

| exception explanation | | How do I know? | How do I fix? |
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| F Bank Statements | | | |
| F | The bank statement must be reconciled with the school's books upon receipt. The financial statements must be sent with a copy of your bank statement to the Finance Office by the 10th of each month | <ul style="list-style-type: none"> Keep a record of when your statement is sent to Finance. | <ul style="list-style-type: none"> Use online statements starting 1st. |
| F | Dual signatures on each check | <ul style="list-style-type: none"> Checks should be reviewed before mailing/release | <ul style="list-style-type: none"> Checks should be reviewed before mailing/release Review procedures. What changes could be implemented to prevent this from occurring. |
| F | All required documentation has been completed and included | <ul style="list-style-type: none"> There is a financial reports checklist all the documents listed should be included | <ul style="list-style-type: none"> Review checklist |
| F Outstanding Checks > 90 days | | | |
| F | Attempt to contact payee's for checks over 90 days old | <ul style="list-style-type: none"> Keep a record of contacted vendors on bank reconciliation | <ul style="list-style-type: none"> Keep a record of contacted vendors on bank reconciliation |
| F Outstanding Invoices >30 days | | | |
| F | Invoices not paid timely | <ul style="list-style-type: none"> Am I receiving frequent 30 day notices? Do I have a lot of conversations with Carlotta about late invoices? | <ul style="list-style-type: none"> Review monthly vendor statements |
| F | PO overage more than allowable 10% | <ul style="list-style-type: none"> Compare PO total to total of invoice | <ul style="list-style-type: none"> Determine reason for overage |
| F Unauthorized Purchases | | | |
| F | PO's not approved before purchases | <ul style="list-style-type: none"> No purchases should be made without a purchase order number Technology Approval if needed | <ul style="list-style-type: none"> Educate employees Get principal or director involved for repeat offenders. |
| F Contracts | | | |
| F | Contracts completed 5 days before start of work | <ul style="list-style-type: none"> Are contract dates coordinated with the work schedule needed? Do you allow processing time for contract approval before allowing the employee to begin? Can you view the employee under Manage Employees prior to their start date? | <ul style="list-style-type: none"> Review the process that allowed the employee to begin work Educate staff about the contract process. Get principal or director involved for repeat offenders Contract reminder poster in office |
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| F | Incorrect AP Coding | | |
| F | Invoices charged to inappropriate accounts | <ul style="list-style-type: none"> • Purchase orders should be descriptive and coding checked prior to issuance | <ul style="list-style-type: none"> • Use account coding guidelines and descriptions. |
| F | Budget Balance Monitoring | | |
| F | PO's should not be issued for over budget accounts without documentation | <ul style="list-style-type: none"> • Run the budget analysis report | <ul style="list-style-type: none"> • Cancel PO or submit a BJE |
| F | Grants Incorrect sub coding | <ul style="list-style-type: none"> • Run Substitute Listing Report | <ul style="list-style-type: none"> • Payroll / Input / Absences • Correct the budget code, if it is prior to TK approval. |
| | Quarterly Reporting submitted timely | <ul style="list-style-type: none"> • Reporting schedule is communicated at the beginning of the year | <ul style="list-style-type: none"> • Set email reminders to complete documents so they can be submitted timely |
| F | Insufficient Documentation | | |
| | Requisitions/Pre paid vouchers do not have all required documents attached/included | <ul style="list-style-type: none"> • Audit package should be incomplete and tell the entire story, all necessary documents/information should be included | <ul style="list-style-type: none"> • Include/attach all necessary documents |
| F | Cash Receipts/Checks | | |
| | Cash receipts/ checks are not turned in on the same day it was received | <ul style="list-style-type: none"> • All cash/checks should be turned in to Finance the same day the money is received – no exceptions | <ul style="list-style-type: none"> • Keep a log of all daily receipts |

