LOS ANGELES UNIFIED SCHOOL DISTRICT
POLICY BULLETIN

TITLE:	**Time Reporting and Time Approval Policy**	
NUMBER:	BUL-6638.0	
ISSUER:	Michelle King Superintendent of Schools Luis Buendia, Controller Accounting & Disbursements Division	
DATE:	April 4, 2016	

PURPOSE: The purpose of this bulletin is to remind all time reporters, time approvers and administrators of their payroll responsibilities. Principals have oversight responsibility to ensure school site time keepers are in compliance with payroll policies and procedures. Local Districts have oversight responsibilities to ensure school time approvers are in compliance with payroll policies and procedures. Directors and Division level administrators have oversight responsibility to ensure non-school time keepers and non-school time approvers are in compliance with payroll policies and procedures.

The primary goal of the Payroll Administration Branch is to administer the payroll fiscal affairs of the District efficiently and to compensate employees for time worked in an accurate and timely manner in accordance with applicable laws and to maintain the required supporting documents and records.

The Superintendent's Office has directed Payroll Administration that all employees are to be compensated in a timely manner. In order to follow this directive, it is critical that time reporters and time approvers follow the policies and procedures in this bulletin.

MAJOR CHANGES: Payroll has outlined various supportive measures that will be taken to assist and prompt timekeepers and approvers to facilitate timely and accurate pay checks through adherence to payroll procedures. Continued non-compliance with payroll policies and procedures may result in progressive disciplinary action.

This bulletin replaces BUL-5909.0, Policy on Time Reporting, BUL-5933.1, Policy on Time Approval/Certification, and BUL-4705.0, Time Keeping and Approval/Certification of Payroll. The information contained in these three bulletins has been combined into one document for accessibility to time reporters and time approvers. Adherence to the new payroll policies and procedures will ensure employees are compensated in a timely manner, increase efficiency,

reduce errors, improve accountability, and facilitate compliance. Noncompliance with the payroll policies and procedures can ultimately lead to revocation of SAP Payroll access as a time reporter or time approver. Furthermore, Payroll Administration is directed to closely monitor and report all time reporters, time approvers, and locations that have not followed the payroll policies and procedures outlined below.

BACKGROUND: Salaries, wages, payroll taxes and associated benefits constitute a significant portion of the District's overall expenditures and are subject to regulations imposed by the Federal Government, various state governments, and other agencies. The District has an established payroll system and processes to promote compliance with all applicable regulations and with its own fiscal management responsibilities and objectives.

Payroll Administration has experienced high volumes of requests from employees that received partial pay or no pay as a result of late time reporting and time approval. Time reported and approved after the designated payroll cut-off dates has caused the District to pay thousands of dollars in penalty fees and caused either an underpayment or overpayment for employees. Recent finance and payroll audits have determined that the improper application of time entry and time approval procedures is the most common cause of the problem.

TIME MANAGEMENT STATUS: All employees have a designation of either negative time-entry or positive time-entry. A negative time-entry employee has a work schedule rule assigned. These employees will be paid for time worked based on their work schedule. The only time entries needed on the time sheet are exceptions to their schedule. Positive time-entry employees have no specific work schedule assigned. All hours that an employee works must be entered on their time sheet in order to be paid.

Time Management Status 9, "TMS 9", denotes negative time reporting. Negative time reporting does not require the time reporter to manually report all hours worked. Time is automatically populated from the pre-designated work schedule through the process of time evaluation. The only time entries needed on the time sheet is exceptions/deviation to their work schedule (i.e. absences, additional time, funding changes, etc.) and are manually reported by the time reporter. Examples of negative time reported employees include regular Teachers, Principals, School Administrative Assistants, Food Service Managers, Accountants, and School Facilities Attendants.

Time Management Status 1, "TMS 1", denotes positive time reporting. Positive time reporting requires the time reporter to manually report all attendance codes, absence codes and wage types for all hours worked. Examples of positive time reported employees include Adult Ed Teachers, Food Service Workers, Teacher's Assistants, Library Aides, School Supervision Aides, and Education Aides.

A subset of employees that are positively time reported are those who DO NOT earn illness and/or vacation benefits. Examples of these employees include certificated, classified, and semi-monthly substitutes, professional experts, and at-will and relief employees assigned to temporary assignments.

TIME REPORTER GUIDELINES:

Below is a list of time reporter guidelines that must be followed in order to ensure compliance. Principals and District administrators have oversight responsibility over time keepers to ensure that the guidelines are being followed.

1. Accurately time report all employees by the cut-off deadline for each payroll area: Classified (CL), Certificated (CE), and Semi-Monthly (SM).

