



# Welcome to the USAREUR, Civilian Pay Time and Attendance Course

<http://www.eur.army.mil/g1/content/CPD/docs/dcps/TrainingSchedule.pdf>

## Upcoming Training:

**Files are readily available for download:** <http://www.eur.army.mil/g1/content/CPD/dcps/dcpsTrainingHandouts.html>  
Download and review the files and ensure that your time and attendance process is in accordance with Audit Response and USAREUR time and attendance guidelines

**SOP's are required as per Audit Response and DoD FMR Vol. 8, Chapter 2.**

- Hours of Work
- Leave and Absence
- Audit Response

| Training Times |             |
|----------------|-------------|
| Timekeeper     | 0900 - 1600 |
| Supervisor     | 0900 - 1200 |
| Super User     | 0900 - 1200 |
| NEPO           | 0930 - 1030 |
| Audit Response | 0900 - 1000 |

**Note: Do you have a Time and Attendance Contingency Of Operations Plan (COOP) process in place?**

Please keep your mic on mute at all times and only activate when you are ready to ask a question or provide feedback.  
Please utilize the (Chat) pod If you do not have a mic and would like to ask a question or provide feedback.  
If you are signing in as a guest please use your complete name.

This is no different from a classroom setting therefore please refrain from performing other duties not related to timekeeping while attending the course.

**To receive a certificate please send an email to [edgardo.d.burdios.civ@mail.mil](mailto:edgardo.d.burdios.civ@mail.mil)**

Edgardo Burdios  
DSN: 537-1556

## Civilian Pay Audit **Response**

### Information

Registration is open 1 hour prior to start time to allow participants to download training materials

**Registration will be closed 15 minutes after start time**

Headset with microphone is highly encouraged when attending the course

**Army is going through its first full scale audit this Fiscal Year**



<https://www.us.army.mil/suite/page/auditready>

#### Financial Statement Audit

- ✓ All Transaction that occur in FY 2015 using FY 2015 appropriation
- ✓ The Army's SBA Audit will begin in early FY15 and will require different tempo, support, and criteria



# DCPS Support

**Chief DCPS Support**  
 <https://connect.dco.dod.mil/r4snamz5th3/>  
 314-537-1551

**DCPS SUPPORT STAFF**  
**Financial Training Officer**  
 <https://connect.dco.dod.mil/r7klrv6750m/>  
 314 - 537 - 1556

**DCPS CUSTOMER SERVICE PLATFORM**  
**Pay Entitlements Specialist**  
 <https://connect.dco.dod.mil/r24l2yf15fn/>  
 Defacto Actions, Pay Cap Lifts, LQA Audits, Summer Hire, UIC/Org Builds, Systems access/ATAAPS/ Management Reports/EEO/Settlement cases/ ITS, CFC  
 314 - 537 - 1553

**Customer Service Representatives:**

Grafenwoeher, Belgium, Netherlands, Italy, Kuwait 408<sup>th</sup>, Donated Leave  
 <https://connect.dco.dod.mil/r3qft3rqs1a/>  
 314 - 537 - 1555

Kaiserslautern, Ramstein, Landstuhl,, Katterbach, Ansbach, Stuttgart, Wiesbaden, Garmisch, Baumholder  
 <https://connect.dco.dod.mil/r82ooq8maf/>  
 314 - 537 - 1552

**MAILING ADDRESS**  
**HQ USAREUR G1**  
**UNIT 29351**  
**APO AE 09014-9351**  
**Attn: DCPS Division**

**Fax Number:**  
**337-3106**

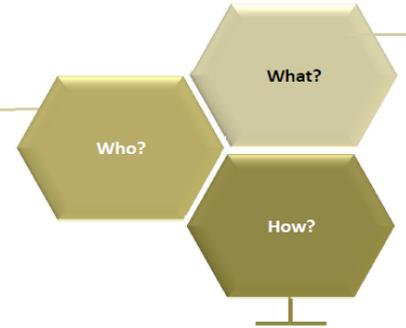
**Commercial Prefix:**  
**(WI) 0611 - 143 - 537 - XXXX**

# Audit Awareness

## What to Expect During the Audit

Financial statement auditors will talk to:

- Individuals at all levels and possibly external parties with whom the organization transacts business
- Individuals throughout the end-to-end processes associated with sampled transactions



Financial statement auditors will talk to individuals in order to:

- Identify key controls and assess their design and operating effectiveness
- Confirm that the process is compliant
- Gather supporting documentation for samples of transactions and perform testing

Financial statement auditors will review end-to-end business operations, evaluate the controls in place, and evaluate supporting documentation. To support, leadership can:

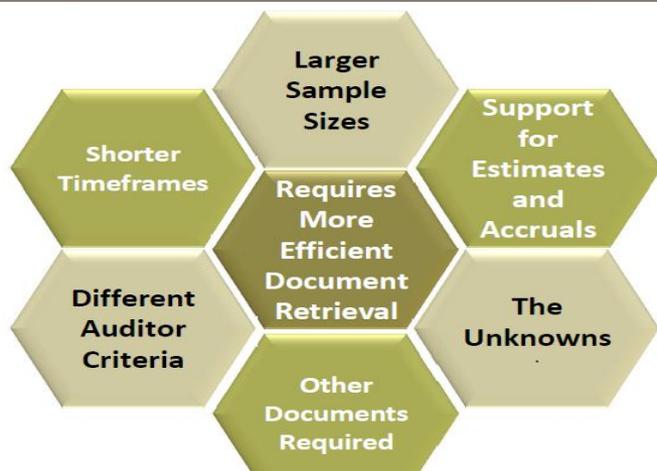
- Validate audit readiness of financial recording and reporting processes for all business segments
- Ensure controls are in place to enable accurate and timely recording of transactions
- Organize documents, use the audit trail checklist, and highlight key fields on the supporting documents

## Engaging with Auditors: Be Prepared

- Auditors expect and appreciate an organization that is “in control” and understands its operations.
- Anticipate/identify problems and prepare explanations beforehand.
- If you know an action is a mistake, they will know it’s a mistake. Auditors do this for a living and are familiar with most excuses.
- Be honest and be consistent.
- Only answer the question that is being asked; **NO more, NO less.**
- Do not offer subjective opinions or theories. Avoid words such as “probably” or “should be.”
- Prepare for the audit by familiarizing yourself with the audit process and business processes being audited.
- All questions should be in writing when feasible.
- Ensure you fully understand the question being asked before submitting documentation or responding to the auditor.



