

**24 MAY 2002**



**Financial Management**

**TIME AND ATTENDANCE AUDIT  
PROCEDURES**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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OPR: 944 FW/CCA (Ms Sheryl Finch)  
Supersedes 944 FWI 65-201, 16 August 2000

Certified by: 944 FW/CCE (Maj S. Sounhein)  
Pages: 10  
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This instruction implements AFD 65-2, *Management Control Program*. It establishes guidelines for conducting audits of time and attendance records for civilians and Air Reserve Technicians (ART) assigned to the 944th Fighter Wing (FW). This instruction applies to all civilians and ARTs within the 944 FW.

**SUMMARY OF REVISIONS**

This change incorporates interim change (IC) 2002-1 (**Attachment 5**). This change updates the references in **Attachment 1** and the sample checklist in **Attachment 2**. A bar (|) indicates revisions from previous edition.

**1. Audit Timelines.** Employee time and attendance (timecard) folder audits will be conducted quarterly (January, April, July, and October) of each calendar year after receipt of military pay records. Special audits may be performed at the wing commander's request. Discrepancies must be reported to each group commander. Corrections must be made to timecards and updated in the Defense Civilian Pay System (DPCS), when required. All documents pertaining to audits, to include military pay records and audit checklists, must be filed in the employee timecard folders.

**2. Responsibilities:**

2.1. Wing Secretary (CCA):

2.1.1. Submits a request quarterly to the 944 FW Military Pay office for military pay records of all ARTs and civilians who are assigned as a reservist.

2.1.2. Distributes military pay records to organizational groups.

2.1.3. Performs quarterly audit of employee timecard folders for wing staff personnel.

2.2. Organizational Groups:

2.2.1. Distributes the military pay records to supervisors and or timekeepers within their organizational group.

2.2.2. Ensures a 100% audit is performed quarterly on all employee timecard folders by supervisors and or timekeepers.

2.2.3. Ensures all discrepancies of each audit are corrected properly, to include all updates to DCPS, when required.

2.3. Supervisors and or Timekeepers:

2.3.1. Conducts a 100% audit of their employee timecard folders using the 944 FW Timecard Audit Checklist (**Attachment 2**) and ensures 100% compliance with all directives. Additional information for auditing the military pay record is provided in **Attachment 3**.

2.3.2. Ensures that employee's leave availability reports provided by Civilian Pay are verified against the employee's leave balances recorded on each timecard.

2.3.3. Notifies their group commander or deputy group commander when audits are completed (discrepancies corrected and updated in DCPS, when required).

2.3.4. Ensures a six-part employee timecard folder (**Attachment 4**) is provided for each civilian and ART.

2.3.5. Ensures that certified copies of all AF Form 40a, **Record of Individual Inactive Duty Training**; AF Form 938, **Request and Authorization for Active Duty Training/Active Duty Tour**; DD Form 1610, **Request and Authorization for TDY Travel of DOD Personnel**; AF Form 428, **Request for Overtime, Holiday Premium Pay, and Compensatory Time**; Additional Flying Training Period (AFTP) certifications; and any other documents necessary for audit purposes are filed in the employee timecard folders located in each workcenter.

2.3.6. Ensures all AF Forms 40a have the hours worked initialed by the employee's timekeeper along with the employee's civilian duty hours recorded in the Remarks Section. Ensures appropriate leave was taken and recorded on the timecard if military duty was performed during civilian duty hours.

2.3.7. Ensures all AF Forms 938, blocks 38-46 are filled out completely and that the employee's timekeeper signature is recorded in block 48. Ensures appropriate leave was taken and recorded on the timecard if military duty was performed during civilian duty hours.

