

## Time and Effort Reporting Procedures

### Personnel Activity Reports (PARs):

According to Uniform Guidance - Appendix to 2 C.F.R. Part 225, District staff who are split funded (<100% multiple performance objectives) with Federal monies are required to complete Personnel Activity Reports (PARs) indicating the number of hours worked by funding source and coded for the specific activities they perform on a weekly basis and submit them to the Department of Improvement & Innovation (DII) no later than the end of the month.

PAR forms are collected and reviewed in a timely manner to ensure that an employee's compensation does not become disallowed. Documents containing information pertinent to each employee's funding sources and time percentages for each source are sent to those employees needing to complete PAR forms as soon as the information becomes available. Updates to the PAR list are made monthly by the DII, should they be necessary.

- Human Resources assign staffing and the Finance Department assigns the budget for the District, an inventory of grant funded staff is then run in eFinance/Cognos by the Finance Department. This staffing report is then sent to the DII Grant Compliance Officer for review. Report to be sent on a semi-annual basis.
- A PARs Check-in list and FTE converter workbook are created for each employee needing to complete PARs for the relevant fiscal year (FY) by the DII's Grants Compliance Officer.
- Variance workbooks are created for each employee needing to complete PARs for the relevant fiscal year (FY) by the Finance Department Accountant.
- The grant funded employees list is run quarterly by the Payroll and Human Resources Department and the Grants Compliance Officer ensures all information is accurate and up-to-date and list of employees needing to complete PARs and Staff Certification forms are updated accordingly.
- Employees are notified when the grant funded employees report is run, in which they are to complete PARs for the current FY via email. Pertinent documents are included in this email along with an offer to train or assist employees in any manner they may need to facilitate ease of meeting this requirement.
- Once the PAR form check-in sheet is complete and accurate each principal/administrator/supervisor is informed as to who in their building/school/program must complete PARs.
- PAR forms are checked in as they are received by DII for accuracy.
- Employees whose PAR forms are not complete/correct will be notified the day their PAR forms are reviewed. Forms are marked as "R" for returned on the PARs list/check-in sheet and returned to employee with an explanation of how to correct the error.
- A monthly notification is sent via email to employees needing to complete missing or not returned PAR forms after revisions have been made; supervisors are copied on these emails.
- The Grants Compliance Officer submits correct PAR forms to the Finance Department on a monthly basis depending on when PAR forms are received by the grant funded staff member.
- The Finance Department Accountant enters hours worked by funding source into the variance workbooks. The variance workbooks are reported by Finance on a quarterly basis.

- Once the Finance Department Accountant enters the hours for each staff member into the variance workbooks, the PAR forms are then sent back to the Grants Compliance Officer in order to be filed and maintained by DII, where they are accessible for five (5) years.
- If there are any variances >7% on a quarterly basis, the Accountant then reports this to DII. The Grant Compliance Officer will then notify the employee of the variance concern. For Federal Grants, if the variance is  $\geq 10\%$ , on a quarterly basis and/or  $\geq -1\%$  on an annual basis, a funding shift may have to be completed by the Finance Department.

#### Staff Certifications:

District staff who are fully funded (100% in one performance objective) from one or more Federal grant sources must complete staff certification forms quarterly to document their awareness of the funding source/s from which they receive their compensation. District staff who are paid additional hours from a Federal funding source other than the funding sources they are typically compensated from will also complete a staff certification form indicating their knowledge of how they were compensated for 100% of their time for this activity (workshops, conferences, tutoring, etc.).

- The Payroll Department generates the list of employees needing to complete Staff Certifications and sends it to the DII's Grants Compliance Officer.
- The Grants Compliance Officer generates the actual Staff Certification forms and compiles them by building to be sent in courier to principals/departments for staff or supervisor signature.
- The Grants Compliance Officer includes a cover letter to each building explaining what the forms are, what is needed from the staff and administrators, and when they are due back to the DII.
- Employees are directed to sign their Staff Certifications. If the employee is unavailable, the supervisor may sign the form. The Staff Certification form does not need both signatures.
- Staff Certifications submitted to the DII are checked in.
- The Grants Compliance Officer reviews Staff Certifications to ensure they are compliant then files them in the DII file where they are maintained and accessible for five (5) years.
- Principals are contacted via email if their building Staff Certifications are late by two weeks or more.

Please see District Bylaws and Policies – Policy 6116