Reporting Time & Attendance

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November 17, 2020

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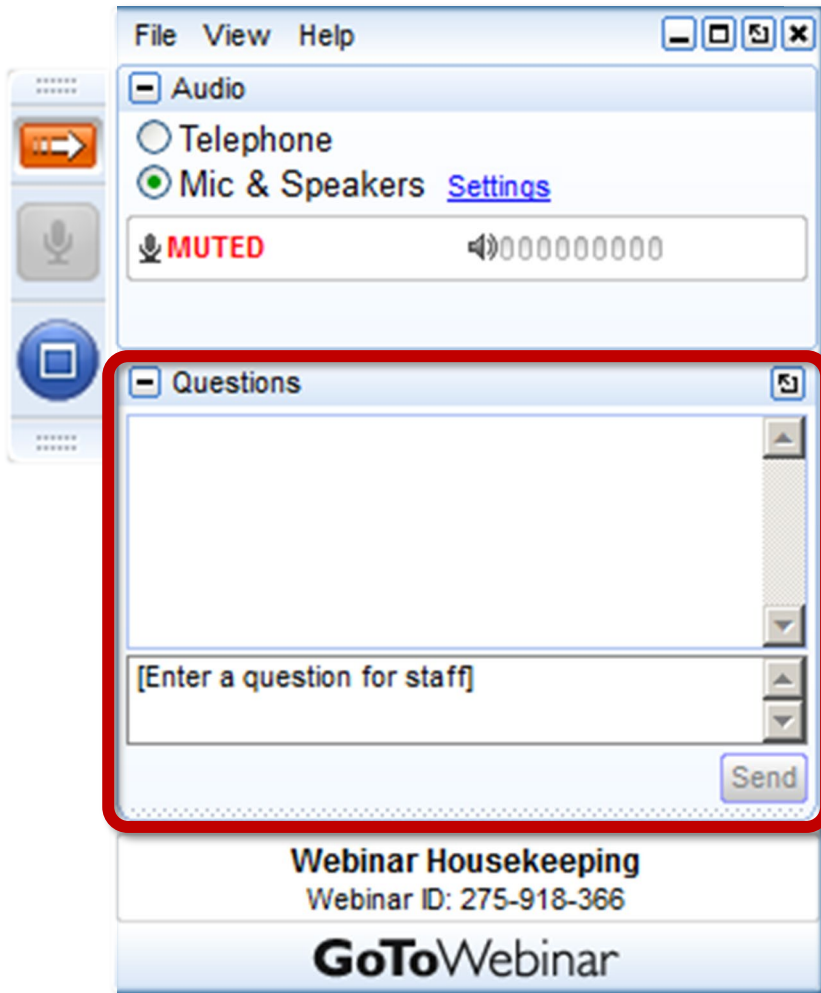
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OFFICE OF
HOUSING COUNSELING

Reporting Time & Attendance

Facilitated by: Allmond & Company, LLC

Presented on behalf of
U.S. Department of Housing and Urban Development
Office of Housing Counseling

November 17, 2020

Agenda

- Introductions
- Course Objectives
- Standards of Time & Attendance Reporting
- OMB's Uniform Guidance
- GAO's Green Book
- Grantee Internal Control Objectives & Activities
- Time Sheets
- Personnel Activity Reports

Introductions

• U.S. Department of Housing & Urban Development, Office of Housing Counseling (HUD-OHC)

• Allmond & Company
  o Jason L. Allmond, CPA, CGFM - Project Manager
  o Blair Clarke, CPA - Assistant Project Manager
  o Vanessa McCollum, CPA, CGFM - Manager

Time & Attendance Reporting
Course Objectives

After completing this course, students should be able to:

- Understand regulations related to time & attendance reporting
- Identify & implement internal controls over time & attendance reporting
- Properly document & report an employee's time & attendance

Background

OMB's **Uniform Administrative Requirements, Cost Principles, & Audit Requirements for Federal Awards:** Commonly known as Uniform Guidance; is the authoritative set of rules governing all Federal awards & provides Standards for Documentation of Personnel Expenses

Uniform Guidance

2 CFR Subpart E - Cost Principles, §200.430 Compensation - personal services; (h)(8)(i) *Standards for Documentation of Personnel Expenses*, states, in part:

(1) Charges to Federal awards for salaries & wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, & properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

Uniform Guidance

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

(iv) Encompass both federally assisted, & all other activities compensated by the non-Federal entity on an integrated basis;

(v) Comply with the established accounting policies & practices of the non-Federal entity; &

(vi) [Reserved]

Uniform Guidance

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award & non-Federal award; an indirect cost activity & a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity & a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, …"

Uniform Guidance

2 CFR Subpart E - Cost Principles, §200.303 Internal Controls, states, in part: The non-Federal entity must:

(a) Establish & maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, & the terms & conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

GAO's Standards for Internal Control in the Federal Government

The U.S. Government Accountability Office's (GAO) **Standards for Internal Control in the Federal Government**, also known as the "Green Book", sets the Standards for effective internal control systems for federal agencies & may be adopted by state, local & quasi-governmental entities, as well as not-for-profit organizations.

