

# DON Mandatory Annual Time and Attendance Training

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## Introduction and Course Logistics (*Running Time 6:28*)

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### PAGE 1

Audio: Welcome to the Department of the Navy (DON) Mandatory Annual Time and Attendance (T&A) Training.

On screen:

DON Mandatory Annual Time and Attendance Training

### PAGE 2

Audio: If you would like to follow along with a written transcript of this training, you can download a copy by clicking on the Transcript icon located in the lower left corner of the screen, marked by the "T" symbol. You can also download the transcript from the Resources page of this training site. You can access the Resources page by clicking on "Resources" at the top of the screen.

Closed captioning is available for this course and can be activated by clicking on the Closed Captioning icon located in the lower left corner of the screen, marked by the "CC" symbol.

On screen:

(Image of course transcript)

### PAGE 3

Audio: Users can access this course via screen reader software. When screen reader mode is enabled, this training course will automatically pause at the end of each screen, allowing you time to review all on-screen information before continuing. Detailed instructions on how to take this course with assistive software can be found at the link provided here. You can also access these instructions from the Resources page of this training site.

If you are currently using screen reader software, use the Up and Down arrow keys to activate screen reader mode. Otherwise, click on the "RESUME" button to continue without activating these features.

## DON Mandatory Annual Time and Attendance Training

On screen:

*If you do not require assistive software, click here to skip this page.*

Users requiring additional assistance can access this course utilizing their screen reader software. This feature is only intended for users who currently have assistive software on their computer.

(Image of "View Screen Reader Instructions" button)

Note: Activating screen reader mode without assistive software will prevent the training from running properly.

(Image of "RESUME" button)

### PAGE 4

Audio: This training is required for all DON employees involved in Time and Attendance (or T&A) to ensure DON civilian pay audit readiness goals are met for time and attendance awareness and accountability.

During this training course, you will learn why you need to take this annual time and attendance training. You will learn about the agency objectives of a T&A system and how employees are paid.

This training will also discuss the roles and responsibilities of the:

- Civilian Employee;
- Supervisor and Departmental Accountable Official (DAO);
- Time and Attendance Administrator;
- Timekeeper; and
- Certifier.

On screen:

## Course Objectives

- Why do I need this training?
- Agency Objectives
- Understand how employees are paid
- Roles and Responsibilities of:
  - Civilian Employee
  - Supervisor/Departmental Accountable Official (DAO)
  - Time and Attendance Administrator
  - Timekeeper
  - Certifier

## PAGE 5

Audio: You may be asking: “Why do I need to take mandatory annual Time and Attendance (T&A) training?”

The Assistant Secretary of the Navy for Manpower and Reserve Affairs, as the Civilian Pay (CIVPAY) process owner, wants to ensure that all DON personnel understand their fiscal responsibilities when entering, validating, certifying, and retaining T&A data into the Defense Civilian Payroll System (DCPS) for payment of salaries and benefits.

Accurate and timely recording is mandated by the DoD Financial Management Regulation, among other policies.

Accurate and timely recording of employee attendance is required for computation of pay, leave, and allowances. All time and attendance information that supports financial reporting is auditable.

On screen:

## Why Me?

### Question:

Why do I need to take mandatory annual Time and Attendance (T&A) training?

### Answer:

1. ASN(M&RA), as the Civilian Pay (CIVPAY) process owner, wants to ensure that all DON personnel understand their fiscal responsibilities when entering, validating, certifying, and retaining T&A data into the Defense Civilian Payroll System (DCPS) for payment of salaries and benefits.
2. Accurate and timely recording is mandated by the DoD Financial Management Regulation, among other policies (see Resources page for additional references).
3. Accurate and timely recording of employee attendance is required for computation of pay, leave, and allowances. All time and attendance information that supports financial reporting is auditable.

## PAGE 6

Audio: This online training is supplemental to any specific T&A systems or certifier training that individual Commands or Activities currently have in place.

This course ensures that all Major Commands have some form of T&A training among their management internal controls.

This training course is part of the DON's continuing efforts to ensure its stakeholders are audit ready in the Civilian Pay (CIVPAY) segment.

This training is to reinforce the basics of T&A that all parties who submit and certify time and attendance need to know.

This training applies to all headquarters, departmental, and field level facilities of the Navy and U.S. Marine Corps employing civilian personnel, except civilian personnel in non-appropriated fund personnel systems.

On screen:

## What About Already Existing Command Training?

This online training is supplemental to any specific T&A systems or certifier training that individual Commands or Activities currently have in place.

