

Office of Inspector General

Best Practices for Time and Attendance Implementation

OR10-02



May 2010

FEDERAL MARITIME COMMISSION



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Office of Inspector General
Washington, DC 20573-0001

May 14, 2010

Office of Inspector General

TO: Ronald D. Murphy
Managing Director

FROM: Adam R. Trzeciak
Inspector General

SUBJECT: Best Practices for Time & Attendance Implementation

The Office of Inspector General (OIG) recently completed a review of time and attendance (T&A) practices in six FMC bureaus / offices. During our audits, we noted similarities and differences among the bureaus / offices. Some T&A practices seemed to us to work better (i.e., stronger controls, higher compliance rates) than others. Based on these audits, we have identified select “best practices” to help the agency to comply with T&A requirements and/or to enhance the efficiency and effectiveness of agency payroll practices.

While we found both similarities and differences among the practices used in FMC bureaus and offices to administer payroll, perhaps the most noticeable, and arguably the most inefficient process, was the lack of uniformity among the bureaus / offices to monitor employee time and attendance. With that in mind, the OIG developed this list of 12 best practices to assist the agency to standardize its T&A practices.

FMC managers provided the OIG with an action plan to address the vulnerabilities we identified in each of the bureaus and offices audited. Due to the nature of sampling methodology, we cannot provide assurances that all vulnerabilities and weaknesses were identified in each office that we visited. On the other hand identifying best practices enables bureaus and offices to adopt practices that appeared to us to enhance program efficiency and effectiveness.

As the agency’s T&A systems evolve away from paper-based, manual systems to automated methods to record T&A, it is important that management implement and maintain well-defined internal control activities that provide management some assurances that the system is working as designed. The Government Accountability Office (GAO), *Internal Control Standards*, provide criteria for federal agencies to follow in establishing internal control over their operations, including T&A reporting.¹ We relied on GAO guidance as criteria throughout

¹ GAO’s Standards for Internal Control in the Federal Government provides the criteria for developing and maintaining internal control over federal agency operations, including T&A reporting, under 31 U.S.C. 3512(c),(d).

our audits. According to GAO, the primary objectives of internal control in a T&A system are to ensure that the system complies with applicable legal requirements, supports reporting of reliable financial information, and operates effectively and efficiently.

During our review, the OIG identified the following efficiencies and best practices.

1. Continue use of OPM Form 71

According to GAO, leave approval should be made by the employee's supervisor, or other designated approving official, before leave is taken. If leave is not approved in advance, because of an unusual or emergency situation, it should be reviewed for approval or disapproved as soon as reasonably possible after it is taken. Importantly, an OPM Form 71 should be submitted for all leave requests.

Both GAO and FMC Commission Order (CO) 64, *Employee Absence and Leave*, require that leave be requested in advance of leave used, **when possible**, to enable supervisors to plan. There is no other document used in the FMC (other than the OPM Form 71) that provides such advance notification.

The OIG noted wide latitude in the use of the qualifier "when possible," (as highlighted above). Some interpreted "when possible" to mean that advance notice was not a *requirement*, i.e., if it was not possible to request leave in advance, or if the employee "forgot" to submit a leave slip before taking leave, it was not necessary to request the leave in writing after the leave event. Clearly the policy is worded to provide employees latitude if they must use emergency leave or sick leave and are unable to request leave in advance. It is not meant to provide the employee with the option to disregard the leave slip.

Some staff indicated that leave requests are made via e-mail. However, emails do not provide certifications that the leave requested is for purposes stated (to help prevent abuse of sick leave, for example). Further, this practice (e-mail notification) is used inconsistently and is not common to all bureaus and offices.

Other bureaus/offices we spoke with used electronic calendars to record proposed leave. This alternative has the advantage of enabling supervisors within the office to ascertain planned leave within the office, but, when used alone, does not provide needed certifications. (The office(s) that used an electronic calendar also use the OPM Form 71.)

When OPM Form 71 is signed by the supervisor, it should be given directly to the timekeeper and not maintained by the employee. This is an added safeguard to ensure that leave requests on the leave slips identify leave approved by the supervisor. Changes in planned leave should be noted on the OPM Form 71 with a notation by the employee.

Best Practice No. 1: Approval of leave should be made by the employee's supervisor, or other designated approving official, 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 it is taken.

Best Practice No. 2: All requests for leave should be documented on OPM Form 71.