GAO's Standards for Internal Control in the Federal Government

GAO's **Standards for Internal Control in the Federal Government**, §10.02 states, in part: "Management designs control activities in response to the entity's objectives & risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, & mechanisms that enforce management's directives to achieve the entity's objectives & address related risks."

GAO's Standards for Internal Control in the Federal Government

GAO's Standards for Internal Control in the Federal Government§10.03 includes examples of common categories of control activities, such as:

- Proper execution of transactions: Transactions are authorized & executed only by persons acting within the scope of their authority. This is the principal means of assuring that only valid transactions to exchange, transfer, use, or commit resources are initiated or entered into.

GAO's Standards for Internal Control in the Federal Government

Accurate & timely recording of transactions:

• Transactions are promptly recorded to maintain their relevance & value to management in controlling operations & making decisions.

• Appropriate documentation of transaction & internal control

• Management clearly documents internal control & all transactions & other significant events in a manner that allows the documentation to be readily available for examination.

Examples of Grantee Control Objectives

- Ensure the salaries charged to the grant are accurate, allowable, & properly allocated

- Ensure reliable data is obtained, maintained, & properly disclosed in quarterly grant reports

- Ensure grant funds are used in compliance with applicable laws, regulations, & HUD grant agreements

Examples of Grantee Internal Control Activities

- Supervisor's signature on time sheets

- Supervisor's approval of leave

- Written policies & procedures over time & attendance reporting

- Management's certification of Personnel Activity Reports (PAR)

Timesheets & Personnel Activity Reports (PAR)

Timesheets

- Each employee should complete a timesheet that includes all the hours they worked for the reporting period & include any leave or holidays

- The timesheet may be electronic or manual

- Timesheets should be signed & dated by the employee & a supervisor to verify its accuracy

Timesheets Lead to the Personnel Activity Report

- At least monthly, the grantee must prepare a PAR for each employee that includes:

  o All the hours each employee worked by activity code for the reporting period & include any leave or holidays; &

  o Supervisor's signature to verify its accuracy.

Timesheets Lead to the Personnel Activity Report

- The PAR must reconcile to the employee's timesheet(s)

- All hours reported on the timesheet(s) should be included in the PAR

Example PAR

PERSONNEL ACTIVITY REPORT

1. Recipient Name: _____
2. Recipient Address: _____

3. Employee Name: _____
4. Employee Title: _____
5A. Start Date _____   5B. End Date _____

Fund Code	Activity Performed	Activity Code	Total Hours	Day of the Month																																			
				1	2	3	4	5	6	7	8	9	8	11	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
				Hours Worked																																		
HUD-OHC-FY15	One on One: Pre-purchase counseling	HC0001	0																																			
HUD-OHC-FY15	Administrative	HC0006	0																																			
HUD-OHC-FY15	Training	HC0003	0																																			
HUD-OHC FY15	Marketing	HC0004	0																																			
Special Needs Grant #	Administrative	SN0001	0																																			
			0																																			
	Leave Without Pay		0																																			
	Holiday		0																																			
	Compensated Leave		0																																			
	Other (Specify)		0																																			
	Total Hours (Worked and Leave Taken)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

I certify and attest that the allocation of time reported on this personnel activity report is an accurate and truthful disclosure of the work performed for the sources of funding identified herein.

_____   _____
Employee Name & Signature   Date

_____   _____
Supervisor Name & Signature   Date

Example PAR

Grantee or Sub-grantee's information

PERSONNEL ACTIVITY REPORT

1. Recipient Name: _____
2. Recipient Address: _____

3. Employee Name: _____
4. Employee Title: _____
5A. Start Date _____   5B. End Date _____

Fund Code	Activity Performed	Activity Code	Total Hours	Day														
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	
HUD-OHC-FY15	One on One: Pre-purchase counseling	HC0001	0															
HUD-OHC-FY15	Administrative	HC0006	0															
HUD-OHC-FY15	Training	HC0003	0															
HUD-OHC FY15	Marketing	HC0004	0															
Special Needs Grant #	Administrative	SN0001	0															
			0															

Example PAR

"**Fund Code**" should indicate the source of funds.

