



STATE AND FEDERAL TIME ACCOUNTING PROCESS AND PROCEDURES 2014-2015

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STATE AND FEDERAL COMPLIANCE
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1. INTRODUCTION

1.1 PURPOSE

All district school sites or centrally located employees who are fully or partially funded by at least one Federal or State resource are required to complete either a bi-annual certification or a monthly time accounting report. This employee would be charged to a 4 digit resource code from numbers 3000 to 7999. Federal & State funded employees are required to submit time accounting to certify, to the best of their knowledge, that they have spent time performing duties compliant with the funding source to which they are charged.

2. INTERNAL PROCESS

The State and Federal Compliance Coordinator develops an internal and external process including a monitoring and communication strategy to support the District's overall time accounting goal to achieve success. This process includes:

- State & Federal Compliance Program Manager provides professional development opportunities & technical assistance (site visits, phone calls and emails) for employees to learn why and how they must submit their time accounting
- State & Federal Compliance Program Manager provide weekly field work as necessary on Wednesday's or Friday's if technical support is needed
- State & Federal Compliance Coordinator runs submission status reports 3 times a month in preparation for submitting to Area and Deputy Superintendent's along with the Chief of Schools on the last day of each month.
- State & Federal Compliance Coordinator follows up with Technology Services to ensure that the employee time accounting data is correctly uploaded in the tool and that the tool is accessible for employees to submit
- State & Federal Compliance Coordinator will work in partnership with Payroll to reroute overtime/extra time forms back to the state and federal department for quality review. (work in progress)
- State & Federal Compliance Coordinator will work in partnership with Human Resources to adjust the SubFinder tool to prevent Site Leaders from selecting restricted resources to pay for

substitutes. The Site Leader will need to complete a separate form when wanting to utilize restricted resources to pay for substitutes. (work in progress)

- State & Federal Compliance Coordinator creates training materials, provide professional development and technical support to ensure that all involved are aware of time accounting requirements and understand the process for completion
- State & Federal Compliance Coordinator provides guidance & training for assigned School Partners & State & Federal staff to ensure they understand the process as they provide technical assistance for employees who need to certify time accounting
- State & Federal Compliance Coordinator will facilitate and attend meetings to retrieve recommendations and support for Area Superintendents whose staff do not submit
- State & Federal Compliance Program Manager receives school site and central office employee completed and signed time accounting certification forms
- State & Federal Compliance Program Manager conducts a time accounting quality review to ensure that time accounting certifications are submitted in accordance with Federal and State mandated requirements.

2.1 MONITORING STRATEGY

Time Accounting is an after the fact certification process and is due end of day on the last working day of the month.

There is a 5 day grace period for those who do not submit at the end of the month.

Un-submitted Time Accounting for Monthly & Multi Funded:

Step 1

State & Federal Compliance Program Manager:

- Email the Employee and cc Principal/Supervisor on the 11-14th day of the month (Monday-Thursday if the 11th falls on a weekend) stating that time accounting must be submitted in 2 business days. Include in the email that a communication will be submitted to the Area/Deputy Superintendent if the time accounting is not submitted in 2 business days.

Step 2

State & Federal Compliance Coordinator:

- Email the Area/Deputy Superintendent in 2 business days (on/around the 15th day of the month) to inform that time accounting was not submitted for the period (attach report) stating that time accounting must be submitted in 2 business days. Include in the email that a

communication will be submitted to the Chief of Schools if time accounting is not submitted in 2 business days.

Step 3

State & Federal Director:

- Email the Chief of Schools in 2 business days (on/around the 17th day of the month) to inform that time accounting was not submitted for the period (attach report). Include in the email that a communication will be submitted to the Superintendent on the last working day of the month if time accounting is not submitted.
- Email the Superintendent in 2 business days (on/around the 19th day of the month) to alert about departments that did not complete time accounting (attach report).