This training:

- Ensures that **all** Major Commands have some form of T&A training among their management internal controls
- Is part of the DON's continuing efforts to ensure its stakeholders are audit ready in the Civilian Pay (CIVPAY) segment
- Reinforces the basics of T&A that all parties who submit and certify time and attendance need to know
- Applies to all headquarters, departmental, and field level facilities of the Navy and U.S. Marine Corps employing civilian personnel, except civilian personnel in non-appropriated fund personnel systems

## PAGE 7

Audio: Before we begin the training modules, let's discuss the logistics involved in this web-based training.

To accommodate your work schedule, this training provides the ability for you to log out at any time. Your progress will be saved after each page you view. If you log out in the middle of the training, you will resume the training where you left off, the next time you log in.

In order to ensure that you are able to complete the course in its entirety, you must always access the course from the same computer and the same web browser that you initially selected when you began the course. Do not delete your cookies or clear the browsing history while the course is in progress. This will ensure that the browser will retain your progress if you need to exit the training and return at a later time.

For example, if you are accessing the course using Google Chrome, you must complete the course in its entirety using Google Chrome. If you try to access the course using a different computer or a different browser, like Microsoft Edge, you will not be able to resume where you previously left off.

On screen:

## Course Logistics

- You may log out at any time during the training
- When you log back in, you will resume training where you left off
- Always access the course from the same computer and browser
- Do not delete cookies or clear browsing history while course is in progress

## PAGE 8

Audio: You must complete each training module in the sequence in which it is presented. However, you'll be able to review any previously completed training modules by clicking on "Menu", highlighted here, and then on the training topic.

During the presentation of each training module, you'll have the ability to pause the presentation, skip back, and replay the training module again. If you review a module that has already been completed, you will also have the ability to skip ahead.

On screen:

## Course Logistics

- Each training module must be completed in the sequence in which it is presented
- You can review previously completed training modules
- During each training module, you may pause, go back and start again

## PAGE 9

Audio: Before completing a module of instruction, you'll be presented with a knowledge check to ensure your understanding of the information presented to you during that module.

At the end of the module of instruction and knowledge check, click on the "NEXT" button to proceed to the next module.

On screen:

## Course Logistics

- At the end of each training module, you will be presented with a knowledge check to ensure your understanding of the information presented to you
- Upon completion of the knowledge check, click on the "NEXT" button to proceed to the next training module

## PAGE 10

Audio: After you have completed all of the training modules, a Certificate of Completion will be provided for you to print out.

On screen:

(Image of sample course completion certificate)

## PAGE 11

Audio: As previously mentioned, a Resources page has been created for this web-based training. In addition to a written transcript of the training, this page contains links to references used throughout the training that you can access at any time for more information regarding the topics being discussed.

On screen:

(Image of course Resources page)

## PAGE 12

Audio: Now that you have a feel for how to navigate through this web-based training, let's begin.

Click on the "NEXT" button to start the presentation of the first training module, Time and Attendance Overview.



## DON Mandatory Annual Time and Attendance Training

On screen:

Coming up next:

Time and Attendance Overview

(Image of "NEXT" button)

## Time and Attendance Overview (*Running Time 2:52*)

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### PAGE 1

Audio: In this module, we will provide an overview of time and attendance systems.

On screen:

Time and Attendance Overview

### PAGE 2

Audio: The primary objective of T&A systems is to ensure that the hours worked, hours in pay status, and hours absent of employees are properly reported.

Reliable data is important to accurately compute and account for computed pay, leave, and allowances.

To achieve this objective, management should have in place internal control systems that provide reasonable assurance that:

- 1) T&A transactions are properly authorized and approved;
- 2) T&A data is completely and accurately recorded; and
- 3) T&A documentation is retained in accordance with prescribed records management guidelines.

On screen:

## Agency Objectives

- The primary objective of T&A systems is to ensure that the hours worked, hours in pay status, and hours absent of employees are properly reported
- Reliable data is important to accurately compute and account for computed pay, leave, and allowances
- To achieve this objective, management should have in place internal control systems that provide reasonable assurance that:
  - 1) T&A transactions are properly authorized and approved
  - 2) T&A data is completely and accurately recorded
  - 3) T&A documentation is retained in accordance with prescribed records management guidelines

## PAGE 3

Audio: To understand how employees are paid, follow the Time and Attendance (T&A) data trail:

- Step 1. Employee inputs biweekly data into the T&A system used by their Command (for example, SLDCADA, SUPDESK, ERP, CRIMM, etc.). Please note, input of T&A data leads to the obligation of government funds. This means the U.S. Treasury is required to make a payment.
- Step 2. Employee's Supervisor or DAO validates employee input and certifies the time card.
- Step 3. Data flows from the specific T&A System to the Defense Civilian Pay System (DCPS).
- Step 4. Defense Finance and Accounting Service (DFAS) processes payroll via DCPS.
- Step 5. Leave and Earnings Statements are generated.
- Step 6. Employees receive their pay.

