



RI DEPARTMENT OF PUBLIC SAFETY
Public Safety Grant Administration Office

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Subrecipient Timesheet Policy

All personnel paid with grant funds and volunteers used as match are required to keep track of time and activities.

Generally, employees who charge their time to multiple funding sources, whether multiple federal awards or a mix of federal and non-federal programs, complete time sheets which include the following information:

- Number of hours worked in each program for each day along with an activities log.
- Total number of hours worked during the payroll period.
- Employee's signature.
- Signature of employee's supervisor.
- Employees who charge 100% of their time to a specific federal award can choose to fill out a timesheet as described above or complete a time certification.
- Time certifications state an employee worked 100% of their time on one federal award.

Directors and executive staff can charge their time spent on federal awards, as long as they track their time spent on all funding sources, both federal and non-federal, the same as any other employee is to do. This time spent must be on allowable activities.

Timesheets must be signed by the employee and a supervisor with firsthand knowledge of the activities performed by the employee. Signature on the time sheets is affirmation that the report is an accurate accounting of the actual time the employee spent on the project. Electronic signatures are accepted and will be treated the same as a physical signature. Subrecipients are strongly encouraged to enact an electronic signature policy.

Any Executive Director must also have their timesheet signed by another management level individual with firsthand knowledge of the activities performed. This may be a Chief Financial Officer, Deputy Director, or other executive level employee.

Alternatively, the Executive Director's timesheets may be approved by the board of directors instead of having another executive level employee sign. The grant file should include a copy of the agenda and minutes from the board meeting clearly showing that approval of the Executive Director's timesheets as a meeting item and their approval. An agency may also designate a member of the Board of Directors to sign an Executive Director's timesheet. This should be enacted in a Board approved policy.

In all scenarios, the person signing an employee's timesheets must not be related to them or otherwise have a conflict of interest. Any employee's timesheets may be approved by the Board of Directors if the supervisor or other management level employee is related or otherwise conflicted.

Common Audit Findings

- No documentation or documentation that does not meet Federal standards.
- Employees charging salary as budgeted rather than as actually worked.

- Time worked on multiple grants/projects not recorded separately.
- Salaries and wages charged to the grants based on estimates or budgeted amounts instead of actual after-the-fact time.

Consequences of timekeeping findings

- May disallow entire claim for salary for all staff over the course of the entire grant.
- Grantee staff may spend excessive time on alternative documentation years after the fact.
- Unmet match requirement
- Loss of funding
- Financial penalties

Best practices for preventing timekeeping and timesheet pitfalls.

- Know the regulatory and other requirements.
- Have a written timekeeping policy and procedure.
- Regularly review the written timekeeping policies and procedures.
- Ensure timesheets (manual or electronic) meet requirements.
- Ensure staff are trained and follow the timekeeping policies and procedures.
- Review timesheets to ensure timesheets are completed and approved/signed as required.
- Maintain secure timesheet records and establish a written records retention policy.
- Record time allocations daily - actual hours worked is better than “in-out” time.
- Do not record time before the date, except for planned leave.
- Do not sign the timesheet until end of pay period.
- Double-check your time for accuracy.
- Implement procedures for a supervisor to review and approve all timesheets before processing payroll.

/s Michael Hogan

Michael Hogan, Executive Director

3/22/24

Date