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## QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2024 QAR-05

### Outstanding Timesheets

The Department of Financial Services (DFS) Post Audit Subsection has completed a limited scope review of agencies with outstanding unapproved timesheets.

### Purpose

To determine whether state agencies are approving timesheets in an accurate and timely manner to ensure that employees' pay as well as leave balances, are reflected accurately.

### Scope

All employees employed during the month of December 2023 who had outstanding timesheets that included a timesheet entry with any of the following four statuses: "In Process" (10), "Submitted" (20), "Rejected" (40), and "Unapproved" (60).

### Background

Rule 60L-34.002 of the Florida Administrative Code requires the agency to monitor hours worked to ensure proper compensation, monitor overtime to ensure compliance with the FLSA, and maintain accurate records of attendance and leave. For more information regarding Attendance and Leave, the Florida Administrative Code can be found at [F.A.C. Rule Chapter: 60L-34](#).

### Methodology

The BOSP Post Audit Team obtained the Timesheet Information Report from People First for December 2023. Five agencies were selected on a rotational basis from the QAR agency tracking spreadsheet.

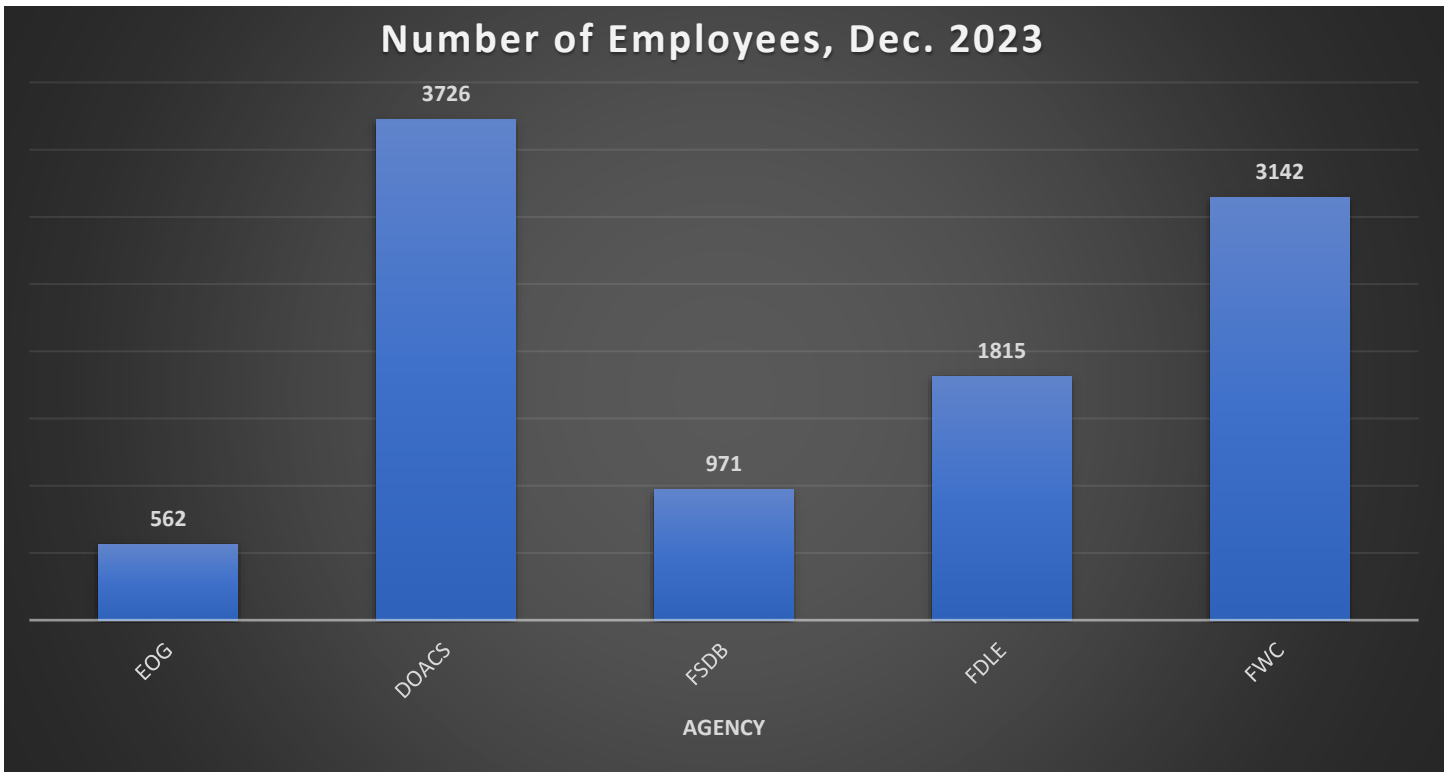
The sample size is all employees within each agency who had a timesheet that included an entry with any one of the four unapproved statuses within the scope.