CRAIG S. FERGUSON, Colonel, USAFR  
Commander

**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

944 FW/CC Letter, *Policy for Alternative Work Schedule*, 16 April 1996

944 FWI 36-802, *Use of 944 FW Form 13, Work Schedule Request*

HQ AFRES, *Time and Attendance Handbook for Air Reserve Technicians*

AFMAN 36-8001, *Reserve personnel Participation and Training Procedures*

Department of Defense Financial Management Regulation (DOD 7000.14-R), Volume 8, Chapter 2, *Time and Attendance Recording*

***Abbreviation and Acronyms***

**AF** – Air Force

**AFI** – Air Force Instruction

**AFMAN** – Air Force Manual

**AFPD**– Air Force Policy Directive

**AFTP** – Additional Flying Training Period

**ART** – Air Reserve Technician

**DCPS** – Defense Civilian Pay System

**DOD/DD** – Department of Defense

**FW** – Fighter Wing

**HQ AFRES** – Headquarters, Air Force Reserves

**RMP** – Resource Management Period

**SF** – Standard Form

**TDY** – Temporary Duty

**UTA** – Unit Training Assembly

Attachment 2

944 FW TIMECARD AUDIT CHECKLIST

ALL PURPOSE CHECKLIST		PAGE 1 OF 2 PAGES		
TITLE/SUBJECT/ACTIVITY/FUNCTIONAL AREA		OFF	DATE	
944th Fighter Wing Timecard Folder Audit Checklist		944 FW/ CCA		
NO.	ITEM <i>(Assign a paragraph number to each item. Draw a horizontal line between each major paragraph.)</i>	YES	NO	N/A
1.	DATE OF REVIEW: _____ REVIEW PERFORMED BY: _____			
2.	TIMEKEEPER'S NAME: _____ ORG/OFF SYMBOL: _____			
3.	INCLUSIVE PERIOD OF REVIEW: _____			
4.	TIMECARD AUDIT ON: _____ EMPLOYEE'S DUTY HOURS: _____			
5.	TIMECARD FOLDER ITEMS TO CHECK (Reference: 944 FWI 65-201)			
	A. Is a timecard for each pay period filed in Section 1?			
	B. Has each timecard been signed by the supervisor or designated representative? (NOTE: A letter must be on file in each workcenter designating others to sign for the supervisor.)			
	C. Has each timecard been initialed by the employee when appropriate leave is recorded?			
	D. Are signed/approved SFs 71, Request for Leave or Approved Absence, filed in Section 5 if employee wasn't available to initial leave entries?			
	E. Has all time taken and accrued (sick and annual leave, leave without pay, credit and compensatory time, military, time-off award, etc.) been annotated correctly? (NOTE: Balances for credit and compensatory, military leave and time-off awards must be recorded on each timecard.)			
	F. Are leave availability notices (provided by civilian pay) used to validate entries recorded on each timecard?			
	G. Is an approved copy of the AF Form 428, Request for Overtime, Holiday Premium Pay and Compensatory Time, for any overtime or compensatory time worked filed in Section 5?			
	H. Is a copy of the DD Form 1630, Request and Authorization for TDY Travel of DOD Personnel, filed in Section 2 if the employee was TDY in civilian status?			
	I. Are all approved and DCPS entered 944 FW Forms 13, Work Schedule Request, filed in Section 4? (NOTE: Authorized 3 changes per year; bring forward the latest form for each new calendar year.)			
	J. Does the 944 FW Form 13, Remarks Section, include a justification statement initialed by the 944 FW/CC for employees on a "no lunch" work schedule?			
	K. Are certified copies of AFTPs filed in Section 3, if applicable to employee, and was appropriate leave recorded on the timecard if performed during civilian duty hours? (Code 03/30/33)			
	L. Are certified copies of AF Forms 40a, Record of Individual Inactive Duty Training, for rescheduled UTAs and Resource Management Periods (RMPs) filed in Section 2? Are the civilian duty hours annotated in the remarks section and did the employee's timekeeper initial by the hours worked ensuring appropriate leave was taken and recorded on the timecard if performed during regular civilian duty hours? (Code 04/40)			