## How Will the Audit be Different from the Examinations?

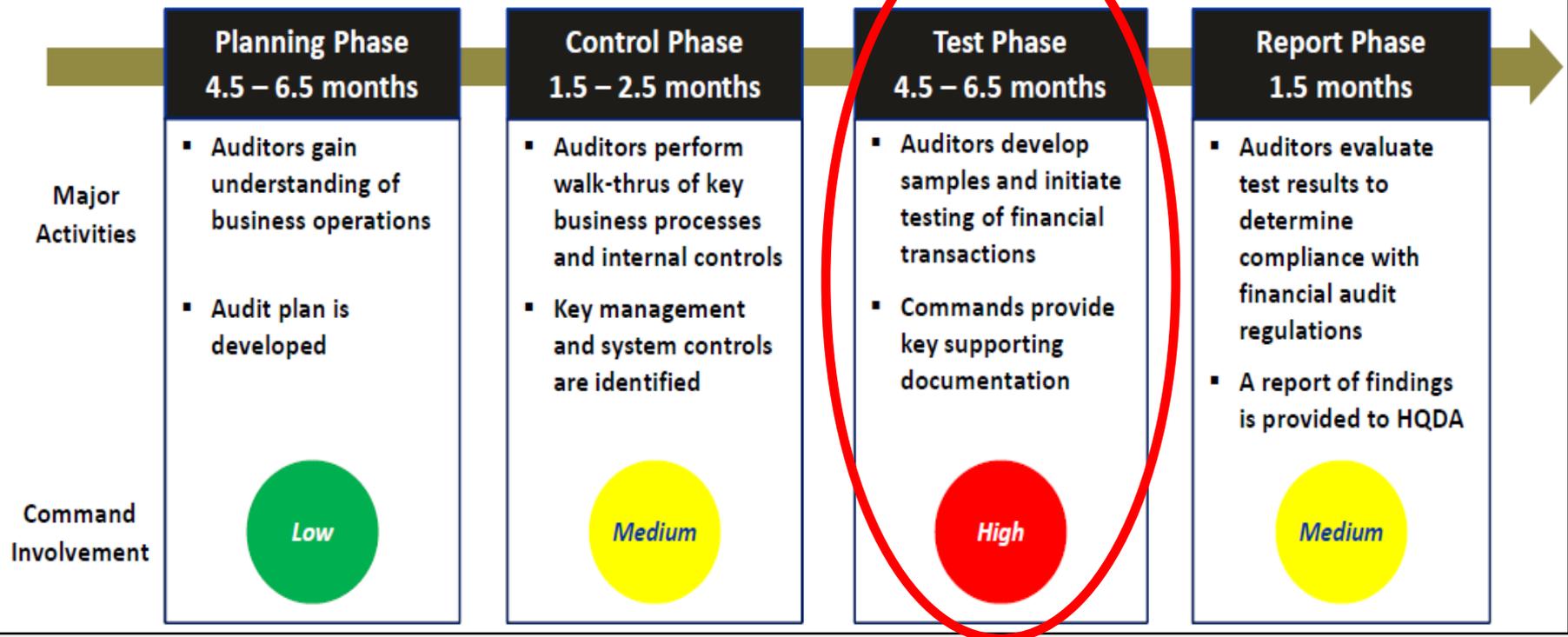


- Shorter Timeframes
- Larger Sample Sizes
- Support for Estimates and Accruals
- Requires More Efficient Document Retrieval
- The Unknowns
- Other Documents Required

# When does it affect the activity

## SBA Financial Statement Audit Sequence of Events

- The FY15 SBA Audit will consist of four major phases over approximately 12-17 months
- The key activities and levels of Command involvement vary in each phase