| | exception explanation | How do I know? | • How do I fix? |
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| P | Responsiveness | | |
| P | Missed deadlines, ignore requests for information, and unresponsive to emails (when a reply is needed). Many times we send important email reminders or requests. Waiting on you to complete a task or respond to an email has a ripple effect. If we are waiting on you to reply to an email before we process payroll, you are holding up everyone's pay, not just your school. If we send payroll reminders that go ignored or are not shared, you may be doing needless work or every employee in your schools calls to question us. | <ul style="list-style-type: none"> • Review of email inbox, flag emails that require follow up or additional action | <ul style="list-style-type: none"> • Clear emails once the situation has been handled |
| P | Admin. approval (principal exception) | | |
| P | Missed TimeKeeper approval deadline. TimeKeeper admin approval is Monday 1:00 pm unless other instructions are given. | <ul style="list-style-type: none"> • Manage Timesheets • Select Unapproved • Are there any records remaining to approve? | <ul style="list-style-type: none"> • Review time records periodically throughout the week. Do not wait until day of to review and approve all time. • Make sure you have a back-up in place – “stuff” happens. • Add calendar reminder in Outlook |
| P | Time exceptions not approved timely for input into TimeKeeper. | <p>Report 1</p> <ul style="list-style-type: none"> • Exception Dashboard - “Missed Clock Out” • Do you have any employees reported? Have you approved a time exception for them? <p>Report 2</p> <ul style="list-style-type: none"> • Manage Timesheets • Does salary staff have a record for every day? Why not? • Does hourly staff have a record for every day? Are they meeting their hours? Are they missing sign out times? Have you approved a time exception for them? | <ul style="list-style-type: none"> • Work with your treasurer or payroll contact for a timely procedure to meet the deadline. • Educate staff on the importance of submitting exceptions timely. |

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| P Time exceptions (treasurer exception) | | | |
| P | Time exceptions, absences, subs not input prior to admin approval deadline. | Report 1 <ul style="list-style-type: none"> Other pay report Report 2 <ul style="list-style-type: none"> Substitute listing Report 3 <ul style="list-style-type: none"> Absence history | <ul style="list-style-type: none"> Review the process to determine where there is a lapse. Educate staff about the timeliness of exceptions and using AESOP Get principal or director involved for repeat offenders |
| P Unauthorized payroll payments | | | |
| P | Employee begins work prior to contract submittal/approval. Contracts are required to be submitted minimum 5 working days prior to start date. | <ul style="list-style-type: none"> Are contract dates coordinated with the work schedule needed? Do you allow processing time for contract approval before allowing the employee to begin? Can you view the employee under Manage Employees prior to their start date? | <ul style="list-style-type: none"> Work with your principal or director for a timely process that meets deadlines. Review the process that allowed the employee to begin work. Educate staff about the contract process. Get principal or director involved for repeat offenders |
| P | Paid built in leave and/or holiday pay for inactive employee. Employees should not show up in your timesheet review after they receive their last payout. Employees should not be viewable the month following last payout. | Report 1 <ul style="list-style-type: none"> Exception Dashboard - "No Record for Date Click on Job id to sort by job types Do you have any employees reported that you KNOW are no longer working and should be marked inactive? Report 2 <ul style="list-style-type: none"> Manage Timesheets Filter by: holiday or built in leave day Do you have any employees reported that you KNOW are no longer working and should be marked inactive? Report 3 <ul style="list-style-type: none"> TimeSheet Report Range from: use month surrounding holiday or built in leave day Do you have any employees reported that you KNOW are no longer working OR have zero hours worked before/after the holiday or built in leave date? | <ul style="list-style-type: none"> Contact payroll immediately if payroll has been processed Remove the absence or holiday if it is prior to TK approval. Then notify payroll and HR the employee is no longer active at your school/department. Prepare a terminated employee list and compare. |

| P Incorrect / Unauthorized absence code | | | |
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| P | Reason 7's are NEVER allowed for hourly employees. | <ul style="list-style-type: none"> • Absence History • Absence Reason: 07 – Leave without Pay • Are there any hourly jobs listed? | <ul style="list-style-type: none"> • Payroll / Input / Absences • Remove leave code 07, if it is prior to TK approval. • Why was it entered? • Review the process that allowed that code to be entered. |
| P | Reason 61 may only be recorded on systemwide approved dates. | <ul style="list-style-type: none"> • Absence History • Absence Reason: 61 – Certification of Hours Worked • Are there any recorded absences? | <ul style="list-style-type: none"> • Payroll / Input / Absences • Remove leave code 61, if it is prior to TK approval. • Why was it entered? • Educate employees. This is a code ONLY used under systemwide approval. Unauthorized use may result in a delayed pay (deduct of \$6161) |
| P | Personal leave and NO sub must have BOTH a reason 6 to record PL and a reason 56 to refund. | <ul style="list-style-type: none"> • Absence history • Make sure if you have a 6 and no sub a 56 should also be seen on report | <ul style="list-style-type: none"> • Payroll / Input / Absences • Enter a 6 and 56 under input absences |
| P Incorrect budget code | | | |
| P | Correct budget code must be entered prior to TK approval deadline. Staff development codes must be entered or school will be billed via 899 billing. 899 billings may NOT be paid with AP prepaid vouchers. | <ul style="list-style-type: none"> • Substitute listing • Are there reason codes 04 – Staff Development? Are they coded correctly? Should I pay or is there another code to charge? • Do I have 899's that are going to be billed? | <ul style="list-style-type: none"> • Payroll / Input / Absences • Correct the budget code, if it is prior to TK approval. • When was employee authorized to attend training? Was a code provided? • Was there proper communication? • Is there a process in place for training approval? Can the process include a required code |
| P | Subs not paid due to missing budget code. a budget code is required for every absence or entry | <ul style="list-style-type: none"> • Substitute listing • Does every absence have a valid account code listed? | <ul style="list-style-type: none"> • Payroll / Input / Absences • Correct the budget code, if it is prior to TK approval. |

