

## Cache County School District Policy Series 6000: Finance and Operations

Policy No. 6075 P1

### Time and Effort Documentation Procedures

Time and effort documents are produced semi-annually, unless a specific program requires them more frequently. This documentation is after-the-fact and should reflect actual time spent by employees, not a budgeted estimate.

The District utilizes time and attendance software to track and document employee time records. The business services department is responsible for collecting payroll data from the current timekeeping program and associated financial software.

All payroll data is maintained in accordance with the current USBE-approved chart of accounts. This data is used to populate time and effort documentation.

Time and effort documents should include the following information and should reasonably reflect the total work activity for each employee:

- Reporting period start and end dates
- First and last name of the employee
- Program name and number
- Actual percentage of work performed in each program, totaling 100% for each employee

The business services department distributes time and effort reports to each program supervisor for certification. The purpose of certification is to verify accuracy and alignment with grant objectives. Certification is provided by the program supervisor's or the employee's signature. Digital or handwritten signatures are allowed. To certify, a program supervisor must have direct knowledge of the work performed during the reporting period. Signatures should be collected within 30 days of the end of the reporting period.

If a supervisor or employee notes an error in the report, the business services department will correct the error and reissue the report. Once certified, time and effort documents become official records of the District and are retained for 5 years in accordance with current records retention standards. Documents shall be maintained such that they are readily available for review by internal and external auditors.

### **Codes to Reference**

2CFR 200.430 – Code of Federal Regulations

R277-113(5) – Administrative Board Rule

R277-113(6) – Administrative Board Rule

2CFR 200.334 – Code of Federal Regulations

Approved by the District Administration: February 19, 2026