The Process

| O1                                                                                                   |         | GRC         |         |        |          |       |        |          |  |                     |                     |     |     |            |            |           |             |         |             |
|------------------------------------------------------------------------------------------------------|---------|-------------|---------|--------|----------|-------|--------|----------|--|---------------------|---------------------|-----|-----|------------|------------|-----------|-------------|---------|-------------|
| C                                                                                                    | D       | E           | F       | G      | H        | I     | J      | K        |  | L                   | M                   | N   | O   | P          | Q          | R         | S           | T       | U           |
| Sample                                                                                               | Command | Fund Center | Control | UIC    | Emp Actv | ORG   | EMP_ID | Emp Name |  | Date PPD End        | Date PD             | ETC | GRC | No Dif Hrs | No Ext Hrs | No Hrs PD | Amt Dif     | Amt Ext | Amt Eec     |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-01 12:00 AM | 2014-11-13 12:00 AM | R   | LA  | 16.00      | 0.00       | 16.00     | \$ 506.24   | 0       | \$ 506.24   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-01 12:00 AM | 2014-11-13 12:00 AM | R   | RG  | 64.00      | 0.00       | 64.00     | \$ 2,024.96 | 0       | \$ 2,024.96 |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-01 12:00 AM | 2014-11-13 12:00 AM | R   | UC  | 0.00       | 0.00       | 0.00      | \$ 334.12   | 0       | \$ 334.12   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-01 12:00 AM | 2014-11-13 12:00 AM | R   | UD  | 0.00       | 0.00       | 0.00      | \$ 25.31    | 0       | \$ 25.31    |
| Auditors/Internal Review sends out a list of required documents via excel to the DCPS Support Office |         |             |         |        |          |       |        |          |  |                     |                     |     | YF  | 14.00      | 0.00       | 14.00     | \$ 204.12   | 0       | \$ 204.12   |
|                                                                                                      |         |             |         |        |          |       |        |          |  |                     |                     |     | UI  | 0.00       | 0.00       | 0.00      | \$ 101.25   | 0       | \$ 101.25   |
| 346                                                                                                  | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-01 12:00 AM | 2014-11-13 12:00 AM | R   | UJ  | 0.00       | 0.00       | 0.00      | \$ 156.94   | 0       | \$ 156.94   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-01 12:00 AM | 2014-11-13 12:00 AM | R   | YE  | 28.00      | 0.00       | 28.00     | \$ 1,386.70 | 0       | \$ 1,386.70 |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-01 12:00 AM | 2014-11-13 12:00 AM | R   | UF  | 0.00       | 0.00       | 0.00      | \$ 36.70    | 0       | \$ 36.70    |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | LA  | 16.00      | 0.00       | 16.00     | \$ 506.24   | 0       | \$ 506.24   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | LH  | 8.00       | 0.00       | 8.00      | \$ 253.12   | 0       | \$ 253.12   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | LS  | 8.00       | 0.00       | 8.00      | \$ 253.12   | 0       | \$ 253.12   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | YF  | 14.00      | 0.00       | 14.00     | \$ 204.12   | 0       | \$ 204.12   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | YE  | 28.00      | 0.00       | 28.00     | \$ 1,360.52 | 0       | \$ 1,360.52 |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | RG  | 48.00      | 0.00       | 48.00     | \$ 1,518.72 | 0       | \$ 1,518.72 |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | UI  | 0.00       | 0.00       | 0.00      | \$ 101.25   | 0       | \$ 101.25   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | UF  | 0.00       | 0.00       | 0.00      | \$ 36.71    | 0       | \$ 36.71    |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | UD  | 0.00       | 0.00       | 0.00      | \$ 25.31    | 0       | \$ 25.31    |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | UC  | 0.00       | 0.00       | 0.00      | \$ 334.12   | 0       | \$ 334.12   |
|                                                                                                      | USAREUR | A89CC       | 13.01   | WCOG99 | WCOG99   | AALDF | U2U2   | Andy Lim |  | 2014-11-15 12:00 AM | 2014-11-26 12:00 AM | R   | UJ  | 0.00       | 0.00       | 0.00      | \$ 156.93   | 0       | \$ 156.93   |

Good day,

Activity receives an email notification from DCPS requesting required documents

DCPS Support has received a request from USAREUR Internal Review & Audit Compliance team who has received a request from DA Army Audit Response team for the following information in support of the Army Audit Response January 2015 Sampling # 346 (SBR Civilian Payroll);

Please complete the attached Audit Coversheet and provide the RPA or NPA, employee elections documents (Health Benefits Election Form (SF 2089), Life Insurance Election Form (SF 2817), and Thrift Saving Plan Election Form (TSP-1), and Foreign allowances Application (SF1190) that were in effect for PPE 11/01/14 & 11/15/14 for Ms. Andy Lim (xxx-xx-6028).

The above requested information is needed NLT 1200, Friday 16 January 15.  
Thank you.

# Civilian Payroll Process Map

## Manpower Assessment

- Table Distribution Allowance (TDA)
- Required, Authorized, Actual

## Personnel Actions

- Standard Form (SF) 52, Request for Personnel Action (RPA)
- New Hires, Separations, Awards, etc.

## Obligating and Committing Funds

- Time Entry and Certification
- ATAAPS / DCPS

## Reviews and Reconciliations

- Master Employee Record (MER)



# General Controls vs. Process Specific Controls

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- General control activities are primarily manual controls that impact a number of business processes and should be implemented across Army Commands or States/Territories to prevent or detect material misstatements from occurring.
- **Process-specific internal control activities are related to specific transactions generated as a result of business process activities (e.g., Payroll, Contractual Services/Acquisition of Assets, and Reimbursables), and are primarily manual controls that should be implemented across Army Commands or States/Territories to prevent or detect material misstatements from occurring.**
- These internal control activities should be implemented to detect any potential errors or mitigate identified risks.



# Civilian Payroll Controls

## Civilian Payroll Sub-Process and Related IT Systems

| Sub-Process      | Related IT Systems                            |
|------------------|-----------------------------------------------|
| Civilian Payroll | ATAAPS, AUTONOA, DCPS, DCPDS, ADS, SDA, GFEBS |

**SBR 13.01 – Time and Attendance Certification**

**SBR 13.02 – Payroll Exceptions Review**

SBR 13.05 – RPA approval

SBR 13.06 – Master Employee Record



# 13.01 Supporting Documentation Requirements

In support of Army audit readiness efforts, **all commands are required to provide supporting documentation of GFEBs-based transactions for testing, examination, or audit efforts.**

## Directions:

- 1) **Commands should reference the Audit Support Handbook (ASH), Provided By Client (PBC) lists, process narratives, SOPs and other documents as needed to meet any transaction-related documentation requirements (on AKO at <https://www.us.army.mil/suite/files/33331630>).**
- 2) When deviating from the PBC list, ASH, etc, commands should write a memorandum for record explaining the logic behind any deviations as well as how the additional documentation supports the business event or control activity.
- 3) One PBC Coversheet should be submitted for each sample uploaded to AADR.
- 4) Please mark the specific evidence of controls on your documentation. Use highlighting, circling, narration or specific identification to show the evidence of the controls performed
- 5) **Please provide original, digitally signed versions of documents. A pdf version of a digitally signed document does not retain the date of the digital signature, especially if the "Approve It" software has been used.**
- 6) All samples must clearly demonstrate a clear and direct connection to the data element provided in the PBC List. Documentation that lacks this demonstrated information are at risk for failure due to an inability to corroborate supporting documentation to the data elements in the PBC List

**DISCLAIMER:** *The list below is NOT a complete nor exhaustive list, it represents the typical type of documents(s) that could be provided to support evidence of each control. However, it is incumbent upon each responder to obtain and provide documentation that completely and adequately evidences, substantiates and explains how this evidences the performance of each control.*

**Documentation Objective:** To provide supporting documentation that demonstrates that the salary remitted to an employee agrees to the hours recorded on a certified timesheet and the hours/amounts recorded in DCPS. The documentation must demonstrate that the employees timesheet was certified by an authorized individual, that support for non regular duty hours is appropriately documented, and that the rate recorded in DCPS ties to the employees current SF 52 and elections information.