2. Time report all employees on a weekly basis. Time entries must be entered every Friday by 6:00 PM.

3. Time report all employees by 6:00 PM on the cut-off deadline for each payroll area and Scheduled Off-Cycles per the established payroll calendar.

4. Be in possession of a completed and approved Certification of Absence Form (60. ILL or 60.NON-ILL) for each absence prior to reporting.

5. Have a designated back-up time reporter that is available to fulfill the duties of the time reporter at all times.

6. The Time Sheet must be adjusted for any employee that is TMS 9 (negative time reported) that has not worked on an assigned day according to their work schedule.

7. Report positive time reported employees who do not earn illness and/or vacation benefits and/or do not follow a regular work schedule (X Basis) through the payroll cut-off date only. Any work scheduled after the cut-off date for these employees must be reported after the time is worked. Pay for time reported after the payroll cut-off date will be accounted for and processed during the next regular off-cycle or payroll run.

8. Report positive time reported employees who earn illness and/or vacation benefits and who follow a regular work schedule for work to be performed and/or scheduled approved absences through the end of the pay period.

9. Report non-core/additional hours (overtime, Z time, SAXB, replacement time, relief time, etc.) that are worked through the payroll cut-off date only. Any non-core/additional hours scheduled after the cut-off date

must be reported after the time is worked. Pay for time reported after the payroll cut-off date will be accounted for and processed during the next regular off-cycle or payroll run.

10. Enter differentials and mileage only once incurred.

11. Do not anticipate time beyond the current pay period.

12. Report time adjustments for employees assigned to Semi-Monthly (SM) within 15 days of the pay period.

13. Report time adjustments for employees assigned to Certificated (CE) and Classified (CL) within 3 days of the pay period ending and by the Scheduled Off-Cycle Cut-Off Dates.

14. Report time using the Employee List by Cost Center Report (ZTMEMPLIST) to ensure all employees listed are currently at the location and are time reported properly. Contact your Human Resources Specialist or Assignment Technician if there are employees that should no longer be assigned to your location.

15. Run/generate the report option Reported Hours vs. Planned Hours for TMS 1 in Time Reconciliation by Cost Center (ZTIMERECON_SCHOOL) before time is approved to identify TMS 1 employees with differences between hours reported and planned hours.

16. Run/generate the report option Time in CATS Not Yet Approved in Time Reconciliation by Cost Center (ZTIMERECON_SCHOOL) immediately after approval to confirm that all time entries have been approved.

17. Ensure that the employee's timecard reflects the benefit reported, such as illness, personal necessity, kin care, vacation, etc.

18. Make certain that supporting documents are on file for every absence such as Certification of Absence Forms, Physician Statements or Family Medical Leave Act (FMLA) Certification of Health Care Provider if FMLA/California Family Rights Act (CFRA) protection is requested.

19. Confirm that the time card used corresponds with the assigned basis and work schedule for each employee.

20. Verify that employees are signing in and out or initialing on a daily basis.

21. Manage and maintain the pre-designated monthly calendar for each employee.

22. Review and audit reported time regularly to ensure compliance with time keeping policies.

23. Review and refer to policy bulletins, memorandums, reference guides, job aids and email blasts for information, clarification and training.

TIME APPROVER GUIDELINES:

Below is a list of time approver guidelines that must be followed in order to ensure compliance. Local Districts and Division administrators have oversight responsibility over administrators to ensure that the guidelines are being followed.

1. Review and approve all employees by the cut-off deadline for each payroll area: Classified (CL), Certificated (CE), and Semi-Monthly (SM).

2. Approve time entries on a weekly basis. Time entries should be approved every Friday by 6:00 PM.

3. Time approve all employees by 6:00 P.M. on the cut-off deadline for each payroll area and Scheduled Off-Cycles per the established payroll calendar.

4. Have an Illness (60. ILL) or Non-Illness (60.NON-ILL) Certification Form for every employee reported as absent.

5. Approve or deny Certification of Absence Forms (60. ILL or 60.NON-ILL) for each pay period and return to the time reporter.

6. Approve or deny requests for non-core/additional hours and mileage (Overtime, Z-time, SAXB, replacement time, relief time, etc.) for each pay period and return to the time reporter on a weekly basis.

7. Run/generate the report option Time in CATS Not Yet Approved in Time Reconciliation by Cost Center (ZTIMERECON_SCHOOL) immediately after approval to confirm that all time entries have been approved.

8. Have a designated back-up time approver that is available to fulfill the duties of the time approver at all times.

9. Contact your Local District or Division designee time approver for assistance in the event the principal, site administrator or the back-up is unavailable to approve the time entries by the cut-off deadline.