PERSONNEL ACTIVITY REPORT

1. Recipient Name: _____
2. Recipient Address: _____

3. Employee Name: _____
4. Employee Title: _____
5A. Start Date _____   5B. End Date ___

Fund Code	Activity Performed	Activity Code	Total Hours		Day												
				1	2	3	4	5	6	7	8	9	10	11	12	13	14
HUD-OHC-FY15	One on One: Pre-purchase counseling	HC0001	0														
HUD-OHC-FY15	Administrative	HC0006	0														
HUD-OHC-FY15	Training	HC0003	0														
HUD-OHC FY15	Marketing	HC0004	0														
Special Needs Grant #	Administrative	SN0001	0														
			0														

PAR - Activity Performed

"**Activity Performed**" should be a high-level description of tasks performed.

1. Recipient Name:
2. Recipient Address:

3. Employee Name:
4. Employee Title:
5A. Start Date

5B. End Date

Fund Code	Activity Performed	Activity Code	Total Hours	Day of														
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
																		Hour
HUD-OHC-FY15	One on One: Pre-purchase counseling	HC0001	0															
HUD-OHC-FY15	Administrative	HC0006	0															
HUD-OHC-FY15	Training	HC0003	0															
HUD-OHC FY15	Marketing	HC0004	0															
Special Needs Grant #	Administrative	SN0001	0															
			0															
	Leave Without Pay		0															
	Holiday		0															
	Compensated Leave		0															
	Other (Specify)		0															
	Total Hours (Worked and Leave Taken)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PAR - Activity Code

"**Activity Code**" should be a unique identifier assigned to each task of the funding source.

1. Recipient Name:
2. Recipient Address:

3. Employee Name:
4. Employee Title:
5A. Start Date

5B. End Date ____

Fund Code	Activity Performed	Activity Code	Total Hours	Day													
				1	2	3	4	5	6	7	8	9	10	11	12	13	14
HUD-OHC-FY15	One on One: Pre-purchase counseling	HC0001	0														
HUD-OHC-FY15	Administrative	HC0006	0														
HUD-OHC-FY15	Training	HC0003	0														
HUD-OHC FY15	Marketing	HC0004	0														
Special Needs Grant #	Administrative	SN0001	0														
			0														
	Leave Without Pay		0														
	Holiday		0														
	Compensated Leave		0														
	Other (Specify)		0														

Example PAR

- For each day of the month, make sure the number of hours shown on the timesheet is allocated to a specific funding source & activity code.

PERSONNEL ACTIVITY REPORT

1. Recipient Name:
2. Recipient Address:

3. Employee Name:
4. Employee Title:
5A. Start Date   5B. End Date

Fund Code	Activity Performed	Activity Code	Total Hours	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
																		Hours Worked				
HUD-OHC-FY15	One on One: Pre-purchase counseling	HC0001	24		5	4	2		2			6		1		4						
HUD-OHC-FY15	Administrative	HC0006	20		2	3	5		2			1	4		3							
HUD-OHC-FY15	Training	HC0003	19				1		4				2	7	5							
HUD-OHC FY15	Marketing	HC0004	13			1		5				1	2			4						
Special Needs Grant #	Administrative	SN0001	4		1			3														
			0																			
	Leave Without Pay		0																			
	Holiday		0																			
	Compensated Leave		0																			
	Other (Specify)		0																			
	Total Hours (Worked and Leave Taken)		80	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	0	0	0	0

PAR - Total Hours

- This column is the sum of the hours worked during the month by each employee for each activity code.

PERSONNEL ACTIVITY REPORT

1. Recipient Name:
2. Recipient Address:

3. Employee Name:
4. Employee Title:
5A. Start Date   5B. End Date

Fund Code	Activity Performed	Activity Code	Total Hours	Day of the Month																		
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
												Hours Worked										
HUD-OHC-FY15	One on One: Pre-purchase counseling	HC0001	24		5	4	2		2			6		1		4						
HUD-OHC-FY15	Administrative	HC0006	20		2	3	5		2			1	4		3							
HUD-OHC-FY15	Training	HC0003	19			1		4					2	7	5							
HUD-OHC FY15	Marketing	HC0004	13			1		5				1	2			4						
Special Needs Grant #	Administrative	SN0001	4	1			3															
			0																			
	Leave Without Pay		0																			
	Holiday		0																			
	Compensated Leave		0																			
	Other (Specify)		0																			
	Total Hours (Worked and Leave Taken)		80	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	0	0	0	0

PAR - Total Hours

- The total number of hours shown on the PAR should agree with the total number of hours shown on each employee's timesheet.

- Additionally, the total hours charged to each grant needs to agree with the quarterly reports submitted to HUD-OHC.