## Example of Documentation Requested:

### **To be provided by the fund centers/UICs:**

1. Certified timesheet. (Required Documentation)
2. Additional documents supporting certified timesheet (e.g., leave slips, overtime authorizations). (Required Documentation)

### **To be provided by CHRA:**

3. Current RPA or NPA for employee (Required Documentation)
4. Employee elections documentation - Health Benefits Election Form (SF 2809), Life Insurance Election Form (SF 2817), and Thrift Savings Plan Election Form (TSP-1) (Required Documentation)



# SBR 13.01 Time and Attendance Certification

## Control Activity:

Bi-weekly, a supervisor or alternate reviews time sheets (manual or electronic formats) as submitted by staff to ensure that the information entered is valid and accurate. This review and approval is evidenced by the supervisor or alternate's signature and date on the time sheet.

**IMPORTANT NOTE:** The certification of T&A is an authorization for the expenditure of government funds. Each employee's T&A must be certified correct by the employee's supervisor, acting supervisor, other equivalent official, or a higher level manager authorized to act as an alternate certifier at the end of the pay period.

## Control Objective:

To ensure all employee time and attendance information is reviewed by a supervisor or alternate individual.

|                    |                                                                                                                                                                                                                                  |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Owner              | Supervisor, Alternate individual                                                                                                                                                                                                 |
| Frequency          | Bi-Weekly                                                                                                                                                                                                                        |
| Document Retention | 6 years, 3 months                                                                                                                                                                                                                |
| Control Type       | Preventive                                                                                                                                                                                                                       |
| Policy             | DoD FMR 7000.14-R <ul style="list-style-type: none"> <li>- Volume 8, Civilian Pay Policies and Procedures; Chapter 2: Time and Attendance</li> <li>- Volume 8, Civilian Pay Policies and Procedures; Chapter 5: Leave</li> </ul> |

GAO-03-352G Maintaining Effective Control over Employee Time and Attendance Reporting



# Sample Training Work Schedule Assignment Form

## Work Schedule Assignment Form

- The work schedule defines the basic work requirement as the number of hours, excluding overtime hours, an employee is required to work or to account for by charging leave.
- Attendance and absence must be consistent with the employment status for the individual.
- An approved work schedule for each employee shall be maintained showing the planned arrival and departure for each day to support the time and attendance report.**

Employee Name: \_\_\_\_\_  
 Pay Period Begin Date: \_\_\_\_\_ **AWS code:** \_\_\_\_\_  
 Start/End Time: \_\_\_\_\_ Lunch period: (  ) 30 min (  ) 45 min (  ) 60 min

| Sun  | Mon  | Tue  | Wed  | Thu  | Fri  | Sat  | Sun  | Mon  | Tue  | Wed  | Thu  | Fri  | Sat  | Total |
|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80.00 |

Enter # of hours on the designated workdays

### Regular Work Schedule

Full-Time Employees (AWS 0 – Neither Compressed nor Flexible)

Full-time employees under a standard work schedule (8 hours a day, 40 hours a week) are excused from 8 hours of non-overtime work, which are considered part of the 40-hour basic workweek.

### Flexible Work Schedule

Under certain flexible schedules, DoD civilian employees may work longer or shorter hours, including credit hours on any given workday, without taking leave or being paid overtime, so long as their basic biweekly work requirements are met. See [Title 5, United States Code \(U.S.C.\), section 6121](#). By electing to work hours in excess of their tour of duty, employees may also complete the biweekly basic work requirements in fewer than 10 workdays without being paid overtime or being charged leave for the non-workdays. **(AWS 1, 2, 3, 4, 5, 7, D, and E)**

### Compressed Work Schedule

A full-time or part-time employee on a compressed work schedule who does not work because of a holiday receives his or her rate of basic pay for the number of hours he or she was scheduled to work on the holiday. For example, if a holiday falls on a 10-hour basic workday, the employee's holiday is 10 hours. (See 5 CFR 610.406.) **(Schedule (AWS 6 and 8)**

Employee

Supervisor Signature/date



# SBR 13.01 Evidential Matter

|                          |                      |                          |                   |                                             |                               |
|--------------------------|----------------------|--------------------------|-------------------|---------------------------------------------|-------------------------------|
| EMPLOYEE SSN<br>required | Activity<br>required | Organization<br>required | Tag #<br>required | EMPLOYEE NAME (LAST, FIRST, MI)<br>required | PAY PERIOD ENDING<br>required |
|--------------------------|----------------------|--------------------------|-------------------|---------------------------------------------|-------------------------------|

| HOURS OF WORK |     |      |                                                           |          |          |          |          |          |          |      |          |          |          |          |          |          |          |
|---------------|-----|------|-----------------------------------------------------------|----------|----------|----------|----------|----------|----------|------|----------|----------|----------|----------|----------|----------|----------|
| ////          | AWS | WK 1 | 1<br>SUN                                                  | 2<br>MON | 3<br>TUE | 4<br>WED | 5<br>THU | 6<br>FRI | 7<br>SAT | WK 2 | 1<br>SUN | 2<br>MON | 3<br>TUE | 4<br>WED | 5<br>THU | 6<br>FRI | 7<br>SAT |
| TOUR          |     |      |                                                           | 8        | 8        | 8        | 8        | 8        |          |      | 8        | 8        | 8        | 8        | 8        |          |          |
| optional      |     |      | supervisor's established work schedule for the pay period |          |          |          |          |          |          |      |          |          |          |          |          |          |          |
| GRADED ND     |     |      |                                                           |          |          |          |          |          |          |      |          |          |          |          |          |          |          |

| WK# | DAY# | TYPE HOUR | HOURS | JOB ORDER NUMBER | E/H OTH                                                        | LST HR | TMP SFT | NIGHT DIFF | INJURY NUM | START TIME | INIT |  |  |  |
|-----|------|-----------|-------|------------------|----------------------------------------------------------------|--------|---------|------------|------------|------------|------|--|--|--|
| 1   | 4    | LA        | 8     | 0                | sample of employee taking annual leave. Documentation required |        |         |            |            |            |      |  |  |  |
| 2   | 5    | OS        | 2     | 0                | Only enter overtime hours worked                               |        |         |            |            |            |      |  |  |  |

