



University of Massachusetts Amherst

Controller's Office
405 Goodell Building
140 Hicks Way
Amherst, MA 01003-9334

phone: 413.545.1675
fax: 413.545.6088
email: amangels@admin.umass.edu

Memorandum

TO: Deans, Directors and Department Heads

FROM: Andrew P. Mangels, Controller
Juan Jarrett, Assistant Vice Chancellor for Human Resources

DATE: November 9, 2007

SUBJECT: Time and Attendance Record Keeping

REMINDER: Proper recording of time and attendance for university employees is the responsibility of the **department head**. The inaccurate reporting of time not worked is covered under the University fraud policy. Due to recent reviews by the university's internal audit department, there has been heightened attention to this issue by the University Board of Trustees. This memo is a reminder that all department heads must have procedures in place to ensure the proper recording of overtime, comp time, sick leave, vacation and any other forms of absences recorded in the human resources/payroll system. These procedures should include the following:

- written support for absences such as time cards, time logs kept on file for 7 years
- process for department head review and approval of employee time and attendance using the TL700 Summary Report (the TL700 Summary Report detail should be kept on file for 1 year for departmental management reporting purposes)

The controller's office has received a report of calendar year 2006 absences for each department and will be conducting reviews of time and attendance policies and procedures using this report for a sample of departments.

Please feel free to contact the controller's office at 5-0806 if you have any further questions.