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| P Incorrect pay period – absence | | | |
| P | Absence recorded in the incorrect pay period. Absences recorded in the wrong pay period will result in an employee being paid too much one period and paid short in another. | Report 1 <ul style="list-style-type: none"> • Other pay report • Select Group and Pay period • Verify dates from pay schedules fall within pay period • Are any dates out of range? Report 2 <ul style="list-style-type: none"> • Substitute listing • Select Group and Pay period • Verify dates from pay schedules fall within pay period • Are any dates out of range? Report 3 <ul style="list-style-type: none"> • Absence history • Select date (easier to do one day or one week) • Verify dates from pay schedules fall within pay period • Are any dates out of range? | <ul style="list-style-type: none"> • Payroll / Input / Absences • Correct the pay period, if it is prior to TK approval. |
| P Incorrect # of days paid (sub) | | | |
| P | Subs not paid; incorrect number of days attached to absence or entry | <ul style="list-style-type: none"> • Substitute listing | |
| P | Subs not paid; incorrect amount per day attached to absence or entry | <ul style="list-style-type: none"> • Substitute listing | |
| P | Teacher assistant absence WITH sub not removed prior to TK approval deadline | <ul style="list-style-type: none"> • Substitute listing | |
| P | Teacher assistant substitutes not submitted immediately following day of absence | | |
| P Dashboard / Reports | | | |
| P | Hourly employees with sign in for the day missing a sign out time prior to TK approval deadline | <ul style="list-style-type: none"> • Exception Dashboard - “Missed Clock Out” • Do you have any employees reported? | <ul style="list-style-type: none"> • Contact employee • Acquire a TK exception • Educate employee why this is bad • Enter end time • Get principal or director involved for repeat offenders |

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| P | Salaried staff (teachers, admin., tech fac. , etc....) missing recorded time for the day | <ul style="list-style-type: none"> • Exception Dashboard - “No Record for Date” • Show: Clock In Only • Do you have any employees reported? | <ul style="list-style-type: none"> • Contact employee • Acquire a TK exception • Educate employee why this is bad • Enter end time • Get principal or director involved for repeat offenders |
| P | Hours worked / recorded in the incorrect pay period. Time recorded in the wrong pay period will result in an employee being paid too much one period and paid short in another. | <p>Report 1</p> <ul style="list-style-type: none"> • Other pay report • Select Group and Pay period • Verify dates from pay schedules fall within pay period • Are any dates out of range? <p>Report 2</p> <ul style="list-style-type: none"> • Substitute listing • Select Group and Pay period • Verify dates from pay schedules fall within pay period • Are any dates out of range? <p>Report 3</p> <ul style="list-style-type: none"> • Absence history • Select date (easier to do one day or one week) • Verify dates from pay schedules fall within pay period • Are any dates out of range? | <ul style="list-style-type: none"> • Payroll / Input / Hours Worked • Correct the pay period, if it is prior to TK approval. |