Review the time sheet to ensure hours recorded are accurate and complete

some type tour codes require additional entries in these fields. Occasional night differential entries are entered here

|                    |                                                      |                      |      |
|--------------------|------------------------------------------------------|----------------------|------|
| required           | required ( not valid without supervisor's signature) |                      |      |
| EMPLOYEE SIGNATURE | DATE                                                 | SUPERVISOR SIGNATURE | DATE |

| CODES                                                    |                                          |                                       |
|----------------------------------------------------------|------------------------------------------|---------------------------------------|
| CA-Religious Comp Time Taken                             | HC-Holiday Call Back                     | OC-Overtime CallBack                  |
| CB-Comp Time for Travel Earned                           | HF-Holiday Work, First Shift (Ungraded)  | OS-Overtime Scheduled                 |
| CC-Comp Time CallBack                                    | HG-Holiday Work (Graded)                 | OU-Overtime Unscheduled               |
| CD-Credit Hours Earned                                   | HS-Holiday Work, Second Shift (Ungraded) | OX-Overtime Exception (Intermittents) |
| CE-Comp Time Earned                                      | Holiday Work, Third Shift (Ungraded)     | RF-Regular, 1st Sft (Ungraded)        |
| CF-Comp Time for Travel Taken                            | KA-LWOP                                  | RG-Regular, Graded                    |
| CN-Credit Hours Taken                                    | KC-AWOL                                  | RS-Regular, 2nd Sft (Ungraded)        |
| CR-Religious Comp Time Earned                            | LA-Annual Leave                          | RT-Regular, 3rd Sft (Ungraded)        |
| CT-Comp Time Taken                                       | LH-Holiday                               | SG-Sunday Graded (GS-Employees)       |
| DA-Birth of Son/Daughter (FMLA)                          | LK-Home Leave                            |                                       |
| DB-Adoption or Foster Care (FMLA)                        | LM-Military Leave                        |                                       |
| DC-Care of Immed. FM w/a Serious Health Condition (FMLA) | LN-Administrative Leave                  |                                       |
| DD-Serious Health Condition of Employee (FMLA)           | LS-Sick Leave                            |                                       |
| DE-Use of Sick Leave Family Care Purposes                | LT-Days Off due to Injury                |                                       |
| DF-Adoption or Foster Care (FFLA)                        | LU-Day Of Injury                         |                                       |
|                                                          | LV-Excused Lateness                      |                                       |
|                                                          | LY-Time Off Award                        |                                       |

Regularly used Type Hour codes

CERTIFICATION: ATTENDANCES AND ABSENCES CERTIFIED CORRECT. OVERTIME APPROVED IAW EXISTING LAWS AND REGULATIONS FOR NON-EXEMPT FLSA. I DID NOT SUFFER OR PERMIT ANY OVERTIME WORK OTHER THAN AS REPORTED FOR THIS PAY PERIOD. CONTAINS INFORMATION SUBJECT TO THE PRIVACY ACT OF 1974 AS AMENDED.



# SBR 13.01 Control Procedures

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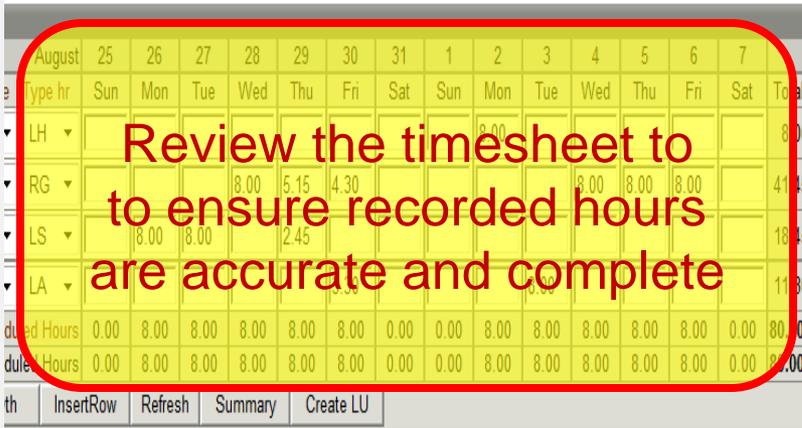
- Review the time sheet to ensure that the employee's name, hours worked and classification during associated time period are correct.
- Sign/certify the time sheet (electronically/manually).
- Date the time sheet (electronically/manually).
- Retain the documentation for 6 years, 3 months.

# SBR 13.01 Evidential Matter, Cont.

## ATAAPS Online Time and Attendance Certification

The appropriate Supervisor/Certifier reviews and approves the time card in ATAAPS. Must be certified no later than close of business on Friday before the end of each pay period.

**Objective of Control: All employee time and attendance information is reviewed by an authorized approver/certifier.**



**Review the timesheet to ensure recorded hours are accurate and complete**

| August | 25    | 26   | 27   | 28   | 29   | 30   | 31   | 1    | 2    | 3    | 4    | 5    | 6    | 7    | Total |
|--------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| Type   | hr    | Sun  | Mon  | Tue  | Wed  | Thu  | Fri  | Sat  | Sun  | Mon  | Tue  | Wed  | Thu  | Fri  | Sat   |
| LH     |       |      |      |      |      |      |      |      | 8.00 |      |      |      |      |      | 8.00  |
| RG     |       |      |      | 8.00 | 5.15 | 4.30 |      |      |      |      | 8.00 | 8.00 | 8.00 |      | 41.45 |
| LS     |       | 8.00 | 8.00 |      | 2.45 |      |      |      |      |      |      |      |      |      | 18.45 |
| LA     |       |      |      |      |      |      |      |      |      |      |      |      |      |      | 11.80 |
| duled  | Hours | 0.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 | 0.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 | 80.00 |
| duled  | Hours | 0.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 | 0.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 | 80.00 |

| Employee Information                |                                     |                                     | AWS Code | Scheduled | Reported | Regular | PdLeave | UnPdLeave | Premium | Leave                               | Premium                             | Comment |
|-------------------------------------|-------------------------------------|-------------------------------------|----------|-----------|----------|---------|---------|-----------|---------|-------------------------------------|-------------------------------------|---------|
| Detail                              | Certify                             | Concurred                           |          |           |          |         |         |           |         |                                     |                                     |         |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | 1        | 80.00     | 80.00    | 72.00   | 8.00    | 0.00      | 0.00    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |         |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | 1        | 80.00     | 80.00    | 56.00   | 24.00   | 0.00      | 0.00    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |         |

| Leave                    | Premium                             | Comment                    |
|--------------------------|-------------------------------------|----------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Employee on T-LWOP         |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Employee                   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Employee returned 06/19/13 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | KE and                     |