Best Practice No. 3: Either the supervisor or the timekeeper should maintain custody of approved leave slips.

2. Require use of FMC Form 109, Arrival and Departure Schedules

Controls over T&A information should provide reasonable assurance that such information (i) is recorded completely, accurately and as promptly as possible, (ii) reflects actual work performed or leave taken, (iii) is sufficiently detailed to allow for verification, and (iv) complies with legal requirements.

FMC staff working an alternative work schedule (AWS) is required to complete the FMC Form 109, *Employee Arrival and Departure Record*, which documents (i) arrival and departure times and (ii) annual / sick leave usage, for each day in the pay period. The requirement to record arrival / departure times provides a control over attendance abuse. However, only FMC employees on AWS are required to complete the form.

During our audits, we noted that some bureaus/offices used the FMC Form 109 to record staff T&A regardless of whether the employee worked an AWS schedule. Two offices made revisions to the FMC Form 109 that, we believe, are useful and capture more relevant information for use by timekeepers. Importantly, the revised form does not require staff to maintain daily arrival and departure records.

When completing the FMC Form 109, we noted that many staff did not report *actual* arrival or departure times, instead staff simply recorded *scheduled* arrivals and departures. Further, there are few controls in place preventing staff from entering incorrect arrival and/or departure times.

Best Practice No. 4: Continue use of FMC Form 109 to record leave usage for all staff but amend the form to capture employee daily work and leave hours. Discontinue the requirement to record daily arrival and departure times. Include expanded certification statement on the revised FMC Form 109 to include the identification of sanctions for fraudulently recording time.

The OIG has included the preferred FMC Form 109 as an Attachment to the report.

3. Timekeeper Proximity to Staff

According to GAO, supervisors and timekeepers should be aware of work schedules and employee absences for staff whose T&A they record. Approval of T&A reports should be based, in part, on timekeeper verification. Timekeeper observation is an added deterrent over common abuses, to include routine, extended lunch periods and habitual late arrival and/or early departures.

One timekeeper that was physically separated from staff, whose T&A she recorded in the payroll system, told the OIG that she did not question employee-prepared biweekly FMC Forms 109 because she had no basis to question their veracity, i.e., she did not observe employee arrivals and departures. In this particular office, the supervisor was away from the office for an extended period due to a work-related injury. Staff did not review each other's timesheets prior to their submission to the timekeeper.

Oversight by coworkers, timekeepers and supervisors serves as a strong deterrent to false claims and also helps to prevent erroneous claims. A timekeeper presence serves as a reminder to staff to properly record leave when used and, perhaps more importantly (and depending on timekeeper systems of control), timekeepers are often aware of staff absences through observation.

Best Practice No. 5: Require all timekeepers, and alternate timekeepers when feasible, to be physically located within the office they serve.

4. Preapproval for Changes to AWS Days

The OIG noted a number of temporary staff changes to AWS schedules. We recognize the benefit of flexibility and that the ability to float the AWS day off enables staff to conserve leave.

For these and other reasons, the OIG supports staff's ability to occasionally switch an AWS day off. However, these moves must be approved in advance (an email or some other documentation is sufficient) by the employee's supervisor and documented on the FMC Form 109.

One potential concern involves the frequency of such switches. Management approves AWS schedules in advance with an eye on maintaining balance and coverage in the office. Frequent changes can become disruptive to operations when meetings have to be rescheduled, assistance is needed by subordinate staff, phone calls go unanswered, etc. When AWS days are switched, all staff in the workgroup should be informed.

Best Practice No. 6: Changes to AWS days should be approved in advance and in writing by the supervisor. Documentation should be provided to the timekeeper for reconciliation.

5. Compensatory Time Preapproved

According to GAO, approval should be obtained for compensatory time (a.k.a., “overtime”) before the work has been performed, when feasible, and, when not feasible, as soon as possible after the work has been performed.

During the audit, the OIG identified one individual who effectively worked overtime by working on his scheduled AWS day off, then used the compensatory hours earned in a subsequent pay period. The individual did not request overtime and did not record the overtime in the payroll system. Payroll regulations do not permit such flexibility.

In these circumstances, the individual should have requested compensatory time so that a record could be maintained by the timekeeper. The decision to permit overtime should be based on needs of the office, not employee convenience. The record should include the reason for the overtime and the bureau director’s approval with the supervisor’s concurrence.