Submitted Time Accounting

State & Federal Program Manager:

- Conduct a time accounting quality review (on the 15th-31st day of the month) to ensure that time accounting certifications are submitted:
 - Compliant Certifications: In accordance with Federal and State mandated requirements, all certifications should be signed and dated by the employee and should be submitted to the State & Federal Office: 1000 Broadway Suite 450, Oakland, CA 94607 no later than 10th day of EVERY month.
 - Non-Compliant Certifications: An email from the Compliance Program Manager addressed to the employees will be sent between the 1st-10th day of the EVERY month to inform said employee of the non-compliance. At that time, the said employee will be informed that their time accounting certification form was submitted incorrectly and will be provided with feedback on how to address accordingly

2.2 COMMUNICATION STRATEGY

Sample Email to Principal/Supervisor from Compliance Program Manager:

Date: Type the date here

Greetings: Employee Name Here

Subject: Time Accounting NOT SUBMITTED ... Past Due

All Oakland Unified School District Federal & State funded employees are required to submit time accounting to certify, to the best of their knowledge, that they have spent time performing duties compliant with the funding source to which they are charged.

Our time accounting records reflect (as of this morning) that you have not submitted your time accounting for the month(s) listed directly below. Please take a moment to complete today. A guide of the process is attached.

- o
- o
- o

An email will be submitted to the Area/Deputy Superintendent for this site if your time accounting is not submitted in 2 business days from this communication. All outstanding submissions are equivalent to a significant reduction in revenue and in programs for students; therefore we appreciate your expedition in completing this task. Your support is greatly appreciated.

Please feel free to email or call me if you need assistance.

Thank you.

Sample Email to Principal/Supervisor from Compliance Coordinator:

Date: Type the Date Here

Hello Leaders,

Time Accounting is a repeated State Controller's Office and California Department of Education finding. All outstanding submissions are equivalent to a significant reduction in revenue and in programs for our students. Attached are the Type School Year Here Time Accounting status report(s). In addition, guides of the process are also attached.

Please have your staff complete their outstanding submissions no later than Type Due Date Here. Reports will be generated and provided to you monthly on or around the 15th of the month. An updated report will be generated and submitted to Allen Smith, Chief of Schools.

Your support is needed and greatly appreciated. If you have further questions or need assistance, please contact Natoya Brice-Jefferson @ 510-879-1037.

Best,

3. EXTERNAL PROCESS

3.1 BI-ANNUAL CERTIFICATIONS (SINGLE FUNDED)

Who Needs to Submit a Bi-Annual Certification form?

- Required for employees who are 100% funded from a single federal or single state resource
- Submit two times a year (January & June)
- Employee or Direct Supervisor must sign time accounting report
- Direct Supervisors are allowed to certify bi-annual certifications only if they have full knowledge of 100% of services provided by the employee(s) they supervise

Single Funded Certifications submit two times a year (January & June)

School sites that have been identified and approved under the CSSSP as providing a SWP will complete bi-annual certifications. Employees funded with program resources identified and approved under the sites CSSSP.

Site Leaders will sign certifications

Semi-Annual certifications are required for employees who are 100% funded from a single federal or single state resource.

Direct Supervisors are allowed to certify semi-annual certification forms only if they have full knowledge of 100% of services provided by the employee(s) they supervise.

Site Leader Responsibility:

- **Sign** the completed time accounting report.
- **Submit** the original certification to their State and Federal Partner

Employee or Supervisor Responsibility:

- **Type** in their name in the signature box.
- Select the **Submit** button.
- **Print** the completed time accounting report.
- **Sign** the completed time accounting report.
- **Submit** the original bi-annual time accounting report to their site administrator

The Site Administrator must SUBMIT each completed original certification form to the office of State and Federal Compliance, 1000 Broadway, Room 450, on or before the 10th day following January and June.

3.2 MONTHLY CERTIFICATIONS (MULTI-FUNDED)

Who Needs to Submit a Monthly Certification form?

- Required for employees who are multi-funded with federal and non-federal resources
- Submit Monthly (July through June)
- **Fill in hours worked, in whole numbers (i.e. 1.0, 1.5, 2.0, 2.5), for each resource (daily log) NOT FTE Percentages**
- Employee must sign time accounting report
- **Direct Supervisors Are Not Allowed** to certify employee monthly time accounting forms

Multi-Funded Certifications Submit Monthly (July - June)

Monthly certifications are required for employees who are multi-funded with federal, state, unrestricted or local resources.

Direct Supervisors Are Not Allowed to certify employee monthly time accounting forms.