Effective immediately, Payroll Administration is directed to monitor the following activities to ensure compliance of payroll policies and procedures so that employees will be paid timely and accurately on their assigned payroll pay date.

a) Time is reported and approved by the cut-off deadline.
b) Time is reported and approved weekly by 6:00 P.M. every Friday.
c) The frequency of checks requested outside of normal payroll runs.
d) Anticipation of Time.
e) Time adjustments reported and approved within the 15 day period for Semi-Monthly and within 3 days of the pay period ending by the Scheduled Off-Cycle Cut-Off Dates for Classified and Certificated.

Payroll Administration staff will contact any time reporter or time approver who appears on the reports listed above for noncompliance of the above time reporting and time approving policies. The Local District Administrator or its designee or Division Chief will also be notified of employees that are noncompliant.

Once time reporters and time approvers have incurred the 4th level of support for noncompliance within a fiscal year, it may result in written notification and revocation of their SAP Payroll access.

Payroll Administration is directed to implement the following procedures in order to address the time reporter's and time approver's failure to comply with the procedures mentioned in this bulletin.

	Support	Action Taken By
1st Level	Contact the time reporter or time approver via email.	Payroll Support Services
	Address time reporting and time approving areas of concern.	Payroll Support Services
	Review the policy bulletin and procedures.	Time Reporter or Time Approver
	Provide job aids.	Payroll Support Services
2nd Level	Send notification to the time reporter, time approver, and Local District Administrator or other District management staff.	Payroll Support Services
	Must successfully complete the Payroll Support Services Time Reporting/Time Approver check list.	Time Reporter or Time Approver

	Support	Action Taken By
3rd Level	Send notification to the time reporter, time approver, and Local District Administrator or other District management staff.	Payroll Support Services
	Conduct site visit to observe time keeping or time approval practices and provide recommendations for improvement.	Payroll Support Services
	Address time reporting and time approving areas of concern.	Payroll Support Services
4th Level	Revoke SAP Payroll access; all time reporting or time approval access will be revoked.	Payroll Support Services and ITD-BASE Security
	Must identify another employee at the assigned cost center to fulfill the duties as time reporter and report payroll for their assigned cost centers.	Principal or Administrator
	Address noncompliance issues with the principal or director.	Local District Adm, Division Chief or Designee
	Support their respective schools and cost centers per the established process.	Local District Division Staff
	Must complete the Time Reporting Policy Training in order for access to be restored.	Time Reporter or Time Approver
	Attain a 100% pass rate on the assessment.	Time Reporter or Time Approver
	Provide written justification to the Superintendent's Office designee and document measures taken before security access is restored to those individual(s) whose access has been removed.	Local District Leadership or Division Chief

All administrators are responsible for ensuring that the proper time reporting and time approval policies and procedures are implemented immediately at their school site or work locations. Failure to follow this administrative directive may lead to disciplinary action such as, but not limited to, a Notice of Unsatisfactory Acts(s), Notice of Unsatisfactory Service, and/or Suspension and/or dismissal.

AUTHORITY: This is a policy of Michelle King, Superintendent of Schools and Megan K. Reilly, Chief Financial Officer.

RELATED RESOURCES:
Payroll Administration website – http://achieve.lausd.net/payroll
Payroll Calendars/Time Cards – http://achieve.lausd.net/Page/1085
Payroll Concepts Manual – http://achieve.lausd.net/Page/1082
2015-2016 Cut-Off Dates for CATS Time Reporting
Certificated 2015-2016 Payroll Calendar
Classified 2015-2016 Payroll Calendar
Semi-Monthly 2015-2016 Payroll Calendar
Employee List by Cost Center job aid
Time Reconciliation by Cost Center job aid
Time Approval job aid

ASSISTANCE:
For assistance, please contact Payroll Support Services at (213) 241-2570, Monday thru Friday, 8:00 AM – 4:30 PM or via email at payrollsupport@lausd.net.

Each Local District Office has the ability to support their schools by time reporting and time approval for any school site within their respective geographic area. For assistance with designating back-up time approvers/reporters issues, please contact your Local District Office.

North East	(818) 252-5400
North West	(818) 654-3670
West	(310) 914-2102
East	(323) 224-3177
South	(310) 354-3515
Central	(213) 241-0167

For non-school sites, each Division has the ability to support their cost centers by time reporting and time approval. For assistance, please contact your division office.

For assistance with calendar or assignment issues, please contact Certificated Assignments at (213) 241-5300, Classified Assignments at (213) 241-6300 or Certificated Administrative Assignments at (213) 241-6365.

For assistance with contract or disciplinary matters, please contact the Office of Staff Relations at (213) 241-6056.

For assistance with any bargaining unit agreement questions, please contact the Office of Labor Relations at (213) 241-8322.