Best Practice No. 7: All work in excess of 80 hours per pay period that will be earned as compensatory time should be approved by the supervisor with bureau / office director concurrence.

6. Authorizing Employee Work Schedules

According to GAO, an employee’s work schedule should be approved by the supervisor before the period when the plan takes effect. Currently, FMC employees work traditional (8-hour) days with flexible start times between the core hours of 6:00 a.m. and 10 a.m. Employees, with supervisory approval, can also work alternative work schedules (nine or ten hour days) and may telecommute one day per pay period or episodically.

Due to the varied times and scheduled work days, supervisors need to plan for meetings and coverage in the office, especially when interaction with the public or agency stakeholders is required. Consequently, supervisors need to be aware of employee work preferences and should approve proposed schedules. In this way, the smooth functioning of the office can be assured.

During the audit the OIG documented both schedule changes by employees and supervisor reassignments. Employee requests for work-schedule changes should be discussed with the employee’s first line supervisor, who should then clear the request with bureau management. Every attempt should be made to accommodate preferences. Supervisory considerations may include coverage for the office (the supervisor may not wish to grant employee-proposed changes if such changes would leave the office understaffed for critical times of the day). When supervisors leave or are reassigned, new supervisors should approve current work schedules of their staff.

Best Practice No. 8: Obtain supervisory approval for all work schedule changes. When supervisors change, direct reports should submit FMC Form 110 for supervisory concurrence.

7. Enhance guidance for Worker's Compensation Program

The Federal Employees' Compensation Act of 1993 is administered by the Department of Labor, Office of Workers' Compensation Programs (OWCP). It provides compensation benefits to civilian employees of the United States for disability due to personal injury sustained while in the performance of duty or to employment-related disease. The FMC's workers' compensation policy is in CO 59, *Occupational Safety & Health* (June 14, 2000).

An employee who sustains a disabling, job-related traumatic injury may request continuation of pay (COP) for the period of disability not to exceed 45 calendar days. When an injury occurs the employee must complete Form CA-1, *Federal Employee's Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation*, (DOL form) within 30 days of the date of injury to receive continuation of pay for a disabling traumatic injury. Further, medical documentation supporting the work-related injury must be received within 10 calendar days after the claim is submitted.

The OIG identified two instances (100 percent of the OWCP cases in our review) where employees erred in following DOL regulations. In one of these instances, the employee's OWCP claim was in jeopardy due to a procedural oversight. The T&A SOP does not provide specific guidance to timekeepers regarding OWCP leave requirements and processes.

According to GAO, agencies need a well-defined organizational structure and flow of information with clearly written and communicated policies and procedures setting forth the responsibilities of employees, timekeepers, supervisors and others regarding recording of T&A information. Commission guidance instructs employees to contact the Office of Human Resources for assistance in filing a claim. Because work-related injuries are uncommon, determining how to navigate through the requirements is not always clear. OHR is helpful, but an FMC tip sheet identifying documentation requirements and the steps employees need to follow would greatly assist staff should the need arise.

Best Practice No. 9: Prepare a tip sheet identifying OWCP documentation requirements and its claims process.

Note: In response to discussions between OHR and the OIG, management sent an email to staff entitled, "What To Do If Injured at Work." (12/10/09). The email contained much useful information for use by staff. We suggest circulating this email periodically (annually) to remind staff of its responsibilities and to ensure new staff (i.e., those hired since the last email notification) are knowledgeable of OWCP requirements.

8. **OIG Periodic Audit of Timekeeper Records**

During the audit, the OIG identified a vulnerability in the STAR reporting system that cannot be corrected with a technical fix. Specifically, agency timekeepers and their alternates have access to the STAR system and all payroll records, including their own T&A records. An unscrupulous timekeeper could change leave balances, for example, with little fear of detection.

According to GAO, agencies should review and test all aspects of the T&A systems' processing procedures and controls with sufficient scope, depth and frequency to provide reasonable assurance that key procedures and controls are effective in meeting legal and other requirements, and that data integrity is maintained. OIG review of OMB Circular A-123, *Internal Control System Self Assessments*, identified no weaknesses pertaining to T&A reporting.

The OIG will, beginning in the Summer of 2010, perform reconciliations of timekeeper leave documentation with STAR and NFC records. Altered records in STAR will not reconcile with supervisor approvals.

