regularly scheduled “off” on a County holiday and is granted a different day off in lieu of the holiday.

Jury Duty – leave paid an employee for time spent serving as a petit or grand juror or time spent answering a subpoena as a witness.

Leave – time not worked by an employee when she/he is normally scheduled to work.

Military Leave – leave granted for authorized reserve or National Guard activities.

On Call – time that an employee must be available to work, if needed, and is compensated as straight time.

Overtime – time that a full-time employee works beyond her/his normally scheduled work week.

Payroll Cover Sheet – a worksheet used to total hours by various codes within each department/division to be used to verify the hours input during the hours entry process.

Personal Leave Pay – paid leave granted to an employ at a rate of one per calendar year after the employee has completed her/his probationary period.

Regular Hours – the hours an employee works in her/his regularly scheduled work week reported as “Actual” on the employee timesheet.

Retroactive Pay – the difference between what was actually paid to an employee and what would have been paid if a pay increase had been processed in a previous pay period. This is used when a personnel action increasing an employee’s pay is delayed and not processed in the pay period that the pay increase was promised to the employee.

Shift Differential – additional compensation added to an employee’s regular hourly wage for time worked during what is considered a less desirable, and thus more difficult to cover, shift. The differential is an additional percentage of the employee’s hourly rate (e.g. the graveyard shift differential is 10%).

Sick Leave – leave accrued by an employee which the employee may use when she/he is unable to work due to medical considerations or when an immediate family member is ill and requires the personal attention of the employee.

Straight Time – refers to the rate at which comp-time is earned or overtime is paid equal to one hour earned for each hour worked beyond the regular schedule for comp-time, or in the case of overtime, paid at the employee’s regular hourly rate.

Temporary Employee – An employee appointed to a position which is temporary or seasonal in nature. Temporary employment does not exceed 6 months. Temporary employees do not accrue leave and do not receive holiday pay.

Time and a half – refers to the rate at which comp-time is earned or overtime is paid equal to one and one-half hours earned for each hour worked beyond the regular schedule for comp-time or, in the case of overtime, paid at one and one half times the employee’s regular hourly rate.

IV. GENERAL

Each non-elected employee of Santa Fe County is required to report the hours she/he works during a pay period to serve as supporting documentation for the compensation paid to the employee by the County. Each timesheet must be approved by a supervisor and authorized by the director of the employee’s division, department or office. In some cases an additional person is designated to review and audit timesheets on behalf of the director of the division/department or office. The review process is to ensure that the hours reported as worked and any leave taken, are reported correctly to support payment of compensation to the employee by the County.

V. PROCEDURE

A. Prepare for Time Auditing

1. Separate timesheets by cost center.
2. Alphabetize timesheets within each cost center.
3. Verify that all timesheets are present by checking timesheets against the accrual register provided by the payroll office.
 - a. If a name appears on the accrual register but no timesheet is present take the following action:
 1. If the employee worked or was on leave, a timesheet must be obtained to document the hours worked or leave taken.
 2. If the employee has separated her/his employment with the County, complete a personnel action form (PA) per the process established by the Human Resources Division and notify payroll of the separation so that the employee’s annual leave and comp-time (if any) can be paid out.

