Best Business Practices are developed through a thoughtful and intensive review of a business activity. They are established to guide units in a consistent and endorsed-approach to business operations.

Dean Burgess expects units to follow best practices unless an alternative practice can be proven to be better based on compelling, documented, and justified business reasons. Units are responsible for ensuring risks associated with any practice are minimized and responsibly managed.

Best Practices may be updated from time-to-time.
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I. Best Practice Recommendation

Supervisors should serve as the time approver for their direct reports.
II. Reasons for Recommendation

Errors in payroll operations create a significant liability for the University, College, unit, and time approver.

Legal Compliance:

• Federal Fair Labor Standards Act (FLSA) requires that employees who work must be paid. Pay must take the form of salary or wage compensation.

• The UA is subject to Wage and Hour audits by the Department of Labor.
  – **Fines and penalties** can be levied; exposes unit to prior year audits
  – Fines and penalties must be paid by the offending unit

• Time approvers **certify** that the timesheets are correct and accurate.
  – Delegating this responsibility may be inappropriate if the delegate does not have the knowledge of employee schedules
  – Potential for intentional or unintentional coercion
II. Reasons for Recommendation cont’d

Financial Compliance:

• Vacation and sick hours are financial liabilities to the unit and the State, respectively; and paid when the employee terminates employment or retires.
  – Vacation and ERE payout for terminating or retiring CALS employees amounted to $293,432 in FY2013.

Efficiency:

• Off-cycle paycheck requests cause workload burdens throughout the UA and cost much more to process than standard biweekly paychecks.
• Inefficient or ineffective current practices:
  – Some units request supervisors email a confirmation that employee hours are correct every pay period
  – Some timesheets are simply approved without review
III. Benefits of the Recommendation

Supervisors who also serve as time approvers alleviate many of these problems.

- Supervisors are closest to the work schedules and attendance of their direct reports. They have the best information to certify the accuracy of timesheets.
- Minimizes the potential for coercion to approve false or inaccurate timesheets.
- Avoids the inappropriate position that many administrative staff are put in when delegated authority to certify and approve timesheets.
- **The burden on supervisors is extremely minimal** – no more than a few minutes each pay period. Approving is accessible through the internet anywhere in the world.
- Supervisors are better able to track the financial commitments for hourly employees and plan budgets accordingly.
IV. Expectations

- All employees should fill out their timesheets accurately and timely.
- Supervisors should review and approve correct time for his/her employees, and communicate with employees if there are questions or concerns. Supervisors cannot hold correct timesheets “hostage” for any reason.
- Supervisor approval must be sought prior to working overtime hours. Non-exempt employees must be paid overtime pay when working more than 40 hours per week per FLSA, or the time may be accrued for holiday closure.
- All supervisors must review the UA’s FLSA tutorial. All supervisors must also accept the UAccess User Agreement. (Links are found on slide 11.)
IV. Expectations cont’d

• Supervisors or their delegate should show new employees how to correctly complete a UA timesheet; using proper technique for either exempt or non-exempt employees.

• Family Medical Leave (FML or FMLA) must be properly recorded on timesheets; tracking these hours is required per federal law.

• In conjunction with ABOR Policy 6-704 on nepotism, consanguine employees should never approve timesheets for one another. An unrelated, independent employee must be delegated the responsibility as the supervisor and time approver if a unit has consanguine employees working together.
V. Qualified Exception (to be used rarely)

A supervisor may delegate his/her time approving responsibilities to a qualified and appropriate delegate with the written approval of a Dean, Director, or Unit Head based on a compelling issue of hierarchy, geographic dislocation, or other business justification. The justification should be kept in the unit HR file.

The supervisor is ultimately responsible that his/her employee is submitting correct time. Absences from work must be clearly communicated to delegated time approvers prior to time approving deadlines.

Since time approving can be done via internet anywhere in the world, busy travel schedules will not normally be a compelling justification. However, lack of access to internet while traveling may be an appropriate justification. Inconvenience is never an acceptable justification.

Delegation of responsibilities can also be granted for temporary periods, such as when traveling to a remote area, but should be documented in writing or email.
VI. References & Resources

Applicable UA Financial Policies

• Payroll Segregation of Duties
• Paychecks

Resources

• Time Reporting Deadlines
• Time Reporting for Exception Reporters within UAccess Employee
• Enterprise Applications User Access Agreement
• Completing a Timesheet Tutorials:
  - Exception time reporting
  - Positive Time reporting
• Family Medical Leave
VII. Implementation Assistance

1. Business officer(s) and affected employee(s) should jointly review the new expectation and walk through the process.

2. Supervisors should be shown how to filter the timesheets for their approval by filtering on their time approver ID. Save the filter.

3. Business officer should correct all invalid, blank, or incorrect supervisor/time approvers in UAccess Employee. Many such fields are currently blank due to retired supervisors.

4. Business officer or staff must maintain the supervisor/time approver fields due to employee turnover/hierarchy changes.

5. Time Coordinators and business officers must review the time approvals each pay period for completion and follow up with supervisors to approve time.
VIII. Questions?

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