On screen:

## How Employees Are Paid



### Follow the Time and Attendance (T&A) data trail:

Step 1. Employee inputs biweekly data into T&A system used by their Command (e.g., SLDCADA, SUPDESK, ERP, CRIMM, etc.).

*Note: Input of T&A data leads to the obligation of government funds. This means the U.S. Treasury is required to make a payment.*

Step 2. Employee's Supervisor/DAO validates employee input and certifies time card.

Step 3. Data flows from the specific T&A System to the Defense Civilian Pay System (DCPS).

Step 4. Defense Finance and Accounting Service (DFAS) processes payroll via DCPS.

Step 5. Leave and Earnings Statements are generated.

Step 6. Employees receive their pay.

## PAGE 4

Audio: The key stakeholders in time and attendance are the:

- Employee;
- Supervisor or Departmental Accountable Official (DAO);
- Timekeeper;
- Certifier; and
- Time and Attendance Administrator.

## DON Mandatory Annual Time and Attendance Training

You could have more than one role. Not all organizations have the same stakeholders. Remember to always follow your organization's T&A instructions and policies.

We will discuss the roles and responsibilities of each stakeholder in the next few modules.

On screen:

### Key Stakeholders in Time and Attendance



***You could have more than one role!***

***Not all organizations have the same stakeholders!***

***Always follow your organization's T&A instructions and policies!***

## PAGE 5

Audio: This concludes our overview of time and attendance systems. Let's take a moment to see what you've learned.

On screen:

### Knowledge Check

## Knowledge Check 1

On screen:

### QUESTION

True or False:

Accurate and timely recording of employee attendance is required for computation of pay, leave, and allowances.

- A. True
- B. False

## Knowledge Check 2

On screen:

### QUESTION

Who are the key stakeholders in the time and attendance process?

- A. Employee
- B. Timekeeper
- C. Supervisor
- D. Certifier
- E. A and D only
- F. All of the above

## PAGE 6

Audio: In the next training module, we will discuss employee responsibilities.

Click on the "NEXT" button to proceed.

## DON Mandatory Annual Time and Attendance Training

On screen:

Coming up next:

Employee Responsibilities

(Image of "NEXT" button)

## Employee Responsibilities (*Running Time 2:51*)

---

### PAGE 1

Audio: In this module, we will discuss employee responsibilities.

On screen:

### Employee Responsibilities

### PAGE 2

Audio: As an employee, your responsibilities are to:

- Attend work, on time, for every scheduled day of work;
- Be aware and comply with your organization's specific internal T&A policies;
- Provide your supervisor, in a timely manner, a proposed work schedule, along with required documentation for proposed absences;
- Promptly notify your supervisor of deviations from the proposed schedule and furnish supporting documentation when required;
- Enter time daily. This is strongly encouraged to increase the accuracy of time entries, especially for those personnel charging time to multiple lines of accounting or Job Order Numbers (JONs); and
- Record T&A data promptly, completely, and accurately. This data should reflect actual work performed and leave taken, be sufficiently detailed to allow certification, comply with legal requirements, and be supported by recorded evidence of supervisor review and approval.



On screen:

## Employee Responsibilities

- Attend work, on time, for every scheduled day of work
- Be aware and comply with your organization's specific internal T&A policies
- Provide your supervisor, in a timely manner, a proposed work schedule, along with required documentation for proposed absences
- Promptly notify your supervisor of deviations from the proposed schedule and furnish supporting documentation when required
- Enter time daily (strongly encouraged to increase the accuracy of time entries, especially for those personnel charging time to multiple lines of accounting or Job Order Numbers (JONs))
- Record T&A data promptly, completely, and accurately
  - Data should:
    - Reflect actual work performed and leave taken
    - Be sufficiently detailed to allow certification
    - Comply with legal requirements
    - Be supported by recorded evidence of supervisor review and approval

## PAGE 3

Audio: Employees should:

- Request and obtain approval from supervisors prior to using leave and report unscheduled absences;
- Ensure approval for all overtime and compensatory time in advance of the work being performed; and
- Perform attestation. Attestation refers to an employee affirming T&A information to be accurate. Employees should affirm each entry is correct and complete (for

## DON Mandatory Annual Time and Attendance Training

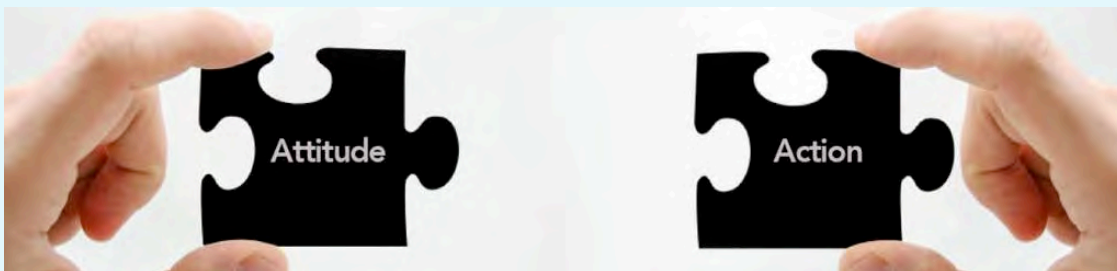
example, Employee Verified Time (EVT) in SLDCADA or the equivalent in other T&A systems).