Best Practice No. 10: The OIG will annually review a sample of timekeeper T&A submissions as a control to guard against timekeeper errors and misstatements.

9. **Advancing Sick Leave to Employees Carrying an Annual Leave Balance**

The OIG identified employees who, due to medical emergencies, were required to request advance sick leave because their sick leave-balance was not sufficient to cover their need. In many instances, these employees maintained annual leave balances, which they were not required to use before going into a sick leave-deficit condition. Neither the FMC nor government regulations require employees to use annual leave before requesting advance sick leave.

CO 64 allows an employee to request advance sick leave (up to 240 hours) for a serious disability, illness or other urgent need(s) upon written request to the Bureau or Office Director. Employees are asked to provide medical documentation and estimates of the amount of leave that will be needed. The number of hours advanced is based upon whether an employee is full-time or part-time. Full-time employees accrue sick leave at a rate of four hours each pay period (104 hours yearly) regardless of time in service while part-time employee sick leave is prorated.

The OIG notes that other federal agencies encourage staff to use annual leave balances before requesting advance sick leave. For example, requests for advance sick leave at one federal agency generally will not be approved if: (a) the employee has sufficient annual or sick leave to cover the absence; (b) if the request is not for a serious illness or injury; (c) for periods over 6 workweeks; (d) if there is not a reasonable expectation that the employee will return to work; and (e) if the employee has applied for disability retirement. The FMC should consider this approach when granting advance leave. It is

especially advantageous for employees who have a low annual leave balance by making them eligible for leave donations. During the period of employee absence, the employee would continue to accrue leave balances.

Currently, CO 64 provides guidance to staff for advancing leave. The OIG identified no corresponding guidelines on use of annual leave as a substitute for sick leave.

Best Practice No 11: Include guidance to staff on use of annual leave when employees request advance sick leave.

10. Authorize OFM to Serve as the “Alternate Timekeeper” When the Office’s Primary or Alternate Timekeeper is not Available to Certify Time Cards

The OIG identified instances where primary timekeepers, due to the absence or unavailability of the alternate timekeeper in the office, entered their own T&A information in the STAR system. Since STAR reports require timekeeper certification, the timekeepers simply requested other agency timekeepers to “sign off” on or certify the STAR document. Although in these specific cases it did not appear this was not done to fraudulently alter any T&A information, but to simply process a timecard, it circumvents controls designed to guard against such occurrences.

The OIG is aware of other instances when alternate timekeepers were not available to enter the primary timekeeper’s T&A. In these instances, the timekeeper simply presented her T&A information to staff in OFM who, in turn, entered the data. OFM has access to all FMC employee T&A records and is the appropriate authority to input information when office timekeepers are not available. This also prevents having agency timekeepers certify to T&A input that, with rare exception, they have no direct or indirect knowledge of its accuracy.

Best Practice No 12: When either a primary or alternate timekeeper within the same office is not available to enter the other’s T&A information, the timekeeper should provide the information to OFM for input into STAR.

Summary

In the minds of many employees, there are few benefits that supersede flexible work schedules and generous leave policies. Often times, flexibility enables many employees to address home - life balance requirements, enhancing a person’s job satisfaction and ultimately performance. However, along with flexibility come opportunities for abuse of such privileges. Agencies need to strike a balance between meeting the needs of staff and implementing controls to ensure that employees are not abusing the flexibility they have.

Many practices we observed strengthened controls over abuse. Conversely, in attempts to maximize employee flexibility, some practices lacked even minimal controls. The best practices presented in this report are based on what the OIG believed worked to enhance controls without muting leave and attendance benefits staff has earned and enjoy. But above all else, it is

critical that the agency implement its T&A policies uniformly and hold bureaus and offices accountable for their uniform implementation.

Attachments

Employee Name:	From: May 9, 2010								Pay Period No. 10								Note:	
	To: May 22, 2010																	
	TC Code	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Totals Week 1	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Totals Week 2	
Regular Hours Worked	01																	
Annual Leave	61																	
Donated Annual Leave	61/61																	
Sick Leave	62																	
Family Friendly Sick	62/62																	
Holiday/Admin/Jury Duty	66																	
LWOP	71																	
Comp Time	64																	
Dates		5/9	5/10	5/11	5/12	5/13	5/14	5/15		5/16	5/17	5/18	5/19	5/20	5/21	5/22		

Timecards Due: Monday, May 24, 2010

I hereby certify the accurateness of this information (signature): _____ Date: _____

Management's Comments

Management generally agreed with the OIG recommendations to standardize time and attendance practices among the agency's bureaus and offices. Management also further clarified for the OIG steps it has taken, or will take, to strengthen controls over T&A.