B. Time Auditing – All Employees Except as Noted in Section V,C through G.

- 1 On each timesheet, verify that the hours reported on the “Actual” line equal a regular pay period for that position. See attachment A. NOTE: not all employees have 40 hour/week work periods (80 hours per pay period). Contact Human Resources with questions regarding which employees have different work periods. (e.g. corrections guards have 84 hour pay periods).
- 2 If not, verify that the total of all leave taken plus hours worked equals a regular pay period in total. See attachment B.
- 3 Verify on the accrual register that the employee has enough leave in the proper category to cover any leave reported on the timesheet (e.g. if 8 hours of sick leave were reported than there must be at least 8 hours in sick leave accrued for that employee). Note: the accrual for the current pay period should also be included when determining if the employee has enough leave accrued.
- 4 Verify that hours are reported in .25, .50, .75, and 1.0 hour increments according to the “Quarter Hour Conversion Table” located in the bottom right corner of the employee’s timesheet.
- 5 For an FLSA non-exempt employee, verify that any comp-time or overtime worked is reported on the correct line of the timesheet (either on-call, straight time or time and a half). Refer to tool to determine whether an employee is FLSA non-exempt.
 - a. If any type of leave is taken in the same pay week (or pay period in the case of corrections security) as comp-time or overtime is earned, the comp- or overtime is earned at straight time up to the number of hours of leave taken. Any comp-time or overtime earned over the amount of leave taken is calculated at time and a half. See attachment C.
 - b. “On-Call” comp-time or overtime reported must comply with the rules established by the current version of the Human Resource Management Rules and Regulations.
 - c. If the employee is claiming comp-time on her/his timesheet, verify on the accrual register that the employee has not exceeded the 45-hour limit, or that by accruing the comp-time reported on the current timesheet the employee will not exceed the 45-hour limit.
6. For an FLSA exempt employee, only comp-time straight may be reported for hours beyond the employee’s regular schedule (not comp-time and a half or overtime straight or time and a half) unless authorized in accordance with the current version of the Human Resources Rules and Regulations.
7. Hours worked by an employee who works a shift which receives differential pay must appear on the correct line on the timesheet (i.e. graveyard, swing, split). Departments/divisions currently paying shift differentials for eligible employees are the Sheriff’s Department, the Regional Emergency Communications Center, the Youth Detention Facility and the Building Services Division. See attachment D.
8. Verify total hours on each line of the timesheet are correct.
9. Ensure that the “Total Hours” for both work weeks is correctly calculated and reflected on each line of the timesheet in the grand total column at the far right side of the timesheet. See attachment E.
10. Verify total hours for each column of the timesheet are correct.

11. Verify total of all lines and the total of all columns is correct and reflected in the farthest bottom right box on the timesheet. See attachment F.

C. Time Auditing – Fire Department (Non-Administrative)

1. The Fire Department works a 28-day schedule consisting of a total of 212 regular hours which is split into two parts for timekeeping purposes. Overtime is paid for hours worked in excess of 212 during the 28 day period. During Part 1, 112 hours are paid regardless of the number of hours worked (i.e. no overtime pay is calculated during Part 1.) During Part 2, 100 hours of regular time is paid and any overtime worked during the 28-day period is then paid. Example: a firefighter who worked 130 hours during Part 1 of her 28-day schedule, and worked 120 hours during Part 2 of her 28-day schedule would have the following pay:
 - a. In Part 1, 112 regular hours are paid.
 - b. In Part 2, 100 regular hours are paid and 38 hours of overtime are paid. (130 hours + 120 hours totaling 250 hours during the 28-day schedule, less 212 regular hours = 38 hours of overtime.)
2. Time auditing should be completed per the process outlined in section V, B.2. through 11. of this procedure.

D. Time Auditing – Regional Emergency Communication Center (Non-Administrative)

1. The RECC has various work schedules which include swing shift and graveyard shift differential pay. The RECC FLSA non-exempt employees are eligible for overtime after 40 hours per week regardless of which schedule they work. The schedules may be 5-8 hour shifts, 4-10 hour shifts or 84 hours per pay period broken down as follows:
 - a. One week of the pay period has a regular schedule of three 12-hour shifts (36 hours).
 - b. One week of the pay period has a regular schedule of four 12- hour shifts (48 hours).
 - c. During a regular pay period the staff will have 76 hours of regular pay and 8 hour hours of overtime because any amount over 40 hours in any one week is paid as overtime. (One regular week will always have 48 hours thus 8 hours will always be paid at overtime).
 - d. Any time worked on the 36 hour week in excess of 40 hours should first be recorded as “Actual” hours, instead of OT –straight up to 40 hours.
 - e. Any time worked after 40 hours should be reported according to the OT shift at time and one half.
2. For shift differential pay purposes, RECC breaks its 24-hour day into three 8-hour blocks and records time based upon the hours that are worked during a particular shift (“day” is from 7 am until 3 pm, “swing” is from 3 pm until 11 pm, and “graveyard” is from 11 pm until 7 am).
3. Time auditing should be completed per the process outlined in Section V, B.2 through 11 of this procedure.

