Audit Guidelines

[Department Audit Workbook](#)

Before You Begin

- A separation audit should be completed **after** the employee's last day worked.
- **Confirm all leave taken within the last 90 days has been entered into OMNI.**
- The accompanied Excel Audit Workbook holds audit sheets (tabs at the bottom of the worksheet) for all Job Classes (USPS, A&P, Faculty, and Executive Service). Each Audit Sheet is dedicated to a respective Job Classification. An Audit Sheet cannot be used for multiple Job Classifications.
- Read the following Paper Timesheet Processing notes before proceeding with the audit, if applicable.

Processing Paper Timesheets for Faculty

All (9 Mo, 10 Mo & 12 Mo):

- Have the hire and termination dates (or appointment dates for 9-Mo. Faculty) on hand for the employee.
- Sort the timesheets by date, starting with the date of hire.
- Make notes of any missing timesheets.
- All timesheets must have the employee's signature.
- Any strikes and corrections should be initialed by the faculty member.

Additional step for 12 Mo only:

- 12 Mo Faculty must write their annual leave taken in the "Main Section" of the Pay and Leave Report and request it for those same dates at the bottom of the timesheet in the "Approvals/Requests Section." Sick leave does not have to be requested or initialed by the supervisor.
- Supervisors **must** sign off on all annual leave. Signatures can either be in the "Approvals/Requests Section" or the Supervisor Signature line on the bottom right. Any timesheets missing a supervisor's signatures will be sent back to the department for completion.

Additional step for 10 Mo only:

- FSUS 10 Month Faculty are granted five "personal holidays" for every academic year. One day will be a "free" administrative leave while the other four days will be taken from the sick leave balance.

Paperless Department Audits:

1. For Departments who use paperless time entry through OMNI self-service, follow steps 6-26 to ensure the leave accruals are correct. Enter all leave taken from the OMNI Leave Taken Query in step 4. There are no paper timesheets involved in this process, but the time must be audited to ensure there were no mistakes.

Record Leave Taken from Paper Timesheets:

2. The "Audit Sheet" has eight tabs at the bottom left-handed corner of the page. Record all leave taken and dates from the timesheets onto the "Leave Taken" Tab of the Audit Workbook. Record Annual Leave, Sick Leave, and LWOP.
3. Sum up yearly totals of each leave type.

Compare to OMNI:

4. Open the following queries for the employee being audited.
   FSU_TL_LEAVE_BY_EE_BY_DAY &
   FSU_TL_LEAVE_BY_EE_BY_DAY_HST (Leave Taken Queries) and
   FSU_TL_LEAVE_ACCRS_BY_EE (Leave Accruals Query). Download the results in Excel and save the file in the employee's computer file.
   a. Shorten the columns and freeze the top row so you can see what each column is when scrolling down.
      i. To freeze the top row, go to "View" on top menu. Click the drop down "Freeze Panes" and click "Freeze Top Row." This will freeze the current top row so be sure the page is scrolled all the way up.
5. Sum up yearly totals on both the paper audit results and the OMNI Leave Taken Query results.
   a. There may be mistakes from the manual audit where the auditor mistakes sick as annual and vice versa. Compare the manual record of leave taken and the Leave Taken Query to ensure they both mirror each other.
   b. Make note of discrepancies and double check timesheets where leave is not recorded or is recorded incorrectly in OMNI.
   c. Check for time incorrectly reported in OMNI as one type of leave, but on the timesheet as another.
   d. Where there is a clear discrepancy between an OMNI entry and Timesheet entry, the entry on the Timesheet will take precedence. This applies only to departments that do not use OMNI self-service for time entry.

Enter Data onto the Audit Sheet:

6. Select the appropriate Audit Sheet within the Audit Workbook for the corresponding Job Class of the employee you are auditing.
7. Enter all of the employee's information in the second and third row of the appropriate Audit Sheet.
8. Type your **name and date** in the "Auditor and Date:" field in the first row of the audit sheet.
9. Select the Audit Reason in Cell J3 from the drop down list.
10. Select from the Years of Service drop down list for all non-USPS employees to mark their eligibility for a sick leave payout. Only USPS employees being audited on the >10 Years Audit Sheet are eligible for a Sick Leave Payout.
11. **"Pre-OMNI Balance:"** If the employee was hired prior to 12/17/04, open the Leave Accruals Query. Follow "Hrs Prev Year" column, to the earliest date for both Sick and Vacation Leave. The balance next to "Accrual Date" 12/30/04 must be entered on the

Audit Sheet next to "Pre-Omni Balance" for each leave type.