During the exit meeting with the managing director, the OIG and management disagreed over Best Practice No. 4 regarding the use of an internal FMC form to record daily hours worked and leave used. During the discussion, management indicated that, notwithstanding its response, it would pole bureau managers regarding the necessity to maintain this form.

The OIG is working with management to resolve this disagreement. Rather than delay issuance of the report, the OIG is releasing it with this caveat. Management's comments are presented in their entirety.

Memorandum

TO : Inspector General

DATE: April 19, 2010

FROM : Managing Director

SUBJECT : Report on Best Practices for Time and Attendance Implementation

The above-captioned report contains recommendations for 12 best practices relative to time and attendance policies and procedures at the Federal Maritime Commission. We herein provide advice concerning those recommendations.

Best Practice No. 1: The OIG recommends that approval of leave should be made by the employee's supervisor, or other designated approving official, before the leave is taken, and that 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 it is taken.

Response: The OMD agrees with this best practice recommendation.

Best Practice No. 2: The OIG recommends that all requests for leave should be documented on OPM Form 71.

Response: The OMD agrees that all advance requests for leave should be documented on OPM Form 71, as stated in Commission Order 64, *Employee Absence & Leave*. It should be noted, however, that if an employee initials his/her time card, the OPM Form 71 (or equivalent) plus any supporting documentation of requests and approvals of leave are destroyed at the end of the following pay period according to NARA General Records Schedule 2, Item 6 guidelines. If the time card is not initialed, records are destroyed after a GAO audit or when 3 years old, whichever is sooner. All T&A Source records and Input records (such as time or sign-in sheets – equivalent to the FMC-109) are destroyed after GAO audit or when 6 years old, whichever is sooner.

Best Practice No. 3: The OIG recommends that either the supervisor or the timekeeper should maintain custody of approved leave slips.

Response: The OMD agrees with this best practice recommendation.

Best Practice No. 4: The OIG recommends continued use of FMC Form 109 to record leave usage for all staff but that the form should be amended to capture employee daily work and leave hours, and that the requirement to record daily arrival and departure times should be discontinued. OIG also recommends that FMC Form 109 should be revised to include an expanded certification statement to include the identification of sanctions for fraudulently recording time.

Response: The OMD agrees that all employees on a compressed schedule should continue to use Form FMC-109, *Employee Arrival and Departure Record*, as required by C.O. 92, *Work Schedules*. The OMD does not agree that the current Form FMC-109 needs revision; it already captures employee daily work and leave hours. C.O. 63, *Workforce Discipline and Adverse Actions*, will be revised to specifically list sanctions for fraudulent reporting of time and attendance. It is anticipated that revisions to C.O. 63 will be completed by September 30, 2010. It should also be noted that under no circumstance does the FMC-109 constitute an official document for pay and leave purposes (see C.O. 92, Section 11).

Best Practice No. 5: The OIG recommends that all timekeepers, and alternate timekeepers when feasible, be physically located within the office they serve.

Response: The OMD agrees that proximity of timekeepers to staff they serve is important. However, it should be noted that supervisors are solely responsible for reviewing and approving requests for leave and ensuring accurate documentation of employees' time and attendance records. Timekeeper observation cannot serve as a substitute for this.

Best Practice No. 6: The OIG recommends that changes to AWS days should be approved in advance and in writing by the supervisor, and that documentation should be provided to the timekeeper for reconciliation.

Response: The OMD agrees with this best practice recommendation. C.O. 92 requires that requests for changes to work schedules be approved in advance. The OMD recommends that supervisors be reminded of this requirement and ensure documentation is provided to timekeepers for accurate recording and reconciliation of time and attendance.

Best Practice No. 7: The OIG recommends that all work in excess of 80 hours that will be earned as compensatory time should be approved by the supervisor with bureau / office director concurrence.

Response: The OMD agrees that any work performed in excess of 80 hours per pay period, where compensatory time will be earned, should be approved in advance. Form FMC-70, *Request, Authorization and Report of Overtime/Compensatory Time*, requires that overtime/compensatory time be "requested" by "bureau/office director," "authorized" by Director, OBF, and "Approved" by the Managing Director. We believe this is sufficient. Minor

revisions to Form FMC-70 will be completed and a revised form will be available and posted on the Intranet by June 30, 2010.