**Every effort to resolve the discrepancy should be made.**

**A brief remark to justify the red triangle is required.**

**Document Retention Period: 6 years, 3 months**

**Recurring Points of Concern: Ensure reviewer has the required authority to review and sign off on an employee's time card.**

# Approving corrected and/or retro labor hours



1. Click on notifications

2. Click on Retro Certification

3. Click on roster hyperlink

Roster: CPD DCPS [dropdown] [left arrow] [right arrow] Roster  
 Begin Pay Period: 2013-Sep-22 [dropdown] [left arrow] [right arrow] PayPeriod

| Employee Information |                                     |                          |          |             |          |           |          |         |         |           |         |                |       |         |                   |  |
|----------------------|-------------------------------------|--------------------------|----------|-------------|----------|-----------|----------|---------|---------|-----------|---------|----------------|-------|---------|-------------------|--|
| Detail               | Certify                             | Concurred                | Employee | SSN         | AWS Code | Scheduled | Reported | Regular | PdLeave | UnPdLeave | Premium | Certifier Name | Leave | Premium | Comment           |  |
|                      | <input type="checkbox"/>            | <input type="checkbox"/> |          | *** ** 3905 | 2        | 80.00     | 80.00    | 32.00   | 48.00   | 0.00      | 0.00    |                |       |         | LS lv form needed |  |
|                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> |          | *** ** 9773 | 1        | 80.00     | 80.00    | 80.00   | 0.00    | 0.00      | 0.00    | certified      |       |         |                   |  |

3. Click on the book to review the highlighted corrections made for accuracy  
 4. Certify retro or corrected labor hours by clicking on certify box.  
 5. Comments field is required when red triangle exists



# SBR 13.02 Payroll Exception Review

## Control Activity:

Bi-weekly, a designated individual reviews the Missing Time Report and the Invalid Transaction Report from DCPS and resolves any identified payroll exceptions. This review is evidenced by the designated individual's signature and date on the exception reports.

Reports must be generated every pay period.  
 Reports **can not** be generated for previous pay periods

## Control Objective:

To ensure civilian payroll exceptions are reviewed and resolved during bi-weekly civilian payroll processing.

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Owner              | Designated individual, Customer Service Representative (CSR)                                                                                                                                                                                                                                                                                                                                                    |
| Frequency          | Bi-Weekly                                                                                                                                                                                                                                                                                                                                                                                                       |
| Document Retention | 6 years, 3 months                                                                                                                                                                                                                                                                                                                                                                                               |
| Control Type       | Preventive                                                                                                                                                                                                                                                                                                                                                                                                      |
| Policy             | DoD FMR 7000.14-R <ul style="list-style-type: none"> <li>- Volume 8, Civilian Pay Policies and Procedures; Chapter 2: Time and Attendance. Section 0206, Adjustments and Corrections</li> <li>- Volume 8, Civilian Pay Policies and Procedures; Chapter 9: Records , Files, and Reports. Section 0902, Reports</li> </ul> GAO-03-352G Maintaining Effective Control over Employee Time and Attendance Reporting |

Timekeeper  
as per DFAS Concept of Operations

**CSR's only monitor outstanding or overdue reports and may provide assistance to timekeepers to resolve discrepancies.**

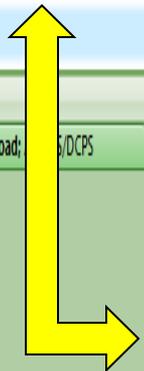
## Required Reports SBR 13.02

- <https://dfas4dod.dfas.mil/systems/dcps/consolid/files/tnauserm.htm> (section F3)
- **Missing Time**
- **Invalid Transaction and retro invalid transaction**
- **Conversion of Hours (recommended)**
- Call up these reports following input of time
- Correct discrepancies work with CSR
- Rerun the missing time report to verify if discrepancy is cleared
- All discrepancies should be clear before close of business on Tuesday after end of pay period.

Message from the Indianapolis Civilian Payroll Office:  
Help DFAS reduce the number of special pays by inputting time and attendance as early as possible. Work timekeeping reports promptly and follow up to ensure that issues have been resolved.

