



# Audit of Employee Time Coding Process

**Tim Beirnes, Inspector General  
Audit and Finance Committee  
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# Background

## Employee Time Coding Process

- Timesheets are completed on a biweekly basis.
- Non-project related employees work on projects and work/internal orders activities are required to input certain specific codes on their timesheets so that time is charged to the projects/orders.

## Financial Impact from Understated Project Charges

- The most significant financial impact is understating the District's in-kind credit contributions towards cost share projects with the USACE.
- The District is entitled to claim in-kind credit for internal labor hours incurred for certain programs.
- Project related activities and credit can only be requested if internal labor hours are charged to project codes.
- Incorrect time coding can result in lost in-kind credit if internal labor hours are not charged to proper project activities/orders.
- Incorrect time charges can also result in understating project hours and salary related costs, for non-project activities, which in turn can impact the future budgeted costs.

# Audit Objective

**Determine whether District employees' time charges reflect activities performed.**



# Most Employees' Time Charges Properly Reflected Work Activities

<p><i>Our analysis of time worked by 284* employees assigned to eight sections throughout the District who should have charged time worked primarily to project and/or work disclosed that their time charges appeared reasonable based on their job responsibilities.</i></p> <p><small>*133 same employees in both FY's</small></p>	Resource Area	Section	Employees by Fiscal Year	
			2018	2019
	Ecosystem Restoration and Capital Project	Project Management	13	13
		Survey and Mapping	12	14
		Everglades and Local Project Coordination	26	28
		Coastal Ecosystems	13	15
		Permitting Acquisition and Compliance	6	6
	Water Resources	Water Quality Treatment	11	11
	Real Estate & Land Mgmt.	Land Stewardship	25	29
	Information Technology	SCADA	28	34
	TOTAL		134	150

## Significant Improvement From Prior Audit

- Similar audit conducted in Fiscal Year 2013 (*Audit of Employee Time Coding Process – Audit #13-13*).
- Results of current audit revealed significant improvements in employee time charges to project activities compared to the prior audit results.

# Some Improvements in Employee Time Charges Needed to Properly Reflect Work Activities

*Our analysis of 228 employees who should have charged time worked primarily to project and/or work orders disclosed that 184 employees' time charges appeared reasonable; however, charges by 44 employees could be improved.*

Resource Area	Section / Field Station	FY 2018		FY 2019	
		Time Worked Correctly Charged			
		YES	NO	YES	NO
Ecosystem Restoration and Capital Project	Project Management	22	5	24	6
	Survey and Mapping	0	7	0	10
	Everglades and Local Project Coordination	4	1	4	1
Water Resources	Coastal Ecosystems	12	0	11	2
Real Estate and Land Mgmt.	Vegetation Management	12	3	15	3
Field Operations	Clewiston FS	38	3	42	3
TOTAL		88	19	96	25

# Ensuring Proper Time Coding Requires Coordinated Effort

- **Employees** - Responsible to ensure that their timesheets accurately reflect their work activities.
- **Supervisors** - Approve timesheets of employees working on project related activities and should ensure that time worked is properly charged.
- **Project Managers** - Provide project activity codes to employees assisting on their projects. If they become aware that employees working on their projects and not charging time to project activities, they remind the employees and may also inform the employees' supervisors.



# Audit Recommendations

- **Made four audit recommendations**
- **Management concurred with all the recommendations**



# Discussion and Questions