		Page 2	of 2	Pages
NO.	ITEM <small>(Assign a paragraph number to each item. Draw a horizontal line between each major paragraph.)</small>	YES	NO	N/A
	<p>M. Are certified copies of AF Forms 938, <b>Request and Authorization for Active Duty Training/Active Duty Tour</b>, filed in Section 2 and was appropriate leave recorded on the timecard? Are AF Forms 938, blocks 38-46 filled out completely and is the employee's timekeeper signature in block 48? (Code 50)</p> <p>N. Were certified copies of AF Forms 40a and AF Forms 938 sent to civilian pay (56 CPTS/EMFP) when military leave was used?</p> <p>6. ATTENDANCE CALENDAR (MILITARY PAY RECORD) ITEMS TO CHECK (provided by 944 FW/EM):</p> <p>A. Are they used to verify all military duty performed? (AF Form 501 = 02/20/22, AF Form 40a = 02/20/22, AFTPs = 03/30/33)</p> <p>B. Is there a certified pay document in the timecard folder for all military duty performed (except for UTAs)?</p> <p>C. Do the UTA codes match the 944 FW primary or alternate scheduled UTA dates?</p> <p>D. Are military pay records filed in Section 3 of the timecard folder with the completed audit checklist?</p> <p>7. LIST ANY DISCREPANCIES AND CORRECTIVE ACTIONS BELOW:</p>			

SAMPLE

**Attachment 3****TIMEKEEPER MILITARY PAY RECORD AUDIT INFORMATION**

**A3.1.** Codes 02, 20 or 22 will appear on the military pay record for a primary or alternate scheduled Unit Training Assembly (UTA) completed. (Use the 944 FW primary and alternate UTA yearly schedule as a reference.)

A3.1.1. If a rescheduled UTA was completed, an AF Form 40a must be in the employee timecard folder and the corresponding dates should be on the military pay record coded as 02, 20 or 22. If an AF Form 40a is filed in the employee timecard folder and the corresponding dates are not on the military pay record, notify the 944 FW Military Pay office.

**A3.2.** If codes 03, 30 or 33 appear on the military pay record, a certified copy of the employee's AFTP certification with corresponding dates must be in filed in the employee timecard folder. If an AFTP certification is filed in the employee timecard folder and the corresponding dates are not on the military pay record, notify the 944 FW Military Pay office.

**A3.3.** If codes 04 or 40 appear on the military pay record, a certified copy of the AF Form 40a with corresponding dates must be filed in the employee timecard folder. If an AF Form 40a is filed in the employee timecard folder and the corresponding dates are not on the military pay record, notify the 944 FW Military Pay office.

**A3.4.** If code 50 appears on the military pay record, a certified copy of the AF Form 938 with corresponding dates must be filed in the employee timecard folder. If an AF Form 938 is filed in the employee timecard folder and the corresponding dates are not on the military pay record, notify the 944 FW Military Pay office.

**A3.5.** If documents are missing from the employee timecard folder, notify the supervisor/ employee. The supervisor/employee must provide a copy of all missing documents.

**Attachment 4**

**EMPLOYEE TIME AND ATTENDANCE (TIMECARD) FOLDER**

**A4.1. Folder Contents:**

A4.1.1. Section One: Employee Timecards

A4.1.2. Section Two: AF Forms 938; DD Forms 1610; AF Forms 40a

A4.1.3. Section Three: AFTP Certifications (if applicable)

A4.1.4. Section Four: 944 FW Forms 13, Work Schedule Request

A4.1.5. Section Five: AF Forms 428; SF Forms 71; Leave Availability Reports

A4.1.6. Section Six: Military Pay Records; 944 FW Timecard Audit Checklists

## Attachment 5

### IC 2002-1 TO 944 FWI 65-201, TIME AND ATTENDANCE AUDIT PROCEDURES

IC 2002-1 TO 944 FWI 65-201, *TIME AND ATTENDANCE AUDIT PROCEDURES*

9 MAY 2002

#### *SUMMARY OF REVISIONS*

This change incorporates interim change (IC) 2002-1. This change updates the references in [Attachment 1](#) and the sample checklist in [Attachment 2](#).

## Attachment 1

### GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

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944 FWI 36-802, *Use of 944 FW Form 13, Work Schedule Request*

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