The following 5 agencies were selected for review:

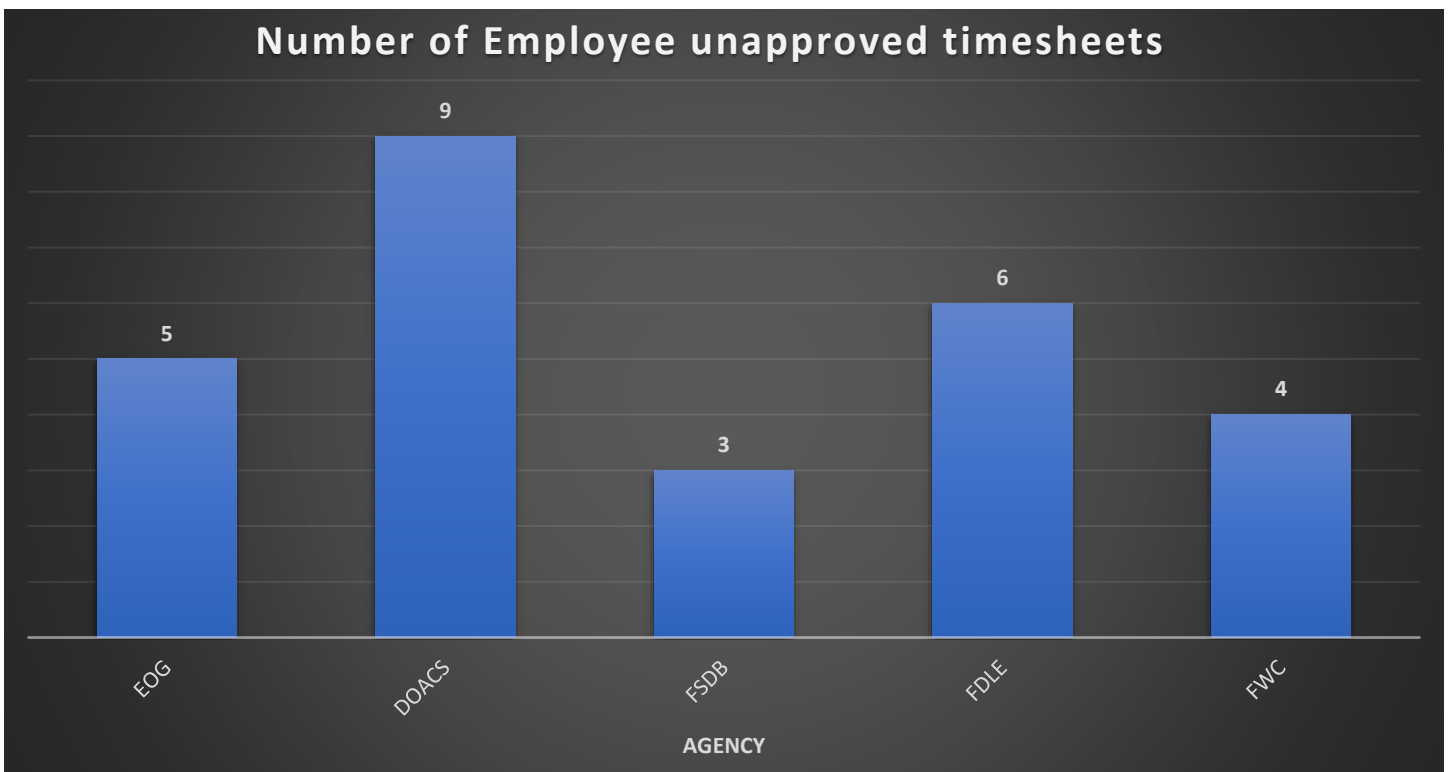
- Office of the Governor (Monthly)
- Department of Agriculture & Consumer Affairs (Biweekly)
- Florida School for the Deaf & Blind (Biweekly)
- Department of Law Enforcement (Biweekly)
- Fish & Wildlife Conservation Commission (Biweekly)

## Conclusions

There was a total of 10,216 employee timesheets reviewed across the five agencies.



Of the 10,216 employees reviewed, there were a total of 27 employees (0.26%) with timesheets that included one of the four unapproved timesheet entry statuses.