Employees are responsible for recording their hours accurately. The employee may be subject to disciplinary and potential criminal charges for fraudulent claims.

On screen:

### Employee Responsibilities

- Request and obtain approval from supervisors prior to using leave and report unscheduled absences
- Ensure approval for all overtime and compensatory time in advance of the work being performed
- Perform attestation
  - Attestation refers to an employee affirming T&A information to be accurate
  - Employees should affirm each entry is correct and complete, e.g., Employee Verified Time (EVT) in SLDCADA or the equivalent in other T&A systems
- Record hours accurately
  - Employee may be subject to disciplinary and potential criminal charges for fraudulent claims



PAGE 4

Audio: Employees should also:

- Validate Leave and Earnings Statements (LES) to ensure accuracy, including leave balances and accruals; and

## DON Mandatory Annual Time and Attendance Training

- Immediately notify your supervisor or DAO, timekeeper, or certifier of errors on LES.

Contact your in-house timekeeper or Customer Service Representative (CSR) for T&A assistance.

On screen:

### Employee Responsibilities

- Validate Leave and Earnings Statements (LES) to ensure accuracy, including leave balances and accruals
- Immediately notify your supervisor/DAO, timekeeper, or certifier of errors on LES
- Contact your in-house timekeeper or Customer Service Representative (CSR) for T&A assistance



## PAGE 5

Audio: This concludes our discussion on employee responsibilities. Let's take a moment to see what you've learned.

On screen:

### Knowledge Check

## Knowledge Check 1

On screen:

### QUESTION

Which of the following is an employee responsibility in the time and attendance process?

- A. Record T&A data promptly, completely, and accurately
- B. Validate Leave and Earnings Statement (LES) to ensure accuracy, including leave balances and accruals
- C. Provide key supporting documents when requested by an auditor
- D. Approve work schedule before pay period begins
- E. A and B

## PAGE 6

Audio: In the next training module, we will discuss supervisor and DAO responsibilities.

Click on the "NEXT" button to proceed.

On screen:

Coming up next:

Supervisor/DAO Responsibilities

(Image of "NEXT" button)

## Supervisor/DAO Responsibilities (*Running Time 6:59*)

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### PAGE 1

Audio: In this module, we will discuss supervisor and DAO roles and responsibilities.

On screen:

Supervisor/DAO Responsibilities

### PAGE 2

Audio: As the supervisor or DAO, you have the authority to certify time and attendance.

The supervisor or DAO may be dual-hatted as a certifier.

The supervisor or DAO can be either civilian or military.

The certification of T&A constitutes authorization for the expenditure of government funds.

Each employee's T&A must be certified correctly by the employee's supervisor, acting supervisor, other equivalent official, or a higher-level manager authorized to act as an alternate certifier.

T&A certification approval is delegated to you by your Command.

Ensure you are properly trained on the T&A system used, and ensure you are properly trained on all internal T&A policies.

T&A certification must be made individually for each employee, and a handwritten or automated signature must be provided for each time card.

On screen:

## Supervisor/DAO Responsibilities

- Authority to Certify Time and Attendance
  - Supervisor/DAO may be dual-hatted as a certifier
  - Supervisor/DAO can be either civilian or military
  - The certification of T&A constitutes authorization for the expenditure of government funds
  - Each employee's T&A must be certified correctly by the employee's supervisor, acting supervisor, other equivalent official, or a higher-level manager authorized to act as an alternate certifier
  - T&A certification approval is delegated to you by your Command
  - Ensure you are properly trained on the T&A system used
  - Ensure you are properly trained on all internal T&A policies
  - T&A certification must be made individually for each employee, and a handwritten or automated signature must be provided for each time card



## PAGE 3

Audio: Recording and certifying T&A is made by the individual most knowledgeable of the time worked by the employee, either by personal observation or work output and the absence of the employee involved. This is usually the immediate supervisor or another delegated official.

As the supervisor or DAO, ensure T&A is submitted in a timely manner according to the submission schedules established by your Major Command or Activity, and follow all internal T&A policies established by your Major Command or Activity.