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| P | Negative leave, bonus, sick and personal leave | | |
| | Posted negative bonus, sick or personal leave. If not earned, can't take. Leave has to be changed to appropriate leave prior to TK approval deadline. NEVER be negative. | <ul style="list-style-type: none"> • Leave Balance Report • Select Leave type(s) • Check "Only Show Leave with Negative Balance" • Print • These are your areas of concern. Remember, leave should not be posted until it has been earned. | <ul style="list-style-type: none"> • Payroll / Input / Absences • Remove the leave that causes the negative if it is prior to TK approval. • Notify employee • Educate employee • Remind employee to review timesheets closely • Get principal or director involved for repeat offenders |
| Negative leave, annual | | | |
| P | Posted excess negative annual leave. Built in leave MAY put an employee into negative ONLY to amount earnable by EOY. All other annual leave may not be used until earned. | <ul style="list-style-type: none"> • Leave Balance Report • Select Leave type 20 – annual leave • Check "Only Show Leave with Negative Balance" • These are your areas of concern. • Use the quick and dirty, how many payrolls are left x minimum earn rate, is the negative greater? | <ul style="list-style-type: none"> • Payroll / Input / Absences • Remove excess leave that will NOT be earned by end of year if it is prior to TK approval. • Notify employee • Educate employee • Remind employee to review timesheets closely • Get principal or director involved for repeat offenders |

| TK - Manage Timesheets | TK - Exception Dashboard - “No Record for Date” | TK - Exception Dashboard - “Missed Clock Out” | TK - TimeSheet Report |
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| <ul style="list-style-type: none"> • Log into ISIS – Payroll • TimeKeeper • Manage Timesheets • Filter by: use range for week • Refresh <p>Select Unapproved</p> <ul style="list-style-type: none"> • Are there any records remaining to approve? • Does salary staff have a record for every day? Why not? • Does hourly staff have a record for every day? Are employees meeting their hours? • Are employees missing sign out times? • Have you approved a time exception for them? <p>Select week of holiday</p> <ul style="list-style-type: none"> • Do you have any employees reported that you KNOW are no longer working and should be marked inactive? <p>Select week of built in leave</p> <ul style="list-style-type: none"> • Do you have any employees reported that you KNOW are no longer working and should be marked inactive? | <ul style="list-style-type: none"> • Log into ISIS – Payroll • TimeKeeper • Exception Dashboard • “No Record for Date” • Select site • Show: <u>All</u> • Select date or leave week defaulted • Refresh <ul style="list-style-type: none"> • Do you have any employees reported? <p>Click on Job id to sort by job types</p> <ul style="list-style-type: none"> • Do you have any employees reported that you KNOW are no longer working and should be marked inactive? | <ul style="list-style-type: none"> • Log into ISIS – Payroll • TimeKeeper • Exception Dashboard • “Missed Clock Out” • Select site • Select date or leave week defaulted • Refresh <ul style="list-style-type: none"> • Do you have any employees reported? Have you approved a time exception for them? | <ul style="list-style-type: none"> • Log into ISIS – Payroll • TimeKeeper • TimeSheet Report • Range from: use month surrounding holiday or built in leave day <ul style="list-style-type: none"> • Do you have any employees reported that you KNOW are no longer working OR have zero hours worked before/after the holiday or built in leave date? |

| Substitute listing | Absence history | Other pay report | Leave Balance Report |
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| <ul style="list-style-type: none"> • Log into ISIS – Payroll • Reports • Substitute listing • Filter by Group and Pay period • Print <ul style="list-style-type: none"> • Are there reason codes 04 – Staff Development? Are they coded correctly? Should I pay or is there another code to charge? • Do I have 899's that are going to be billed? • Does every absence have a valid account code listed? • Verify dates from pay schedules fall within pay period. Are any dates out of range? • | <ul style="list-style-type: none"> • Log into ISIS – Payroll • Reports • Absence history • Filter by date • Print <p>Select Absence Reason: 07 – Leave without Pay</p> <ul style="list-style-type: none"> • Are there any hourly jobs listed? <p>Select Absence Reason: 06 – Personal Leave</p> <ul style="list-style-type: none"> • Are there any absences without sub and without a reason 56 recorded? <p>Select single day or week</p> <ul style="list-style-type: none"> • Verify dates from pay schedules fall within pay period. Are any dates out of range? | <ul style="list-style-type: none"> • Log into ISIS – Payroll • Reports • Other pay report • Filter by Group and Pay period • Print <ul style="list-style-type: none"> • Verify dates from pay schedules fall within pay period. Are any dates out of range? | <ul style="list-style-type: none"> • Log into ISIS – Payroll • Reports • Leave Balance Report • Use current date for live balance • Select your site • Select Leave type(s) • Check “Only Show Leave with Negative Balance” • Print <ul style="list-style-type: none"> • These are your areas of concern. Remember, leave should not be posted until it has been earned. |