## Office of the Governor (OLO 3100)

BOSP Post Audit Team discovered of the 562 employees that submitted a timesheet during the month of December 2023, five employees still had outstanding unapproved timesheets as of March 12, 2024. All five employees used some form of leave during the pay period. None claimed any non-payable hours.

PF#	Pay Period	First App Date	Approved	Approval Date	Days to approve	Total # Hours	Non-Payable Hours?	Leave Used?	Leave Type?	EE Termed?	Term Date?
XXXXX875	12/01/23 - 12/31/23	-	No	-	-	176	No	Yes	1005	No	-
XXXXX255	12/01/23 - 12/31/23	-	No	-	-	168	No	Yes	40, 1005	No	-
XXXXX521	12/01/23 - 12/31/23	-	No	-	-	167.5	No	Yes	51, 40, 1005	No	-
XXXXX437	12/01/23 - 12/31/23	-	No	-	-	168	No	Yes	51, 40, 1005	No	-
XXXXX202	12/01/23 - 12/31/23	3/11/24	No	-	-	168	No	Yes	55, 54, 52, 40, 1005	No	-

**AGENCY RESPONSE:** *“Approved: PF#XXXXX875 – approved 3/24/24; PF#XXXXX255 – approved 4/1/24; PF#XXXXX202 – approved 3/13/24. Reviewed: PF#XXXXX521 – employee and supervisor notified; PF#XXXXX437 – time entered and saved, will notify supervisor”*

## Department of Agriculture & Consumer Affairs (OLO 4200)

BOSP Post Audit Team discovered of the 3,726 employees that submitted a timesheet during the month of December 2023, eight employees still had outstanding unapproved timesheets as of March 12, 2024. One employee’s timesheet had been approved 10 days after submission. Of the 8 employees with outstanding timesheets, five employees used some form of leave during the pay period. None claimed any non-payable hours.

PF#	Pay Period	First App Date	Approved	Approval Date	Days to approve	Total # Hours	Non-Payable Hours?	Leave Used?	Leave Type?	EE Termed?	Term Date?
XXXXX136	12/22/23 - 01/04/24	1/8/24	No	1/18/2024	10	40	No	Yes	40, 51	No	-
XXXXX488	12/22/23 - 01/04/24	3/7/24	No	-	-	80	No	Yes	51	No	-
XXXXX728	12/04/23 - 12/14/23	-	No	-	-	64	No	No	-	No	-
XXXXX171	12/22/23 - 01/29/24	1/30/24	No	-	-	160	No	Yes	66, 94, 1005, 40	No	-
XXXXX341	12/22/23 - 01/04/24	-	No	-	-	80	No	Yes	52, 40, 1005	No	-
XXXXX907	12/15/23 - 12/28/23	-	No	-	-	3.5	No	No	-	No	-
XXXXX089	12/22/23 - 01/03/24	-	No	-	-	80	No	Yes	1005	Yes	1/4/24
XXXXX036	12/22/23 - 01/18/24	-	No	-	-	160	No	Yes	51, 1005	No	-
XXXXX251	12/08/23 - 12/21/23	-	No	-	-	80	No	No	-	No	-

**AGENCY RESPONSE:** “There are no excuses from the supervisors, only the facts, which are as follows:

- A few supervisors were on leave when the pay period ended and did not inform their upper-level change of command to approve the timesheets on their behalf.
- Some supervisors sent the timesheets back for corrections, and since there is no pop-up notice on the approval screen as a reminder (unless the timesheet is submitted), they unfortunately forgot about it.
- The few timesheets where hours were entered and saved and were not submitted; a few supervisors provided the same reason stated in bullet two (no pop-up notice on the approval screen).

I advised the supervisors that since they know how many employees they have, notice or not, they are responsible for contacting their employees to advise them to submit their timesheets so they can be approved on time.

Additionally, as a process measure, I send out notices via email to all supervisors to advise that timesheets are due. With over 800 supervisors and less than ten indicated during this audit, I do believe this process method has really worked. Of course, we would like to have 100% clearance, but that is not always the case, as this audit has shown.

Thank you for bringing this to our attention, as our supervisors are currently working on approving the timesheets.”

**Florida School of the Deaf & Blind (OLO 4890)**

BOSP Post Audit Team discovered of the 971 employees that submitted a timesheet during the month of December 2023, two employees still had outstanding unapproved timesheets as of March 12, 2024. One employee’s timesheet had been approved 11 days after submission. None of the employees had used any form of leave during the pay period. None claimed any non-payable hours.