## DON Mandatory Annual Time and Attendance Training

Make sure to keep your T&A certification credentials or any training requirements required by your Command up to date, for example, letters of delegation, signature cards, DD Form 577 (if required), and annual refresher training, etc. Training would include this course and any others that your Command requires as a part of your certifying responsibilities.

On screen:

### Supervisor/DAO Responsibilities

- Authority to Certify Time and Attendance
  - Recording and certifying T&A is made by the individual most knowledgeable of the time worked by the employee, either by personal observation or work output and the absence of the employee involved
    - This is usually the immediate supervisor or another delegated official
  - Ensure T&A is submitted in a timely manner according to the submission schedules established by your Major Command or Activity
  - Follow all internal T&A policies established by your Major Command or Activity
  - Make sure to keep your T&A certification credentials or any training requirements required by your Command up to date, i.e., letters of delegation, signature cards, DD Form 577 (if required), and annual refresher training, etc.
    - Training would include this course and any others that your Command requires as a part of your certifying responsibilities

## PAGE 4

Audio: As the supervisor or DAO, you are responsible for supporting your employees by:

- Ensuring employees are properly trained on the T&A system used;
- Ensuring employees are properly trained on all internal T&A policies;
- Ensuring that employees are aware of, and submit, all documents required to support absences, overtime, and compensatory time;

## DON Mandatory Annual Time and Attendance Training

- Approving employee schedules before the pay period begins; and
- Compensating for other than regular hours. For example, overtime or compensatory time earned should be approved by the employee's supervisor before the work has been performed, when feasible; when not feasible, then as soon as possible after the work has been performed. Document any delays in approval.

On screen:

### Supervisor/DAO Responsibilities

- Employee Support
  - Ensure employees are properly trained on the T&A system used
  - Ensure employees are properly trained on all internal T&A policies
  - Ensure that employees are aware of, and submit, all documents required to support absences, overtime, and compensatory time
  - Approve employee schedules before the pay period begins
  - Compensate for other than regular hours, i.e., overtime or compensatory time earned should be approved by the employee's supervisor before the work has been performed, when feasible; when not feasible, then as soon as possible after the work has been performed
    - Document any delays in approval



## PAGE 5

Audio: When Agency work schedule programs allow for credit hours to be earned, employee requests to work such hours should be reviewed by the supervisor to



## DON Mandatory Annual Time and Attendance Training

determine if the work demands or warrants working the additional hours and, if so, approved before the work has been performed when feasible. Document any delays in approval.

Approval of an employee's leave should be made before the leave is taken. If leave is not approved in advance because of an unusual or emergency situation, it should be reviewed for approval or disapproval as soon as reasonably possible after the leave is taken. Document any delays in approval.

On screen:

### Supervisor/DAO Responsibilities

- Employee Support
  - When Agency work schedule programs allow for credit hours to be earned, employee requests to work such hours should be reviewed by the supervisor to determine if work demands/warrants working the additional hours and, if so, approved before the work has been performed when feasible
    - Document any delays in approval
  - Approval of an employee's leave should be made before the leave is taken. If leave is not approved in advance because of an unusual or emergency situation, it should be reviewed for approval or disapproval as soon as reasonably possible after the leave is taken
    - Document any delays in approval

## PAGE 6

Audio: As the supervisor or DAO, you are responsible for validation and certification by:

- Thoroughly understanding pay and leave regulations to ensure accurate time and attendance reporting;
- Ensuring that T&As are prepared and submitted each pay period, as required, for each of your employees; and
- Correcting any deficiencies or inaccuracies on employees' time cards when necessary and counseling or training employees, as required, to ensure full compliance with Command instructions.

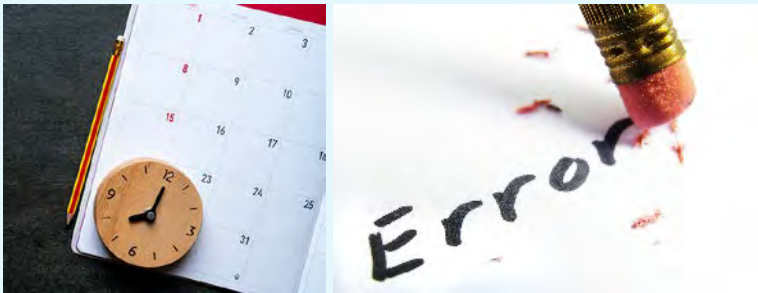
## DON Mandatory Annual Time and Attendance Training

Do not certify a time card that is inaccurate or incomplete. As a certifying supervisor, you should be aware of an employee's work schedule, leave taken, and any absence from duty and must review and approve the T&A to ensure its accuracy.