E. Time Auditing – Adult Detention Facility (security positions-all ranks)

1. The Adult Detention Facility has an 84 hour work period per pay period. Security officers may receive overtime compensation only after 84 physical hours worked in a work period. Some security positions may be on a five-day post and others on 7-12 hour shifts broken down as follows:
 - a. One week of the pay period has a regular schedule of three 12-hour shifts (36 hours).
 - b. One week of the pay period has a regular schedule of four 12- hour shifts (48 hours).

2. Time auditing should be completed per the process outlined in Section V, B.2 through 11 of this procedure.

F. Time Auditing – Temporary Employees

1. Timesheets for Temporary Employees should be audited according to the processes outlined in Section V, B.1 through 11. Accrued comp-time can be used but temporary employees are not eligible for paid leave or holiday pay.

G. Time Auditing – At-Will Employees

1. At-Will FLSA exempt employees must complete a “work record” form that indicates the number of actual hours worked during the pay period and leave taken in total, not day by day. See attachment G.

H. Timesheet Errors

1. If an error on the timesheet is discovered during the time auditing process as outlined in Section V, B through F the timesheet should be returned to the employee for correction or for a new corrected timesheet to be produced.
2. Changes made to the timesheet should be made in pen and each change should be initialed by both the employee and supervisor.
3. No white out, correction fluid or correction tape should be used on the timesheet by either the employee or the supervisor or any individual who audits timesheets.
4. Significant corrections require a new corrected timesheet to be produced and submitted.

I. Once all timesheets are correct, obtain appropriate authorizing signatures.

J. Deliver signed original timesheets to the payroll office by 12:00 noon on the pay period ending Friday.

SANTA FE COUNTY REGULAR EMPLOYEE TIME SHEET

PAY PERIOD ENDING DATE:

EMPLOYEE NAME: _____

DEPARTMENT CODE: _____

SOCIAL SECURITY NUMBER: _____

DEPARTMENT: _____

HOURS WORKED:	S	S	M	T	W	T	F	TOTAL
ACTUAL			8.00	8.00	8.00	8.00	8.00	40.00
COMPTIME ON-CALL								
COMPTIME-STRAIGHT								
COMPTIME-TIME & HALF								
OVERTIME ON-CALL								
OVERTIME-STRAIGHT								
OVERTIME-TIME & HALF								

HOURS WORKED:	S	S	M	T	W	T	F	TOTAL
ACTUAL			8.00	8.00	8.00	8.00	8.00	40.00
COMPTIME ON-CALL								80.00
COMPTIME-STRAIGHT								
COMPTIME-TIME & HALF								
OVERTIME ON-CALL								
OVERTIME-STRAIGHT								
OVERTIME-TIME & HALF								

LEAVE USED:

ANNUAL								
SICK								
COMPTIME								
HOLIDAY								
HOLIDAY REIMBURSEMENT								
HOLIDAY PREMIUM								
PERSONAL HOLIDAY								
ADMINISTRATIVE								
JURY DUTY								
MILITARY								
EDUCATIONAL								
LEAVE WITHOUT PAY								
ABSENCE WITHOUT LEAVE								
TOTAL HOURS:								

LEAVE USED:

ANNUAL								
SICK								
COMPTIME								
HOLIDAY								
HOLIDAY REIMBURSEMENT								
HOLIDAY PREMIUM								
PERSONAL HOLIDAY								
ADMINISTRATIVE								
JURY DUTY								
MILITARY								
EDUCATIONAL								
LEAVE WITHOUT PAY								
ABSENCE WITHOUT LEAVE								
TOTAL HOURS:								

I hereby certify that the above reported information is correct.

Employee Signature/Date

Supervisor Signature/Date

Department Director /Elected Officials Signature/Date

COMMENTS:

Rev. 9/97, 12/00, 7/07

Quarter Hour Conversion Table

Quarter Hour Increments
 1-15 min = .25 hr
 16-30 min = .50 hr
 31-45 min = .75 hr
 46-60 min = 1.00 hr

SANTA FE COUNTY REGULAR EMPLOYEE TIME SHEET

PAY PERIOD ENDING DATE:

EMPLOYEE NAME: _____ DEPARTMENT CODE: _____

SOCIAL SECURITY NUMBER: _____ DEPARTMENT: _____

HOURS WORKED:	S	S	M	T	W	T	F	TOTAL
ACTUAL			8.00		8.00	8.00	8.00	32.00
COMPTIME ON-CALL								
COMPTIME-STRAIGHT								
COMPTIME-TIME & HALF								
OVERTIME ON-CALL								
OVERTIME-STRAIGHT								
OVERTIME-TIME & HALF								