12. Enter the appointment period for the employee. If the contracts are unavailable the following queries can be ran: **FSU_TL_SCHED_ASSIGN_BY_EE & FSU_TL_SCH_ASSIGN_HST.**

    a. Each row is dedicated to every year of an annually paid employee (i.e.: January 1st through December 31st) or each appointment period for contract paid employees (9 Mo Faculty). If hired prior to December 2004, then begin your audit 12/17/2004-12/31/2004, followed by subsequent calendar years.

13. Check FTE for each time period. Ensure each listed time period on the Audit Sheet reflects the correct FTE for the time period.

14. Enter all the sick and vacation leave taken that was recorded from the paper timesheets for each respective time period (either yearly sums or appointment sums of leave taken).

15. Enter all the LWOP that was taken in the row corresponding to the appointment period for which it was taken.

16. Next to the cell labeled "OMNI Balance," enter the current OMNI Balance from the Employee's OMNI Timesheet for comparison to audit.

    a. *** The leave balance in OMNI will not be final and accurate until the Final Cost Center Report is complete for the pay period in which the employee was terminated. ***

Enter Leave Adjustments:

17. **Annual Leave Rollover:** Using the Leave Accruals Query, review the "Hrs Adjust YTD" and "Hrs Adjust" columns. If there are large deductions from Annual Leave **with and equivalent addition** **to Sick Leave** at the end or beginning of each year, the adjustments are most likely annual leave rollovers into sick. Input these numbers into the "Leave Adjustment" column on the Audit Sheet and note the reason under the "Notes" column. For a 100 hour rollover, the adjustment should be
entered on the Audit sheet as "-100" for Annual and "100" for Sick for the corresponding years. Not all leave adjustments are Annual Leave Rollovers. If time was not originally entered into OMNI and a Leave Adjustment was later submitted, the adjustment would show up in this column.

18. **Sick Leave Pool (SLP) Member:** Verify if an employee is in SLP by checking their OMNI timesheet under the 'Plan Type' of "Balances." Check to see when the employee entered SLP.
Upon entering the SLP each employee donates 8 hours of sick to the Pool. Additionally, there was a mass donation from each SLP member in the amount of 8 hours on 10/24/06.

19. **Internal Transfers:** If the employee you are auditing transferred from a different job type (USPS to A&P), then their leave accruals will be different at the point of their transfer. Use a separate Audit Sheet within the Audit Workbook for time worked in each Job Class.

20. **USPS Years of Service:** USPS Employees' Annual Leave Accrual Rate is based on their State Service. Refer to the chart below. Refer to the "Benefits Service Date" in **Job Data** for the Years of Service. State Service with another State Agency does affect their accrual rates and this time should be included in their Benefits Service Date. Be sure to use the correct Audit Sheet corresponding with the employee's

correct years of service. If the employee has graduated to another rate while at FSU, use the next appropriate Audit Sheet and copy the previous rate's balance to the **pink cells** in the next rate's Audit Sheet.

Job Type	Bi-weekly (Hours)
Faculty (12 Month)	6.769
A & P	6.769
Executive Service	9.195
USPS (Months of Service; Years)	
0 – 60; <5 Years	4
61 – 120; 5<10 Years	5
Over 120; 10< Years	6

Leave Transfers: If the employee had a leave transfer from another agency near the time of their hire, use your department records to confirm the transfer balance and approval. Ensure the correct date and correct balance was transferred by using the Leave Accruals Query and checking under the "Hrs Adjust YTD" column to search for an adjustment near the time of their hire.

21. **LWOP:** Check for any Leave of Absences on Job Data or any other leave of absences that do not accrue leave. These hours must be recorded under the "LWOP" Column on the Audit Sheet.

22. If there are still discrepancies between the OMNI balance and your audit balance: check all the dates, check all yearly sums of leave taken, and check yearly sums of leave accrued on the Leave Accruals Query compared to the Audit Sheet.
    a. A discrepancy less than 8 hours is acceptable.
    b. If unexplainable differences are found, make a note of it for the auditor in HR to review.

Finishing the Audit:

23. Maximum Lifetime Payouts:

Job Type:	Lifetime Max Sick Leave Payouts (Paid 1/4th of max)	Lifetime Max Annual Leave Payouts
Faculty	1920	352
A & P	1920	352
Executive Service	1920	480
USPS	1920	240

24. When the final Audit Balance has been determined, type the balance under Notes and describe all discrepancies under "Timesheet vs. OMNI."

25. **Compensatory Leave Balances:** <u>For Staff audits only</u>. Make note of the employee's

Compensatory Leave Balances that need to be paid out upon separation.

26. Below is an example of a completed audit with an Annual Leave Rollover and discrepancies between OMNI and the paper timesheets.