PF#	Pay Period	First App Date	Approved	Approval Date	Days to approve	Total # Hours	Non-Payable Hours?	Leave Used?	Leave Type?	EE Termed?	Term Date?
XXXXX942	11/24/23 - 12/07/23	2/29/24	No	-	-	37.5	No	No	-	No	-
XXXXX497	12/08/23 - 12/21/23	-	No	-	-	0.75	No	No	-	No	-
XXXXX998	11/24/23 - 12/07/23	1/8/24	Yes	1/19/24	11	9.5	No	No	-	No	-

**AGENCY RESPONSE:** “The Florida School for the Deaf and the Blind utilizes robust payroll procedures to ensure timesheets are reviewed and approved timely. The three records below are OPS employee timesheets that were either submitted late by the employee and/or the supervisors were/are waiting on supporting documentation from the employee prior to approval.”

**Florida Department of Law Enforcement (OLO 7100)**

BOSP Post Audit Team discovered of the 1,815 employees that submitted a timesheet during the month of December 2023, six employees still had outstanding unapproved timesheets as of March 12, 2024. Five employees used some form of leave during the pay period. None claimed any non-payable hours.

PF#	Pay Period	First App Date	Approved	Approval Date	Days to approve	Total # Hours	Non-Payable Hours?	Leave Used?	Leave Type?	EE Termed?	Term Date?
XXXXX345	12/22/23 - 01/04/24	-	No	-	-	80	No	Yes	1005, 0040	No	-
XXXXX166	12/08/23 - 01/04/24	-	No	-	-	116	No	Yes	1005	Yes	3/9/2024
XXXXX013	12/08/23 - 01/04/24	-	No	-	-	160	No	Yes	51, 56, 1005	No	-
XXXXX742	11/24/23 - 12/21/23	-	No	-	-	234	No	Yes	1005	Yes	3/9/2024
XXXXX274	12/01/23 - 12/14/23	-	No	-	-	10.25	No	No	-	No	-
XXXXX772	12/22/23 - 01/04/24	-	No	-	-	80	No	Yes	51, 52, 40, 1005	No	-

**AGENCY RESPONSE:** *"The timesheets noted below have been approved and steps have been taken to avoid this in the future. Thank you for bringing this to our attention. Feel free to contact me with any additional questions or concerns."*

### **Fish & Wildlife Conservation Commission (OLO 7700)**

BOSP Post Audit Team discovered of the 3,142 employees that submitted a timesheet during the month of December 2023, four employees still had outstanding unapproved timesheets as of March 12, 2024. None of the employees had used any form of leave during the pay period. None claimed any non-payable hours.

PF#	Pay Period	First App Date	Approved	Approval Date	Days to approve	Total # Hours	Non-Payable Hours?	Leave Used?	Leave Type?	EE Termed?	Term Date?
XXXXX830	12/29/23 - 01/11/24	-	No	-	-	76	No	No	-	No	-
XXXXX811	12/01/23 - 12/05/23	-	No	-	-	22.25	No	No	-	Yes	12/6/23
XXXXX795	12/15/23 - 12/21/23	-	No	-	-	36	No	No	-	Yes	12/22/23
XXXXX410	12/29/23 - 01/11/24	-	No	-	-	3	No	No	-	No	-

**AGENCY RESPONSE:** *"Employee is in two OPS positions and erroneously entered the same hours on both timesheets - has been deleted from this timesheet."*

*"Supervisor did not ensure the final OPS timesheet was submitted / reviewed / approved at the time of her separation. PF ticket has been created and approved to correct hours to 21 hrs and an On-Demand payment has been processed."*

*"Supervisor did not ensure the final OPS timesheet was submitted / reviewed / approved at the time of his separation. PF ticket has been created to approve 36 hours and an On-Demand payment has been processed."*

*"Employee did not submit OPS timesheet/activity log to Supervisor for verification and approval. Timesheet has been verified and approved, and an On-Demand payment has been processed."*

## **BOSP Outstanding Timesheet Recommendations**

Agencies should process timesheets before the People First cutoff date to ensure that all leave hours are recorded and reflect accurate balances. Failure to do so may result in inaccurate payments to employees. If a delay in processing a timesheet exists, agencies should ensure leave balances have been adjusted and attempt to recover any overpayments made to employees through the salary refund process.

Agency Payroll/HR Professionals should review the timesheet report which is available within the People First “Reports” tile, under “Time and Attendance Reports” (Missing Timesheet Report). Agencies should implement strategies to help avoid delays in processing/submitting timesheets.

Agencies should consider routine annual training, for one or more payroll personnel, using material developed by BOSP when available. Continuing education can be helpful in learning new strategies, or overcoming obstacles and challenges encountered when working in payroll.