# Reports dates and Pay Cycle

|                | Sunday                     | Monday                                                                                                                                                              | Tuesday                                                                                                                                                              | Wednesday                                                                 | Thursday                                                                                        | Friday                                                                    | Saturday                      |
|----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------|
| May 17 - 23    | May 17<br>BEGIN PAY PERIOD | 18<br>SDA upload; ATAAPS/DCPS                                                                                                                                       | 19<br>ATAAPS leave update; ATAAPS<br>clear invalid transaction discrepancies; DCPS<br>clear missing time<br>Review Conversion of Hours<br>Run Non Pay BEF/AFT report | 20<br>Payroll runs; DCPS<br>Run Non Pay BEF/AFT report                    | 21<br>Leave Availability Report is sent out<br>LES STATEMENT ONLINE                             | 22<br>Review / concur with labor hrs; ATAAPS                              | 23                            |
| Pay week       |                            |                                                                                                                                                                     |                                                                                                                                                                      |                                                                           |                                                                                                 |                                                                           |                               |
| May 24 - 30    | 24                         | 25<br>ATAAPS Default Labor; Activity<br>Review / concur with labor hrs; ATAAPS<br> | 26<br>Review / concur with labor hrs; ATAAPS<br>Review required reports; T&A sites                                                                                   | 27<br>CERTIFICATION DAY; ATAAPS<br>Review / concur with labor hrs; ATAAPS | 28<br>CERTIFICATION DAY; ATAAPS<br>DAC payday; ONLINE<br>Review / concur with labor hrs; ATAAPS | 29<br>CERTIFICATION DAY; ATAAPS<br>Review / concur with labor hrs; ATAAPS | 30<br>END OF PAY PERIOD; DCPS |
| NON Pay week   |                            |                                                                                                                                                                     |                                                                                                                                                                      |                                                                           |                                                                                                 |                                                                           |                               |
| May 31 - Jun 6 | 31<br>BEGIN PAY PERIOD     | Jun 1<br>SDA upload; ATAAPS/DCPS                                                                                                                                    | 2<br>ATAAPS leave update; ATAAPS<br>clear invalid transaction discrepancies; DCPS<br>clear missing time<br>Review Conversion of Hours<br>Run Non Pay BEF/AFT report  | 3<br>Payroll runs; DCPS<br>Run Non Pay BEF/AFT report                     | 4<br>Leave Availability Report is sent out<br>LES STATEMENT ONLINE                              | 5<br>Review / concur with labor hrs; ATAAPS                               | 6                             |





# SBR 13.02 Evidential Matter

REPORT NO. : P6605R02

REPORT DATE: 09/18/13 09:31

MISSING TIME/CREATED LEAVE REPORT

PAY PERIOD ENDING DATE 09/21/13

T&A SITE: WATL9800

T&A GROUP: MP00

| ACT | ORG<br>CODE | SSN | NAME | DATE |
|-----|-------------|-----|------|------|
|-----|-------------|-----|------|------|

Tuesday after the end of each pay period the timekeeper must generate and review the Missing Time Report and resolve any errors identified

**Designated individual sign and date the Missing Time Report to evidence review**  
Annotate the cause (if any) and action taken to resolve discrepancy



# SBR 13.02 Evidential Matter, Cont.

REPORT NO. : P6608R01  
REPORT DATE: 08/19/13 17:28

INVALID TRANSACTION REPORT  
PAY PERIOD ENDING DATE RETRO

T&A SITE: WATL9800 TA GROUP: MC10

| ACT    | ORG | SSN         | NAME                   |
|--------|-----|-------------|------------------------|
| W6LVAA | AEA | 123-45-6789 | Karson, Silyo ROBERT C |

| DATE                                                                                   | EFF | WK | DY | JOB ORDER NUMBER | TYP | HRS | CD | SFT | CD | OVRD | SIGN | IDC | HRS/AMT | E/H | SIGN | IDC |  |
|----------------------------------------------------------------------------------------|-----|----|----|------------------|-----|-----|----|-----|----|------|------|-----|---------|-----|------|-----|--|
| 12/31/12                                                                               |     | *  | *  |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |
| REMARKS 2112 TOTAL BASE HOURS ARE LESS THAN TOUR OF DUTY HOURS FOR DAY RETRO PAY PD EN |     |    |    |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |

| DATE                                                                                   | EFF | WK | DY | JOB ORDER NUMBER | TYP | HRS | CD | SFT | CD | OVRD | SIGN | IDC | HRS/AMT | E/H | SIGN | IDC |  |
|----------------------------------------------------------------------------------------|-----|----|----|------------------|-----|-----|----|-----|----|------|------|-----|---------|-----|------|-----|--|
| 01/01/13                                                                               |     | *  | *  |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |
| REMARKS 2112 TOTAL BASE HOURS ARE LESS THAN TOUR OF DUTY HOURS FOR DAY RETRO PAY PD EN |     |    |    |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |

| DATE                                                                                   | EFF | WK | DY | JOB ORDER NUMBER | TYP | HRS | CD | SFT | CD | OVRD | SIGN | IDC | HRS/AMT | E/H | SIGN | IDC |  |
|----------------------------------------------------------------------------------------|-----|----|----|------------------|-----|-----|----|-----|----|------|------|-----|---------|-----|------|-----|--|
| 01/02/13                                                                               |     | *  | *  |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |
| REMARKS 2112 TOTAL BASE HOURS ARE LESS THAN TOUR OF DUTY HOURS FOR DAY RETRO PAY PD EN |     |    |    |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |

| DATE                                                                                   | EFF | WK | DY | JOB ORDER NUMBER | TYP | HRS | CD | SFT | CD | OVRD | SIGN | IDC | HRS/AMT | E/H | SIGN | IDC |  |
|----------------------------------------------------------------------------------------|-----|----|----|------------------|-----|-----|----|-----|----|------|------|-----|---------|-----|------|-----|--|
| 01/03/13                                                                               |     | *  | *  |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |
| REMARKS 2112 TOTAL BASE HOURS ARE LESS THAN TOUR OF DUTY HOURS FOR DAY RETRO PAY PD EN |     |    |    |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |

Tuesday after the end of each pay period the timekeeper must generate and review the Invalid Transaction Report and resolve any errors identified

| DATE                                                                                   | EFF | WK | DY | JOB ORDER NUMBER | TYP | HRS | CD | SFT | CD | OVRD | SIGN | IDC | HRS/AMT | E/H | SIGN | IDC |  |
|----------------------------------------------------------------------------------------|-----|----|----|------------------|-----|-----|----|-----|----|------|------|-----|---------|-----|------|-----|--|
| 01/04/13                                                                               |     | *  | *  |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |
| REMARKS 2112 TOTAL BASE HOURS ARE LESS THAN TOUR OF DUTY HOURS FOR DAY RETRO PAY PD EN |     |    |    |                  |     |     |    |     |    |      |      |     |         |     |      |     |  |

**Designated individual sign and date the Missing Time Report to evidence review**  
Annotate the cause (if any) and action taken to resolve discrepancy