On screen:

### Supervisor/DAO Responsibilities

- Validation and Certification
  - Thoroughly understand pay and leave regulations to ensure accurate time and attendance reporting
  - Ensure that T&As are prepared and submitted each pay period, as required, for each of your employees
  - Correct any deficiencies or inaccuracies on employees' time cards when necessary and counsel or train employees, as required, to ensure full compliance with Command instructions
  - Do not certify a time card that is inaccurate or incomplete
  - As a certifying supervisor, you should be aware of an employee's work schedule, leave taken, and any absence from duty and must review and approve the T&A to ensure its accuracy



## PAGE 7

Audio: As the supervisor or DAO, you are also responsible for:

- Validating all time card entries made by employees; this confirms that, to the best of your knowledge, recorded information is complete and accurate; and
- Ensuring T&A codes distinguish between the type of hours worked in order for the agency to properly document and calculate an employee's pay entitlements,

## DON Mandatory Annual Time and Attendance Training

including leave, overtime, environmental differential, and Job Order Numbers according to regulations, instructions, and bargaining agreements.

Contact your in-house timekeeper or Customer Service Representatives (CSR) for T&A assistance.

On screen:

### Supervisor/DAO Responsibilities

- Validation and Certification
  - Validate all time card entries made by employees; this confirms that, to the best of your knowledge, recorded information is complete and accurate
  - Ensure T&A codes distinguish between the type of hours worked in order for the agency to properly document and calculate an employee's pay entitlements, including leave, overtime, environmental differential, and Job Order Numbers (JONs) according to regulations, instructions, and bargaining agreements
  - Contact your in-house timekeeper or Customer Service Representatives (CSR) for T&A assistance

## PAGE 8

Audio: As the supervisor or DAO, your responsibilities regarding the retention of documentation include ensuring documents retained show evidence of the relationship between the employee and supervisor.

Employing activities must establish a uniform practice to be followed as to the locations at which the T&A reports and related supporting documentation are to be maintained.

Ensure all required documentation, including corrections or adjustments that support all T&A entries, are retained for the required period of time in accordance with Federal and Command policies.

Ensure that anyone who certifies time in your absence is aware of any supporting documentation retention policies.

T&A reports, together with approved applications for leave, overtime approvals, military orders, jury duty certification, or other supporting documents, may be retained by the

timekeeper, supervisor, or sent to a designated storage location. All T&A information that supports financial reporting is auditable.

On screen:

## Supervisor/DAO Responsibilities

- Retention of Documentation
  - Ensure documents retained show evidence of the relationship between the employee/supervisor
  - Employing activities must establish a uniform practice to be followed as to the locations at which the T&A reports and related supporting documentation are to be maintained
  - Ensure all required documentation, including corrections or adjustments that support all T&A entries, are retained for the required period of time IAW Federal and Command policies
  - Ensure that anyone who certifies time in your absence is aware of any supporting documentation retention policies
  - T&A reports, together with approved applications for leave, overtime approvals, military orders, jury duty certification, or other supporting documents, may be retained by the timekeeper, supervisor, or sent to a designated storage location
  - All T&A information that supports financial reporting is **auditable**



PAGE 9

Audio: This concludes our discussion on supervisor and DAO responsibilities. Let's take a moment to see what you've learned.

On screen:

## Knowledge Check

### Knowledge Check 1

On screen:

#### QUESTION

True or False:

All time and attendance information that supports financial reporting is auditable.

- A. True
- B. False

### Knowledge Check 2

On screen:

#### QUESTION

The following are true about the responsibilities of a supervisor except:

- A. T&A certification approval is delegated by employing Major Command or Activity.
- B. Ensures T&A is submitted in a timely manner according to the submission schedules established by Major Command or Activity.
- C. Validates all time card entries made by employees.
- D. Review biweekly DCPS exception reports.
- E. Ensure all required documentation, including corrections or adjustments that support all T&A entries, are retained.

PAGE 10

Audio: In the next training module, we will discuss time and attendance administrator, timekeeper, and certifier responsibilities.

Click on the "NEXT" button to proceed.

On screen:

Coming up next

Time and Attendance Administrator, Timekeeper, and Certifier Responsibilities

(Image of "NEXT" button)

## Time and Attendance Administrator, Timekeeper, and Certifier Responsibilities (*Running Time 7:03*)

---

### PAGE 1

Audio: In this module, we will discuss time and attendance administrator, timekeeper, and certifier responsibilities.

On screen:

Time and Attendance Administrator, Timekeeper, and Certifier Responsibilities

### PAGE 2

Audio: The time and attendance administrator is a new function mandated by the Assistant Secretary of the Navy for Financial Management and Comptroller within organizations as of 2017.

Authority is delegated in writing by the commanding officer, or equivalent authority; for Echelon 2 commands and above, the Comptroller may delegate the authority.

Time and attendance administrators are responsible for identifying and assigning in timekeeping systems the appropriate supervisor (and alternates) for approving T&A of assigned employees.