PERSONNEL ACTIVITY REPORT

1. Recipient Name:
2. Recipient Address:

3. Employee Name:
4. Employee Title:
5A. Start Date   5B. End Date

Fund Code	Activity Performed	Activity Code	Total Hours	Day of the Month																		
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
				Hours Worked																		
HUD-OHC-FY15	One on One: Pre-purchase counseling	HC0001	24	5	4	2		2			6		1		4							
HUD-OHC-FY15	Administrative	HC0006	20	2	3	5		2			1	4		3								
HUD-OHC-FY15	Training	HC0003	19			1		4					2	7	5							
HUD-OHC FY15	Marketing	HC0004	13			1		5			1	2		4								
Special Needs Grant #	Administrative	SN0001	4	1			3															
			0																			
	Leave Without Pay		0																			
	Holiday		0																			
	Compensated Leave		0																			
	Other (Specify)		0																			
	Total Hours (Worked and Leave Taken)		80	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	0	0	0	0

Keep In Mind…

HUD's Housing Counseling (HC) Program Handbook (7610.1), Chapter 5 Paragraph 13: "Failure to comply with recordkeeping & reporting requirements could result in consequences which may include, but are not limited to:

- A delay in payment of vouchers under a HUD HC grant;
- The grantee's forfeiture of all remaining funds in the grant account;
- The grantee's future HC grant applications being adversely rated because of this failure;
- Ineligibility for HUD HC training resources;
- Placement in inactive status or termination of the agency's approved or participating status & deletion from the list of HUD-approved & participating agencies."

References

- [OMB's Uniform Guidance (2014)](#)

- [GAO's Standards on Internal Control in the Federal Government (2014)](#)

- [HUD's Housing Counseling Program Handbook (7610.1)](#)

Training Archives

- Webinar materials will be posted on the HUD Exchange in the Webinar Archive
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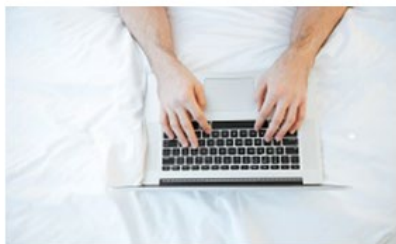This page is updated weekly to reflect trainings hosted by:

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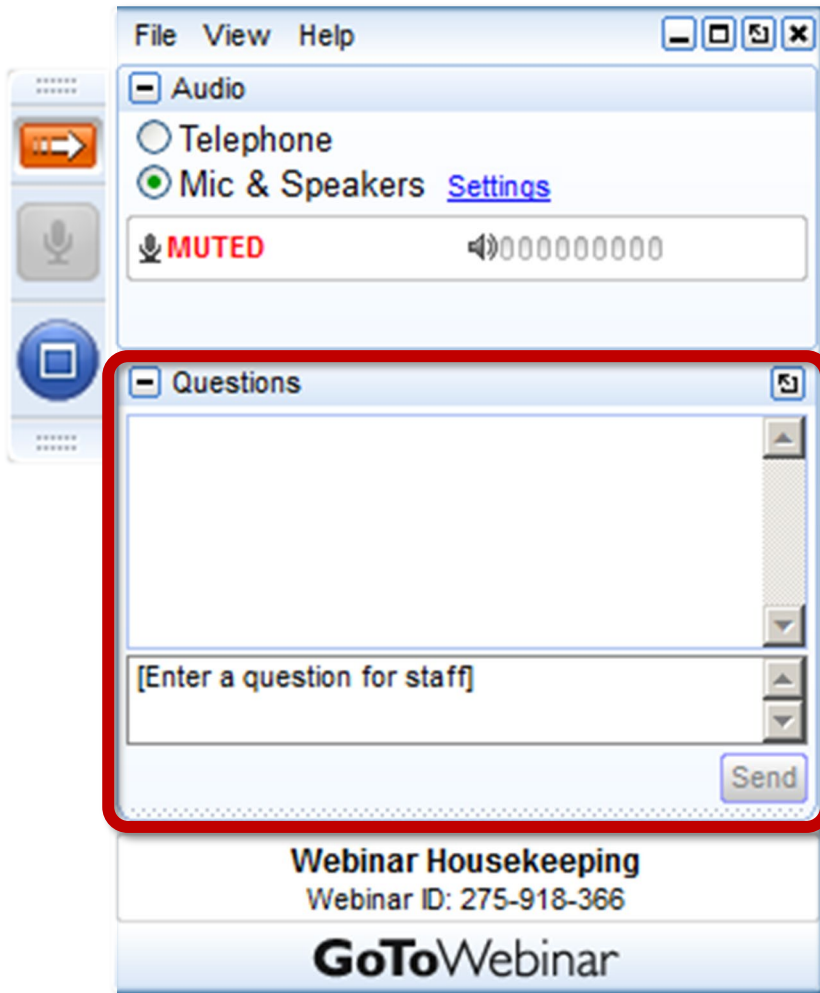
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- **Was this webinar useful to you? To your clients?**

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- **Any other comments?**

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Conclusion

THANKS
for
ATTENDING