# Printed reports must be signed and dated every pay period

```

V13.10      3:49:28      T&A REPORTS MENU      08/26/13
-----DAILY-----
1. MISSING TIME      PPE date
   PROCESSING DATE
2. CONTROL OF HOURS
   PROCESSING DATE
3. INVALID TRANSACTION (SDA)  08/12/13
4. INVALID TRANSACTION (ND020) NONE
-----BIWEEKLY-----
5. MISSING TIME      (NB010) 08/13/13
6. MISSING TIME      (NB020) 08/14/13
7. CONTROL OF HOURS  (NB010) 08/13/13
8. CONTROL OF HOURS  (NB020) 08/14/13
9. INVALID TRANSACTION (NB000) NONE
10. INVALID TRANSACTION (NB010) NONE
11. INVALID TRANSACTION (NB020) NONE
12. CONVERSION OF HOURS (NB000) NONE
13. CONVERSION OF HOURS (NB010) 08/13/13
14. CONVERSION OF HOURS (NB020) 08/14/13
15. NON PAY BEF/AFT   (NB000) NONE
-----BIWEEKLY-----
16. NON PAY BEF/AFT (NB010) NONE
17. NON PAY BEF/AFT (NB020) NONE
18. SCHEDULE EDIT   (NB000) NONE
19. SCHEDULE EDIT   (NB010) NONE
20. SCHEDULE EDIT   (NB020) NONE
21. ENV CALLBACK    (NB000) NONE
22. ENV CALLBACK    (NB010) NONE
23. ENV CALLBACK    (NB020) NONE
24. RELIGIOUS COMPTIME NONE
25. TIMESHEETS
26. EMERGENCY TIME  NONE
27. NON PAY BEF/AFT WEEKEND NONE
-----RETRO-----
28. INVALID TRANSACTION 08/25/13
29. CONVERSION OF HOURS 08/21/13
30. NON PAY BEF/AFT     NONE
31. SCHEDULE EDIT       NONE
32. ENV CALLBACK        NONE

TA GROUP      PRINTER ID your assigned printer ID  PRINT OPTION (R/D) R
ENTER OPTION # & REQUIRED DATA, <PF1> TO EXIT OR <PF24> TO LOGOFF:

```

Run missing time report on Tuesday (USAREUR only) after the end of each pay period

Print and review invalid transactions #3, #4, and #28  
 a screen print signed and dated by designated individual will suffice if NONE is displayed  
 All discrepancies must be cleared.

Your designated printer ID enables you to print reports from your office printer.

Report number



## SBR 13.02 Control Procedures

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Review the Missing Time Report from DCPS.

- Ensure all missing time sheets have been approved and entered in DCPS.
- Perform after every pay period end (bi-weekly).

Review the Invalid Transaction Report from DCPS.

- Ensure all civilian payroll exceptions have been identified and resolved.
- Perform after every pay period end (bi-weekly).

Maintain documentation of resolved exceptions with the DCPS Civilian Payroll Exception Reports.

Sign the DCPS Civilian Payroll Exception Reports (electronically/ manually).  
-A designated individual.

Date the DCPS Civilian Payroll Exception Reports (electronically/ manually).

Retain documentation for 6 years, 3 months.



## Common Issues

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- Unsubmitted Documentation
  - Supporting documentation is not provided.
- Evidence of Review
  - Supporting documentation is missing a signature and/or date.



# Audit Response Cover Sheet

## OASA (FM&C) SBR Monthly Testing Coversheet

Control 13.01

Sample # 346

- Directions:** For each sample item:
1. Provide the following supporting documentation requested below, as it relates to each sample.
  2. Place a checkmark in the box to confirm the requested documentation is included in this submission.
  3. Please be sure to number all documents provided as indicated below (**M1, M2, etc**).
  4. If the requested document is not available, kindly attach a memo explaining the reason why.
  5. Any Personally Identifiable Information (PII) **must be redacted** prior to submitting to us; otherwise we cannot accept the document.

**Disclaimer:** All samples must clearly demonstrate a clear and direct connection to the data element provided in the PBC List. Documentation that lacks this demonstrated information is at risk for failure due to an inability to corroborate supporting documentation to the data elements in the PBC List.

### 13.01 Time and Attendance Certification

- M1  Certified timesheet.
- M2  Additional documents supporting certified timesheet (e.g., leave slips, overtime authorizations).
- M3  Current RPA or NPA for employee.
- M4  Employee elections documentation – Health Benefits Election Form (SF 2089), Life Insurance Election Form (SF 2817), and Thrift Savings Plan Election Form (TSP-1).

If you need to provide explanation of any supporting documents, please attach in a memo or use the space below.

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Any questions regarding knowledge of this sample and/or the checklist items provided should be directed to:

Name: \_\_\_\_\_

Phone #: \_\_\_\_\_

Email: \_\_\_\_\_



# Suggested Time and Attendance Check list

Pay period \_\_\_\_\_

Invalid Transaction cleared (daily, bi-weekly, retro) \_\_\_\_\_

Missing time cleared \_\_\_\_\_

Departing employees

ATAAPS account closed \_\_\_\_\_

**Remove rights as TK or Sup as if applicable** \_\_\_\_\_

DCPS T&A status updated \_\_\_\_\_

Change of address forwarded to CSR \_\_\_\_\_

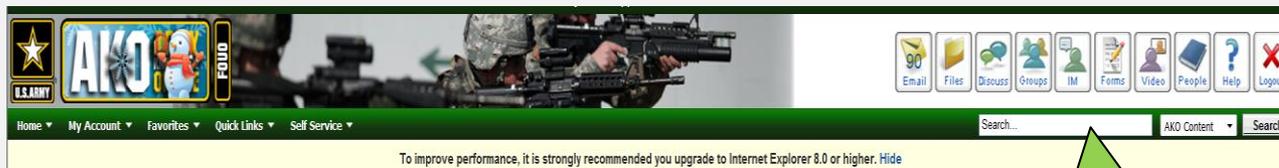
HR Outprocessing form completed \_\_\_\_\_

- DCPS Theater Support Office
- Contact Your Customer Service Representative
- Clay Kaserne, WAAF, Wiesbaden, Germany

For additional information please click on below link:

<https://akologin.us.army.mil/>

Upon successful login go to search and type Army Audit Readiness



Type Army Audit Readiness  
Then click search