They perform quarterly validation of T&A supervisor assignments in timekeeping systems, and ensure prompt validation and update of supervisor assignments in T&A systems in response to changes in personnel assignments.

They are responsible for ensuring that all employees under their purview, including timekeepers and their designated backups, have the necessary access to DCPS in order to execute duties as necessary.

On screen:

## Time and Attendance Administrator

- This new function is mandated by ASN (FM&C) within organizations as of 2017
- Authority is delegated in writing by the commanding officer, or equivalent authority; for Echelon 2 commands and above, the Comptroller may delegate the authority
- Responsible for identifying and assigning in timekeeping systems the appropriate supervisor (and alternates) for approving T&A of assigned employees
- Performs quarterly validation of T&A supervisor assignments in timekeeping system
- Ensures prompt validation and update of supervisor assignments in T&A systems in response to changes in personnel assignments
- Responsible for ensuring that all employees under their purview, including timekeepers and their designated backups, have the necessary access to DCPS in order to execute duties as necessary

## PAGE 3

Audio: As the time and attendance administrator, you are responsible for providing key supporting documents when requested by auditors.

Make sure your organization has a backup plan to provide copies of time cards promptly when requested. Electronic systems, even those migrating to other applications, have some form of backup that can be utilized.

Ensure that all critical information is contained on any copies of time cards provided to an auditor.

If your T&A application does not affix a certified "date" on a time card, make sure to provide any necessary reports or screenshots from your T&A application that demonstrate when the time card was certified. Failure to provide this level of data will result in an exception.

If your T&A application lacks a report or other mechanism that shows "date certified", the Budget Submitting Office (or BSO) needs to determine if the T&A application can



be reprogrammed to add the data. Collaborate with other BSOs that use the same applications to determine if any best practices are out there as a workaround.

On screen:

### Time and Attendance Administrator

- Provides key supporting documents when requested by auditors
- Make sure your organization has a backup plan to provide copies of time cards promptly when requested
  - Electronic systems, even those migrating to other applications, have some form of backup that can be utilized
- *Ensure that all critical information is contained on any copies of time cards provided to an auditor*
  - If your T&A application does not affix a certified "date" on a time card, make sure to provide any necessary reports or screenshots from your T&A application that demonstrate when the time card was certified
    - Failure to provide this level of data will result in an exception
  - If your T&A application lacks a report or other mechanism that shows "date certified", the BSO needs to determine if the T&A application can be reprogrammed to add the data
    - Collaborate with other BSOs that use the same applications to determine if any best practices are out there as a workaround



PAGE 4

Audio: Not all organizations have a timekeeper. For those that do, timekeepers should be thoroughly knowledgeable about current procedures, regulations, and instructions in order to properly perform timekeeping duties.

Timekeepers:

- Record work schedule, shift, and predetermined Job Order Number changes;
- Enter prior pay adjustments;
- Notify the certifier when prior pay is available for certification;
- Ensure all entries for overtime and compensatory time earned have been approved; and
- Ensure supporting documentation for all types of leave, overtime, and compensatory time have been retained.

On screen:

## Timekeeper Responsibilities

- Not all organizations have a timekeeper
- For those that do, timekeepers:
  - Should be thoroughly knowledgeable about current procedures, regulations, and instructions in order to properly perform timekeeping duties
  - Record work schedule, shift, and predetermined Job Order Number (JON) changes
  - Enter prior pay adjustments
  - Notify certifier when prior pay is available for certification
  - Ensure all entries for overtime and compensatory time earned have been approved
  - Ensure supporting documentation for all types of leave, overtime, and compensatory time have been retained



## PAGE 5

Audio: Timekeepers also:

- Assist supervisors in recording and verifying employees' work time and absences;
- Assist employees, supervisors or DAOs, and certifiers with T&A entries and questions;
- Remind employees and supervisors or DAOs of T&A deadlines; and

## DON Mandatory Annual Time and Attendance Training

- Review automated time and attendance reports weekly or biweekly, including DCPS exception reports.

On screen:

### Timekeeper Responsibilities

- Timekeepers
  - Assist supervisors in recording and verifying employees' work time and absences
  - Assist employees, supervisors/DAOs, and certifiers with T&A entries and questions
  - Remind employees and supervisors/DAOs of T&A deadlines
  - Review automated time and attendance reports weekly or biweekly, including DCPS exception reports



## PAGE 6

Audio: Supervisors and DAOs may be dual-hatted as a certifier. Certifying officers are accountable for improper certification. Certification of T&A constitutes authorization for the expenditure of government funds.

As a certifier, you are responsible for ensuring that an alternate certifier is available to certify when you, as the primary certifier, are absent.