HOURS WORKED:	S	S	M	T	W	T	F	TOTAL
ACTUAL			8.00	8.00	8.00			24.00
COMPTIME ON-CALL								56.00
COMPTIME-STRAIGHT								
COMPTIME-TIME & HALF								
OVERTIME ON-CALL								
OVERTIME-STRAIGHT								
OVERTIME-TIME & HALF								

Hours taken should be recorded in this section

LEAVE USED:	S	S	M	T	W	T	F	TOTAL
ANNUAL								
SICK				8.00				8.00
COMPTIME								
HOLIDAY								
HOLIDAY REIMBURSEMENT								
HOLIDAY PREMIUM								
PERSONAL HOLIDAY								
ADMINISTRATIVE								
JURY DUTY								
MILITARY								
EDUCATIONAL								
LEAVE WITHOUT PAY								
ABSENCE WITHOUT LEAVE								
TOTAL HOURS:			8.00	8.00	8.00	8.00	8.00	40.00

LEAVE USED:	S	S	M	T	W	T	F	TOTAL
ANNUAL								
SICK								8.00
COMPTIME							8.00	8.00
HOLIDAY								
HOLIDAY REIMBURSEMENT								
HOLIDAY PREMIUM								
PERSONAL HOLIDAY								
ADMINISTRATIVE								
JURY DUTY								
MILITARY								
EDUCATIONAL								
LEAVE WITHOUT PAY								
ABSENCE WITHOUT LEAVE								
TOTAL HOURS:			8.00	8.00	8.00	8.00	8.00	40.00

I hereby certify that the above reported information is correct.

Employee Signature/Date _____

Supervisor Signature/Date _____

Department Director /Elected Officials Signature/Date _____

COMMENTS: _____
Rev. 9/97, 12/00, 7/07

Quarter Hour Conversion Table
Quarter Hour Increments

1-15 min =	.25 hr
16-30 min =	.50 hr
31-45 min =	.75 hr
46-60 min =	1.00 hr

SANTA FE COUNTY REGULAR EMPLOYEE TIME SHEET

PAY PERIOD ENDING DATE:

EMPLOYEE NAME: _____

SOCIAL SECURITY NUMBER: _____

DEPARTMENT CODE: _____

DEPARTMENT: _____

HOURS WORKED:	S	S	M	T	W	T	F	TOTAL
ACTUAL			8.00	4.00	8.00	8.00	8.00	36.00
COMPTIME ON-CALL								
COMPTIME-STRAIGHT								
COMPTIME-TIME & HALF								
OVERTIME ON-CALL								
OVERTIME-STRAIGHT			1.00		2.00	1.00		4.00
OVERTIME-TIME & HALF								

HOURS WORKED:	S	S	M	T	W	T	F	TOTAL
ACTUAL			8.00	8.00	8.00	8.00	8.00	40.00
COMPTIME ON-CALL								
COMPTIME-STRAIGHT								
COMPTIME-TIME & HALF								
OVERTIME ON-CALL								
OVERTIME-STRAIGHT								4.00
OVERTIME-TIME & HALF			1.00	1.00				2.00

LEAVE USED:	S	S	M	T	W	T	F	TOTAL
ANNUAL								
SICK				4.00				4.00
COMPTIME								
HOLIDAY								
HOLIDAY REIMBURSEMENT								
HOLIDAY PREMIUM								
PERSONAL HOLIDAY								
ADMINISTRATIVE								
JURY DUTY								
MILITARY								
EDUCATIONAL								
LEAVE WITHOUT PAY								
ABSENCE WITHOUT LEAVE								
TOTAL HOURS:			9.00	8.00	10.00	9.00	8.00	44.00

LEAVE USED:	S	S	M	T	W	T	F	TOTAL
ANNUAL								
SICK								4.00
COMPTIME								
HOLIDAY								
HOLIDAY REIMBURSEMENT								
HOLIDAY PREMIUM								
PERSONAL HOLIDAY								
ADMINISTRATIVE								
JURY DUTY								
MILITARY								
EDUCATIONAL								
LEAVE WITHOUT PAY								
ABSENCE WITHOUT LEAVE								
TOTAL HOURS:			9.00	9.00	8.00	8.00	8.00	42.00

I hereby certify that the above reported information is correct.

