TIMEKEEPING POLICY & PROCEDURE

Effective Date: 01 October 2018
Timekeeping Policy & Procedure

This policy establishes procedures for accurate charging of labor, maintenance of labor audit trails, and execution of labor review programs. Thus, it is imperative that timesheets be accurately prepared and maintained to prevent violations of federal law or incorrect payments.

This policy applies to all employees, supervisors and to accounting personnel responsible for reviewing and monitoring timekeeping and labor accounting practices.

A. POLICY

General: It is Azimuth's policy to ensure that timesheets are prepared accurately and that policies and procedures regarding recording and accountability of time be strictly adhered to by all employees. Falsifying a timesheet is considered fraud in the manipulation of charges to a contract, is subject to criminal charges under 18 United States Code (U.S.C.) 1001, and is grounds for immediate termination of employment.

Time reporting is required on a daily basis. Timesheets must be completed either at the close of the business day or at the start of business on the following workday. If employee is away from the workplace due to planned absence, the employee may complete the timesheet in advance for either PTO or holiday, or must complete the timesheet immediately upon their return from the scheduled absence.

Company's Responsibility: Azimuth will provide new employees an orientation on time charging policies that will explain, at a minimum, the following:

- Purpose of the timekeeping system
- Employee's individual responsibilities for charging time accurately
- Prohibition of allowing another person to use an employee's password for entering time charges or corrections into the system
- Penalties for contributing to false claims against the Government
- Information on how to report suspected mischarging or violations of internal control with guaranteed anonymity
- Examples of how to fill out a timesheet under various situations (travel, leave, corrections, multiple tasks, etc.)

As needed, additional training and remedial sessions will be provided to employees to reinforce this policy.
The Azimuth Accounting Department is also responsible for ensuring each employee has access to both a timesheet at the start of each pay period and a valid job/project number which identifies the task(s) the employee is working on and the appropriate charge code for that task(s).

Employee's Responsibility: Employees are responsible for maintaining a daily record of their time worked. Timesheets are completed via Deltek Time & Expense, a web enabled timekeeping system, to the employee on the first day of the pay period. If an employee cannot access the appropriate timesheet, they should immediately notify their direct Azimuth supervisor.

It is each employee's responsibility to accurately complete and certify (sign) their electronic timesheet. Signing the timesheet certifies that the information recorded is complete and accurate. Signature also certifies that the timesheet has been prepared in accordance with all relevant company policies and procedures. In the event that, due to an extended or unexpected absence, an employee was unable to sign their timesheet by the required time, that employee is responsible for contacting their direct Azimuth supervisor as soon as possible to arrange for proper signature and verification.

Unscheduled floor checks will be made periodically to determine that direct employees are actually present and working on the job, that their time is being properly charged, and to evaluate compliance with timekeeping internal control procedures.

Approving Supervisor's Responsibility: The supervisor’s approval of the timesheet certifies that the supervisor has reviewed the timesheet and the information set forth on it is complete and accurate, to the best of the supervisor’s knowledge, and that it has been prepared in accordance with all relevant Corporate policies and procedures. The government does not approve timesheets. Additionally, when notified by the Accounting Department of deficiencies or needed corrections for an employee’s timesheet, the supervisor is charged with notifying the employee of the need and ensuring the completion of the needed changes through supervisory approval.

Accounting Department Responsibility: The Azimuth Accounting Department will review the timesheet to ensure that they are complete and properly coded. They will notify the employee’s direct Azimuth supervisor of necessary corrections required in order to complete processing of the employee’s timesheet. Invoices and payroll are prepared based upon the information on the timesheets.

B. PROCEDURE

General: Azimuth employs an electronic timekeeping system. Implementation of electronic timekeeping at a particular site is dependent upon access to the electronic system.

Electronic Timesheets: Electronic timekeeping is the method of time recording at Azimuth. Each employee who has access to the electronic timekeeping system will be trained on how to use the electronic timesheet immediately upon their arrival to the Corporation by their approving supervisor or their designee.
Each employee will be assigned to an electronic timesheet group based on that person’s approving direct Azimuth supervisor. Each supervisor will be given approval rights to that group’s timesheets. An Alternative Supervisor will also be given approval rights in case of the absence of the approving supervisor.

Timesheets must be completed by each employee for each day either at the end of that work day or the beginning of the next work day. Data must be carefully and accurately recorded, assigning all hours worked to the correct project number for that technical direction order, vacation, or other pay type, reflecting the work actually performed.

Total hours should reflect the number of hours that the employee either worked or charged to leave or holiday. Time for leave or holiday may be applied to the timesheet in advance, but may not be recorded in advance for any other type of charge, regardless of direct or indirect.

Corrections made to timesheets that have been saved require an explanation for the change. This explanation should detail the reason that the change was required. Corrections made after the timesheet has been approved by the supervisor will require that the supervisor first unapprove the time recorded, then the employee must un-sign the time recorded, re-sign the time recorded after the correction has been made, and lastly, the supervisor must re-approve the corrected time recorded.