Best Practice No. 8: The OIG recommends that supervisory approval be obtained for all work schedule changes, and that when a supervisor changes, direct reports should submit a new FMC Form 110 for supervisory concurrence.

Response: The OMD agrees with this best practice recommendation. The requirement for supervisory approval of work schedule changes is already included in C.O. 92. C.O. 92 will be amended to require submission and approval of a new Form FMC-110 whenever a change in an employee's supervisor occurs. It is anticipated that revisions to C.O. 92 will be completed by September 30, 2010.

Best Practice No. 9: The OIG recommends that a tip sheet be prepared identifying OWCP documentation requirements and its claims process.

Response: The OMD recognizes that the OIG took note of an email sent to all employees in December 2009 by OHR with the subject line, *What To Do If Injured At Work*, and agrees that this email could be re-issued periodically, perhaps every other year in June during National Safety Month as a reminder to all employees. Also in December 2009, OHR posted Department of Labor Form CA-10, *What a Federal Employee Should Do When Injured At Work*, on the bulletin boards on the 9th and 10th floors of the HQ building. Further, this Form and additional information including, e.g., links to other OWCP forms, Frequently Asked Questions, and specific instructions related to on-the-job injuries and the claims process was posted on the agency's intranet at <http://home.fmc.gov/WhatToDoWhenInjuredAtWork.html>. Actions to provide updated information on OWCP processes and procedures were completed in December, 2009, independent of this recommendation.

Best Practice No. 10: The OIG indicates that they will annually review a sample of timekeeper T&A submission as a control to guard against timekeeper errors and misstatements.

Response: The OMD notes that the OIG will begin this review at some point during the summer of 2010, and that the review will be done yearly.

Best Practice No. 11: The OIG recommends that guidance on the use of annual leave be provided to employees requesting that sick leave be advanced to them.

Response: The OMD notes that the OIG states, "neither the FMC nor government regulations require employees to use annual leave before requesting advance sick leave." Guidance on the use of annual leave in lieu of sick leave is included in C.O. 64, *Absence and Leave*. Employees are responsible for understanding the provisions of C.O. 64 and employees

otherwise eligible for an advance of sick leave as described in C.O. 64, will not be required to exhaust their annual leave before receiving advanced sick leave. Employees experiencing a personal or family medical emergency and who are expected to exhaust their own available paid leave are counseled about the Voluntary Leave Transfer Program; however, it should be noted that employees receiving leave donations do not accrue leave in StarWeb during the time they are an approved leave recipient in the Voluntary Leave Transfer Program.

While in the leave donor program, the employee will earn annual and sick leave each pay period up to a maximum balance of 40 hours in each leave category (although not recorded in StarWeb). This balance is maintained and verified by OHR staff so that when the employee comes out of the leave donor program or exhausts his/her leave donations, leave earned (up to 40 hours of annual and 40 hours of sick leave) can be added to the employee's leave balances by OBF.

Best Practice No. 12: The OIG recommends that when either a primary or alternate timekeeper within the same office is not available to enter the others T&A information, the timekeeper should provide the information to OBF for input into STAR.

Response: The OMD agrees that timekeepers should not enter their own information into the STAR system. OBF often prepares timecards for offices that do not have T&A clerks and/or when the clerks are otherwise unavailable. However, it should be noted that OBF employees, like other agency timekeepers as described in the OIG's narrative, would rarely have direct or indirect knowledge of whether the time reported was correct in order to properly certify the T&A input.

Summary

The OMD agrees with the OIG that it is important for the Commission to strike a balance between meeting the work-life needs of staff and implementing controls to ensure that employees do not abuse the flexibilities they enjoy. To the extent possible and practicable, time and attendance policies should be uniformly applied throughout the agency. To that end, I intend to distribute to all employees a memo regarding the revision of C.O.s 63 and 92 to ensure accountability and sanctions are in place, as well as best practices to be implemented for time and attendance. This memo will be issued soon after the revised C.O.s have been posted to the intranet but no later than October 15, 2010.

If you have any questions regarding the above responses, please let me know.

/Ronald D. Murphy/

cc: Directors OBF and OHR