Certifiers:

- Review time for assigned employees to ensure accuracy;
- Correct incorrect time or refer to the employee, supervisor or DAO, or timekeeper for correction;

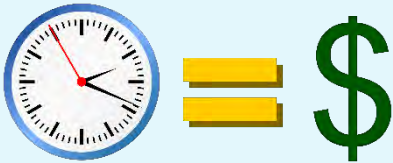
## DON Mandatory Annual Time and Attendance Training

- Certify time by the deadlines established by your employing organization; and
- Periodically test internal T&A controls to ensure they are working efficiently and effectively.

On screen:

### Certifier Responsibilities

- Supervisors/DAOs may be dual-hatted as a certifier
- Certifying officers are accountable for improper certification
- Certification of T&A constitutes authorization for the expenditure of government funds
- Ensure an alternate certifier is available to certify when you, as the primary certifier, are absent
- Review time for assigned employees to ensure accuracy
- Correct incorrect time or refer to employee/supervisor/DAO/timekeeper for correction
- Certify time by the deadlines established by your employing organization
- Periodically test internal T&A controls to ensure they are working efficiently and effectively



## PAGE 7

Audio: T&A record keeping is an essential part of the audit process and is a key factor that directly contributes to our being audit ready.

All T&A stakeholders at the BSO level are strongly encouraged to review their documentation retention processes and ensure they are in accordance with the Revised Record Retention Requirements to Support Department of the Navy Financial Statement Audits, dated 2 July 2019, the SECNAV M-5210.1, Records Management Manual, dated September 2019, and other document retention related guidance.

DON Mandatory Annual T&A Training – Time and Attendance Administrator,  
Timekeeper, and Certifier Responsibilities (05-11-23)

On screen:

## Importance of Document Retention

- T&A record keeping is an essential part of the audit process and is a key factor that directly contributes to our being audit ready
- All T&A stakeholders at the BSO level are **strongly encouraged** to review their documentation retention processes and ensure they are in accordance with the Revised Record Retention Requirements to Support Department of the Navy Financial Statement Audits, dated 2 July 2019, the SECNAV M-5210.1, Records Management Manual, dated September 2019, and other document retention related guidance

**Don't Forget!**

## PAGE 8

Audio: This concludes our discussion on time and attendance administrator, timekeeper, and certifier responsibilities. Let's take a moment to see what you've learned.

On screen:

## Knowledge Check

## Knowledge Check 1

On screen:

### QUESTION

Which of the following are part of the responsibilities of a timekeeper?

- A. Enter prior pay period adjustments
- B. Perform quarterly validation of T&A supervisor assignments in the timekeeping system
- C. Perform attestation
- D. Ensure all entries for overtime and compensatory time earned have been approved
- E. A and D

## Knowledge Check 2

On screen:

### QUESTION

True or False:

T&A record keeping is an essential part of the audit process and is a key factor that directly contributes to being audit ready.

- A. True
- B. False

## PAGE 9

Audio: Let's review the information discussed in this training.

All stakeholders in the T&A process have a significant role in ensuring time data is correctly entered, approved, and ultimately certified prior to submission to DCPS.

All T&A data and supporting documentation are auditable.

## DON Mandatory Annual Time and Attendance Training

Enforce all internal controls to ensure documentation is retained to establish an audit trail for T&A transactions.

Improper action by any T&A stakeholder can have serious consequences, for example, discipline.

Always refer to your organization's time and attendance policies and procedures. They provide more detailed information on how the local T&A program is administered and have:

- Additional information on other personnel that may be involved in T&A based on how your organization is structured;
- Any required training;
- Work schedules;
- Leave;
- Exclusions to work;
- Overtime, compensatory time, and credit hours; and
- Other significant T&A information that stakeholders need to be familiar with on a daily basis.



On screen:

## Summary

- All stakeholders in the T&A process have a **significant role** in ensuring time data is correctly entered, approved, and ultimately certified prior to submission to DCPS
- All T&A data and supporting documentation are auditable
- Enforce all internal controls to ensure documentation is retained to establish an audit trail for T&A transactions
- Improper action by any T&A stakeholder can have serious consequences, e.g., discipline
- Always refer to your organization's time and attendance policies and procedures. They provide more detailed information on how the local T&A program is administered and have:
  - Additional information on other personnel that may be involved in T&A based on how your organization is structured
  - Any required training
  - Work schedules
  - Leave
  - Exclusions to work
  - Overtime/compensatory time/credit hours
  - Other significant T&A information that stakeholders need to be familiar with on a daily basis

PAGE 10

Audio: This concludes the DON Mandatory Annual Time and Attendance Training.

Thank you for participating.

Please wait while your record is updated.

## DON Mandatory Annual Time and Attendance Training

On screen:

Thank you for participating!

Please wait while your record is updated.

To receive credit for this training, please contact your local training coordinator.