

Timekeeping and Management Review Process

The School Board of Brevard County, Florida

General

The purpose of this procedure is to provide guidance to worksites for timesheet entry and approval, which includes recording attendances and absences, record-keeping, and reporting. Time entry is performed and managed at each worksite; timekeeping records are kept at the worksite location. Payroll calendars are created and published at the beginning of each fiscal year. Calendars outline the scheduled timelines for each pay period process. Payroll calendars are located on the District website under Payroll Services. Employees are paid on a semi-monthly pay frequency on the workdays closest to the 15th and last work day of each month.

Documentation and Recordkeeping

Accurate compensation requires synchronization and collaboration between the site location and district departments. The employee, site timekeeper, principal/director/supervisor, independent reviewer, payroll and human resources staff all play an integral role in accurately processing payment for/to employees. Documentation and approval of payroll data including, but not limited to, timesheets, leave requests, compensatory time, administrative time, and all related payroll reports is required.

Below is an outline of the responsibilities for each party to ensure that all necessary approvals are obtained and documented:

Employee

- **Teacher:**
 - Must request and receive written pre-approval to earn compensatory time, or use leave (such as personal charged to sick, compensatory time, personal not paid, or line of duty).
 - This payroll documentation must be submitted to the site timekeeper in a timely manner for each respective payroll period.
 - Must document all compensatory time earned and used.
 - Compensatory time **MUST** be earned prior to use and **MUST** be properly pre-approved. Tracking can be as simple as follows:

Employee Teacher	Date	Compensatory Time Earned/(Used)	Balance
	9/5/20XX	8	8
	10/5/20XX	2	10
	11/5/20XX	(4)	6

For further information on compensatory time, see *Agreement between the School Board of Brevard County and The Brevard Federation of Teachers, Local 2098, Florida Education Association, AFL-CIO*

- **Non-Exempt:**
 - Must request and receive written pre-approval to work additional time / overtime, or use vacation or other leave (such as personal charged to sick, personal not paid, or line of duty).
 - This payroll documentation must be submitted to the site timekeeper in a timely manner for each respective payroll period.
 - Must submit a timesheet in a timely manner after each payroll period
 - Timesheet must include all additional hours worked.
 - Site timekeeper will determine, by calculation, if these hours are to be paid as additional time or overtime.
 - Timesheet must have employee signature and supervisor approval

- **Exempt:**
 - Must request and receive written pre-approval to use vacation or other leave (such as personal charged to sick, personal not paid, administrative time, or line of duty).
 - This payroll documentation must be submitted to the site timekeeper in a timely manner for each respective payroll period.
 - Must document all administrative time earned and used.
 - High school administrators can earn/use 7 days per fiscal year.
 - All other administrators can earn/use 5 days per fiscal year.
 - Administrative time MUST be earned prior to use and MUST be used before fiscal year end. Tracking can be as simple as follows:

Employee Administrator	Date	Administrative Time Earned/(Used) (40 hour cap)	Balance
	9/5/20XX	8	8
	10/5/20XX	2	10
	11/5/20XX	(4)	6

For further information on administrative time, see *Administrative Procedures 1430 Leaves of Absence Procedures: Vacation Section C.5.*

- Starting with the P08 Pay Period (10/2/23 – 10/15/23) in FY24, exempt employees are no longer required to submit a timesheet (pay types starting with B, C, or D)
 - Timesheets will be required for pay periods up to and including P07 in FY24

- **Site Timekeeper:**
 - Must ensure all payroll documentation such as, but not limited to, timesheets, vacation/leave requests, and overtime/compensatory time are submitted for the pay period for which the time is reported.
 - Payroll documentation must be filed by pay period and kept in a secured location for audit purposes.
 - Must ensure timesheets for all hourly employees and absence request forms are processed for the pay period for which the time is reported.
 - Must review payroll documentation and entry panels to ensure accuracy of time data.
 - Timekeepers should submit a Payroll Modification to their payroll specialist at the district office for corrections required for pay periods that have already been processed.
 - Must complete the Payroll Audit Checklist for each pay period
 - The checklist contains a list of required actions and documentation, broken out by responsible party and was created to assist Timekeepers and strengthen internal controls.

- **Independent Reviewer:**
 - Must verify AS400 entries match timesheet and absence request form information, prior to payroll processing but after timekeeper completed time entry input
 - Must be independent of the Timekeeper
 - Must sign and date AS400 printouts and #10 on the Payroll Audit Checklist to indicate independent verification has been completed

- **Principal/Director/Supervisor:**
 - Must review and approve HR transactions, such as employee hire, in a timely manner.
 - Must pre-approve working overtime, earning compensatory time, use of vacation or other leave (such as personal charged to sick, personal not paid, compensatory or administrative time, or line of duty) prior to the hours being worked or prior to leave being taken.
 - Must review and approve all timesheets.
 - Must review and approve check detail listing in a timely manner (post-payroll processing).
 - This report lists overtime, additional time, dockage, other pay, gross pay, total deductions, and net pay by employee for that pay period.
 - The purpose of this report is multifunctional and will assist in the following areas:
 - Identify any possible time entry errors that may result in over or underpayments.
 - Ensure that employees who are entitled to a paycheck for the pay period are listed with a payment.
 - Ensure that employees who are not entitled to a paycheck for the pay period due to unpaid leave, retirement or termination do not receive a payment.
 - If an error is identified, the site timekeeper must, without delay, prepare and submit a payroll modification form to their payroll specialist.
 - Must ensure that proper documentation is maintained for all items related to payroll and time entry.