Employee Responsibility:

- **Fill in the Number of Hours, (in whole numbers i.e. 1.0, 1.5, 2.0, 2.5), that they worked for each program. Do Not Input FTE.**
- **Save** their daily time reports by using the Save Time Sheet button.
- **Type** in their name in the signature box & select **SUBMIT**.
- **Print** the completed time accounting report.
- **Sign** the completed time accounting report.
- **Submit** the original monthly time accounting report to their site administrator.

The Site Administrator must SUBMIT each completed original certification form to the office of State and Federal Compliance, 1000 Broadway, Room 450, on or before the 10th day following January and June.

3.3 PRINCIPALS/SUPERVISORS RESPONSIBILITY

What We Need Principals or Supervisors to Do:

- **MEET** with employees they fund with federal or state resources to explain the services they are to provide and the # of hours per day they are required to spend on that duty in order to meet Federal and State mandated requirements; including the due date set by the State and Federal Department
- **INFORM** employees about the types of duties they provide as it aligns with the Community Schools Strategic Site Plan (CSSSP)
- **PROVIDE** computer access on site to allow employees to submit their time accounting certifications
- **REVIEW** of each monthly time accounting certification form to ensure that the employee submitted online; hours per day are recorded; an electronic signature is reflected, and the form is signed and dated by the employee.
- **SUBMIT** each completed original certification form to the office of State and Federal Compliance, 1000 Broadway, Room 450, on or before the 10th day of each month.
- **MAINTAIN** a copy of all signed time accounting certifications in office files

3.4 QUICK TIPS

Time Accounting 101

All district school sites or centrally located employees who are fully or partially funded by at least one **Federal or State resource** are required to complete either a bi-annual certification or a monthly time accounting report. This employee would be charged to a **4 digit resource code** from numbers **3000 to 7999**. **Federal & State funded employees are required to submit time accounting to certify, to the best of their knowledge, that they have spent time performing duties compliant with the funding source to which they are charged.**

Who Needs to Submit a Bi-Annual Certification form?

- Required for employees who are **100% funded** from a single federal or single state resource
- Submit two times a year (January & June)
- Employee must sign time accounting report
- **Direct Supervisors** are allowed to certify bi-annual certifications only if they have full knowledge of 100% of services provided by the employee(s) they supervise

Who Needs to Submit a Monthly Certification form?

- Required for employees who are multi-funded with federal and non-federal resources
- Submit Monthly (July through June)
- **Fill in the Number of Hours (daily log) that they worked for each program. Do Not Input FTE.**
- Employee must sign time accounting report
- Direct Supervisors Are Not Allowed to certify employee monthly time accounting forms

What We Need Principals or Supervisors to Do:

- Meet with employees they fund with federal or state resources to explain the services they are to provide and the **# of hours per day** they are required to spend on that duty in order to meet Federal and State mandated requirements; including the due date set by the State and Federal Department
- Provide computer access on site to allow employees to submit their time accounting certifications.
- File the original certification form (signed & dated) with all required compliance documentation at the site. Time accounting certification forms may be requested for future audits.
- Inform employees about the types of duties they provide as it aligns with the Community Schools Strategic Site Plan (CSSSP).
- Maintain a copy of all signed time accounting certifications in office files.

Need Assistance

- For compliance questions, contact State & Federal (879-1037)
- For your OUSD username or password, contact Technology Services (helpdesk@ousd.k12.ca.us)

Tool Access: <http://timeaccounting.ousd.k12.ca.us/>

3.5 PROCESS FLOW

The following flowchart depicts the major steps of the document collection process:

Time Accounting is an after the fact certification process and is due end of day on the last working day of the month. Federal & State funded employees are required to submit time accounting to certify, to the best of their knowledge, that they have spent time performing duties compliant with the funding source to which they are charged.

(Decision Tree in Process)

3.6 PROCESS DETAIL

3.6.1. QUALITY REVIEW FOR COMPLIANCE

State & Federal Compliance Program Manager conducts a time accounting quality review to ensure that time accounting certifications are submitted in accordance with Federal and State mandated requirements.

3.6.2. STORAGE

State & Federal Compliance Coordinator will file each submitted time certification, overtime, extra time, and substitute form by site in a locked cabinet within the State and federal department. Files will also be scanned prior to being filed.