Leave Audit

		Auditor and Date:				Andrew Kapec 2/22/12			
NAME: XXXXXXXXXXXX	EID: XXXXXX RCD#: X	DEPT: XXXXXXX		**Last Audit Balance:**		Sick: 69.12 Annual: 352	By: XXXXXXX Date: 11/4/04		
Job Type:	12-Mo Faculty	**Years of Service:**	Non-USPS Employee			**Audit Reason:**	Termination		

APPOINTMENT PERIOD		# PAY PERIODS	FTE/ ACCRUAL	LEAVE ACCRUED	LEAVE USED	LWOP	Leave Adjustment	LEAVE BALANCE	NOTES
Start Date	End Date								
SICK									
								41.2	<<< Pre-Omni Ballance
12/17/2004	12/31/2005	27.1	1.000	108.400	62.000	0.000	0.000	87.600	
1/1/2006	12/31/2006	26.0	1.000	104.000	114.000	0.000	0.000	77.600	
1/1/2007	12/31/2007	26.1	1.000	104.400	115.000	0.000	0.000	67.000	
1/1/2008	12/31/2008	26.2	1.000	104.800	81.500	0.000	0.620	90.920	Vac Rlvr .62
1/1/2009	12/31/2009	26.1	1.000	104.400	71.500	0.000	0.000	123.820	
1/1/2010	6/5/2010	11.1	1.000	44.400	0.000	0.000	67.990	236.210	Vac Rlvr of 67.99
						OMNI Balance:		239.210	
	Totals:	142.600	6.000	570.400	444.000	0.000	68.610	-3.000	<<< Variation

VACATION

APPOINTMENT PERIOD		# PAY PERIODS	FTE/ ACCRUAL	LEAVE ACCRUED	LEAVE USED	LWOP	Leave Adjustment	LEAVE BALANCE	NOTES
								352.3666	<<< Pre-Omni Ballance
12/17/2004	12/31/2005	27.1	1.000	183.441	189.000	0.000	0.000	346.808	
1/1/2006	12/31/2006	26.0	1.000	175.995	215.500	0.000	0.000	307.303	
1/1/2007	12/31/2007	26.1	1.000	176.672	142.500	0.000	0.000	341.475	
1/1/2008	12/31/2008	26.2	1.000	177.349	232.500	0.000	-0.620	285.703	Vac Rlvr to Sck of .62
1/1/2009	12/31/2009	26.1	1.000	176.672	49.000	0.000	0.000	413.375	
1/1/2010	6/5/2010	11.1	1.000	75.136	0.000	0.000	-67.990	420.522	Vac Rlvr to Sck of 67.99
						OMNI Balance:		430.521	
	Totals:	142.600	6.000	965.265	828.500	0.000	-68.610	-9.999	<<< Variation

Notes:

SICK:	Timesheet vs. OMNI:
Tobe paid 236.21 hours.	Wrong in OMNI: 8 hours recorded as sick on 5/7/08 should be vacation, 3 hours on 10/18/07 is wrong double post of 10/17/07. On timesheet and not in OMNI: 6 hours on 7/5/06, and 8 hours on 6/10/08. (8+6)-(8+3) = 3 hr difference
VACATION:	Timesheet vs. OMNI:
To be paid maximum 352 hours.	Wrong in OMNI: 8 hours on 2/16/06 not on timesheet. On timesheet and not in OMNI: 2 hours on 5/13/05, 8 hours on 1/12/06, 8 hours on 5/7/08 recorded as sick should be vacation. (8+8+2)-(8) = 10 hr difference.

27. Below is an example of a portion of the "Leave Taken" Tab for the above audit.

Paper Timesheet Leave Audit

Name:	xxxxxxxxx			Empl ID:	xxxxxxxx			Date:	xxxxxxx	
Annual Leave				**Sick Leave**					**LWOP**	
# Hrs	Date	Yr Totals	Notes	# Hrs	Date	Yr Totals	Notes	# Hrs	Date	
8	12/17/2004			24	4/18-20/05					
6	1/18/2005			8	7/20/2005					
2	1/21/2005			7	8/24/2005					
24	3/1-3/05			14	9/28-29/05					
8	3/22/2005			5	9/30/2005					
8	4/22/2005			4	12/21/2005	62				
2	5/13/2005		not in OMNI	14	1/4-5/06					
15	5/31-6/1/05			8	2/7/2006					
22	6/6-9/05			8	3/14/2006					
8	7/18/2005			8	4/7/2006					
4	7/22/2005			8	5/17/2006					
14	7/25-26/05			8	5/19/2006					
8	8/1/2005			8	7/12/2006					
8	9/8/2005			6	7/5/2006		not in OMNI			
16	9/26-27/05			10	8/16-17/06					
8	10/7/2005			4	8/31/2006					
4	10/10/2005			16	9/14-15/06					
16	11/7-8/05			16	9/18-19/06	114				
8	12/19/2005	189		14.5	1/16-17/07					
8	1/12/2006		not in OMNI	28	3/5-8/07					
13	1/24-25/06			6.5	4/2/2007					