Employee Signature/Date

Supervisor Signature/Date

Department Director /Elected Officials Signature/Date

COMMENTS: _____

Rev. 9/97, 12/00, 7/07

Quarter Hour Conversion Table

Quarter Hour Increments

1-15 min =	.25 hr
16-30 min =	.50 hr
31-45 min =	.75 hr
46-60 min =	1.00 hr



SANTA FE COUNTY SHERIFF DEPARTMENT EMPLOYEE TIME SHEET

PAY PERIOD ENDING DATE:

EMPLOYEE NAME: _____

DEPARTMENT CODE: _____

SOCIAL SECURITY NUMBER: _____

Actual hours worked on a shift that qualifies for differential pay must be recorded in the correct shift line.

AGENT: _____

POSITION _____

STATUS EXEMPT NON-EXEMPT

UNION STATUS AFSCME CWA
 IAFF NON-UNION

267-K EXEMPT NO YES

HOURS WORKED:	S	S	M	T	W	T	F	TOTAL
ACTUAL								
SWING SHIFT				10.0	10.0	10.0	10.0	40.0
SPLIT SHIFT								
GRAVEYARD SHIFT								
COMPTIME ON-CALL K-9								
COMPTIME-STRAIGHT								
COMPTIME-TIME & HALF								
OVERTIME-STRAIGHT								
OVERTIME-TIME & HALF								
OVERTIME-ON-CALL K-9								

HOURS WORKED:	S	S	M	T	W	T	F	TOTAL	TOTAL
ACTUAL									
SWING SHIFT									40.0
SPLIT SHIFT									
GRAVEYARD SHIFT				10.0	10.0	10.0	10.0	40.0	40.0
COMPTIME ON-CALL K-9									
COMPTIME-STRAIGHT									
COMPTIME-TIME & HALF									
OVERTIME-STRAIGHT									
OVERTIME-TIME & HALF									
OVERTIME-ON-CALL K-9									

LEAVE USED:

ANNUAL								
SICK								
COMPTIME								
HOLIDAY								
HOLIDAY PREMIUM								
HOLIDAY REIMBURSEMENT								
PERSONAL HOLIDAY								
ADMINISTRATIVE								
JURY DUTY								
MILITARY								
EDUCATIONAL								
LEAVE WITHOUT PAY								
ABSENCE WITHOUT LEAVE								
TOTAL HOURS:				10.0	10.0	10.0	10.0	40.0

LEAVE USED:

ANNUAL									
SICK									
COMPTIME									
HOLIDAY									
HOLIDAY PREMIUM									
HOLIDAY REIMBURSEMENT									
PERSONAL HOLIDAY									
ADMINISTRATIVE									
JURY DUTY									
MILITARY									
EDUCATIONAL									
LEAVE WITHOUT PAY									
ABSENCE WITHOUT LEAVE									
TOTAL HOURS:				10.0	10.0	10.0	10.0	40.0	80.0

I hereby certify that the above reported information is correct.

Employee Signature/Date

Supervisor Signature/Date

Department Director/Elected Official Signature/Date

COMMENTS:

Quarter Hour Conversion Table

Quarter Hour Increments

1-15 min = .25 hr

16-30 min = .50 hr

31-45 min = .75 hr

46-60 min = 1.00 hr



Pay Period Ending Date: _____

SANTA FE COUNTY EXEMPT EMPLOYEE WORK RECORD

EMPLOYEE NAME _____

DEPT / OFFICE CODE _____

SOCIAL SECURITY NUMBER _____

DEPARTMENT / OFFICE _____

MINIMUM 80 HRS WORKED YES

IF NO, ACTUAL HRS

LEAVE USED

- ANNUAL
- SICK
- HOLIDAY
- PERSONAL HOLIDAY
- ADMINISTRATIVE
- JURY DUTY
- MILITARY
- EDUCATIONAL
- LEAVE WITHOUT PAY

TOTAL

I hereby certify that the above reported information is correct.

EMPLOYEE SIGNATURE _____ DATE _____

COUNTY MANAGER / ELECTED OFFICIAL / DEPT. DIR _____

COMMENTS: