

# What is time and effort reporting?

- It must be demonstrated that an employee paid with federal funds worked on that specific federal grant program.
- Establishes the case in any audit that records of allowable costs were maintained and only allowable costs were paid out through federal funds.



## Who must use these reports?

- All employees funded with federal dollars
- Time and effort reporting is required when any part of an individual's salary is: Charged to a federal program, or used as match for a federal program



#### How?

One of two methods:

- Semi annual certifications Are kept by individuals with "single cost objectives" completed at least every six months.
- Personnel Activity Reports (PARs)are kept by individuals with "multiple cost objectives, completed at least monthly.



#### Semi-Annual Certification Must include:

- Employer's Name
- Employee's Name
- Employee's Position
- Federal Program Title
- Reporting Period
- Description of the single cost objective
- Employee or Supervisor's signature / date
- Always signed, 'after the fact'.

# Personnel Activity Reports (PAR) Must include

- Employer's Name
- Employee's Name
- Employee's Position
- Federal Program Title (CFDA #)
- Reporting Period, at least monthly
- Break-out of the employee's work schedule
- Employee's signature / date (after the fact)



#### Lessons Learned:

#### Common LEA Audit Findings

- Time and Effort Certifications were Missing, Incomplete, Inaccurate, or Untimely.
- Inadequate Personal Activity Reports or Timesheets Missing or Incomplete.

# Failure to comply in this area:

- Produces the largest audit findings in education programs. Unallowable costs are subject to repayment.
- School District OIG Audit examples...



Monitoring

Desk Review of PARs

MDE OTAS monitor will contact each SIG school

SIG Schools will be asked to submit a random sample of PARS for staff paid with SIG funds that match district payroll.