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Financial Management

**TIME AND ATTENDANCE AUDIT
PROCEDURES**

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This instruction implements Air Force Policy Directive (AFPD) 65-2, *Management Control Program*, and extends the guidance of Air Force Manual (AFMAN) 36-8001, *Reserve Personnel Participation and Training Procedures*. It establishes guidelines for conducting audits of time and attendance records for dual compensation air reserve technicians (ART), inappropriate leave/duty status (ARTs), and premium pay for overtime work (ARTs/Civilians). This instruction applies to all full-time personnel assigned to the 419th Fighter Wing (419 FW).

SUMMARY OF REVISIONS

This document has been revised and must be reviewed in its entirety. This revision updates the certified by lines (title page); outlines the roles and responsibilities of the wing executive officer (paragraph **1.1.1.**); changes audit report MASTER MILITARY PAY ACCOUNT calendar (MMPA) to UNIT-T&A-AUDITS products and changes audit report from semi-annual (January and July) to quarterly (January, April, July, and October) (paragraph **1.1.2.**); changes random audits to 5 percent each quarter (paragraph **1.1.4.**); adds 100 percent audit quarterly on wing staff for dual compensation/proper leave status (paragraph **1.1.5.**); adds conduct of random sample of pay for overtime or compensatory time off (paragraph **1.1.6.**); outlines roles and responsibilities of Military Personnel Flight Personnel Systems (paragraph **1.2.**); deletes paragraphs 1.2.1. and 1.2.2.; outlines responsibilities of Group Commanders (paragraph **1.3.**); adds outline of roles and responsibilities of Group T&A monitor (paragraphs **1.4.** through **1.4.5.**); adds outline of roles and responsibilities of each supervisor (paragraphs **1.5.** through **1.5.5.**); adds outline of roles and responsibilities of the Auditor (paragraphs **1.6.** through **1.6.3.**); renumbers paragraphs **1.4.** through **1.4.2.** to **1.7.** through **1.7.2.**; adds Prescribed or Adopted IMTs (paragraphs **3.** through **3.2.**); adds Glossary of References and Supporting Information (**Attachment 1**); renumbers **Attachment 1** to **Attachment 2** and revises audit codes and procedures (**Attachment 2**); adds instructions for Time and Attendance Six Part Folders (**Attachment 3**); adds instructions and examples of Dual Compensation Errors and Inappropriate Leave/Duty Status Errors (**Attachment 4**).

1. Responsibilities:

- 1.1. Wing Executive Officer (CCE):
 - 1.1.1. Designated as the wing time and attendance (T&A) manager.
 - 1.1.2. Requests quarterly UNIT-T&A-AUDITS products from the military personnel flight personnel systems office for the months of January, April, July, and October for the previous quarters.
 - 1.1.3. Distributes UNIT-T&A-AUDITS products to the group monitors.
 - 1.1.4. Conducts random audits of about five percent of wing time cards each quarter.
 - 1.1.5. Performs 100 percent audit of wing staff each quarter for dual compensation/proper leave status.
 - 1.1.6. Conducts a random sample of premium pay for overtime or compensatory time off.
- 1.2. Military Personnel Flight Personnel Systems. Provides a UNIT-T&A-AUDITS report to the wing executive officer when requested.
- 1.3. Group commanders. Appoints, in writing, a T&A monitor.
- 1.4. Group T&A monitor:
 - 1.4.1. Distributes the T&A audit products to the proper supervisors and timekeepers.
 - 1.4.2. Ensures 100 percent audit of federal employees attendance folders for dual compensation and proper leave status are conducted quarterly.
 - 1.4.3. Ensures random sample audits of premium pay for overtime or compensatory time off are conducted quarterly.
 - 1.4.4. Ensures audits are performed by someone other than the timekeeper or immediate supervisor of the affected employee.
 - 1.4.5. Notifies, via e-mail, the wing T&A manager when audits within the group are complete.
- 1.5. Each supervisor.
 - 1.5.1. Ensures 100 percent audit of federal employees attendance folders for dual compensation and proper leave status are conducted quarterly.
 - 1.5.2. Ensures a random sample audit of premium pay for overtime or compensatory time off is conducted quarterly.
 - 1.5.3. Ensures audits are performed by someone other than the timekeeper or immediate supervisor of the affected employee.
 - 1.5.4. Ensures, upon completion of the audit, each supervisor will forward a report of discrepancies found to the senior ART for the group by the end of each quarterly audit as prescribed by paragraph 2.
 - 1.5.5. Ensures the auditor completes the audit sheet at the bottom, recording date and name, and period audited.
- 1.6. Auditor.

1.6.1. Completes an audit of federal employee's attendance folders provided by supervisor. Follow procedures described in [Attachment 2](#).

1.6.2. Conducts a 100 percent audit of federal employee's attendance folders for dual compensation and proper leave status quarterly.

1.6.3. Conducts a random sample audit of premium pay for overtime or compensatory time off quarterly.

1.7. Timekeepers. In order to facilitate the audit procedures, each ART/civilian will have a time and attendance folder in which certified copies of all documents necessary to the audit process would be stored. Folders will be standard 6-part folder, filed in the manner listed in ([Attachment 3](#)). Folders will be stored in each workplace by the timekeepers.

1.7.1. Pre-certified group orders. The timekeeper's signature is needed on the Air Force (AF) Information Management Tool (IMT) 938, **Request and Authorization for Active Duty Training/Active Tour**. Blocks 38 through 46 needs to be completed even though they are done after the fact. A copy of the certified AF IMT 938 for pre-certified group orders needs to be in the pay folder as required in [Attachment 3](#). This will be a backup in case there was a change in return date from the pre-certified order. Military pay needs a copy of AF IMT 938 if the time changed from what was pre-certified.

1.7.2. Military performance on a civilian workday. As prescribed by AFMAN 36-8001, paragraph 4.12.2.6., ARTs will document civilian duty day hours in Section II, TRAINING LOCATION/REMARKS block of the AF IMT 40a, **Record of Individual Inactive Duty Training**, or AF IMT 3956, **Report of Inactive Duty Training Performance-AGTP/AFTP**, for inactive duty training (UTA) performed on a civilian work day must be certified by the timekeeper. This will be required for readiness management periods (RMP) performed on a civilian workday; a separate AF IMT 40a is required for each RMP.

2. Time Line for Audits. T&A audits will be conducted on a quarterly basis, during the months of May, August, November, and February. This will normally allow for each previous 3 months to be concluded before the audit. Special audits may be performed at the wing commander's request. Discrepancies found will be reported to the senior ART in the group. The senior ART for the group will e-mail the wing executive officer when the audit is completed. Any unusual findings may need to be discussed at a staff meeting.

3. Prescribed or Adopted IMTs.

3.1. Prescribed IMTs. No IMTs are prescribed by this instruction.

3.2. Adopted IMTs. AF IMT 40a, **Record of Individual Inactive Duty Training**; AF IMT 428, **Request for Overtime, Holiday Premium Pay, and Compensatory Time**; AF IMT 938, **Request and Authorization for Active Duty Training/Active Tour**; AF IMT 3956, **Report of Inactive Duty**

Training Performance-AGTP/AFTP; DD IMT 1610, Request and Authorization for TDT Travel of DoD Personnel.

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Commander

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

AFPD 65-2, *Management Control Program*

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

AFMAN 37-123, *Management of Records*

Air Force Web-RIMS *Records Disposition Schedule*

Abbreviations and Acronyms

AF— Air Force

AFPD— Air Force policy directive

AFMAN— Air Force manual

ART— air reserve technician

AFTP— additional flying training period

DD— Department of Defense

IMT— information management tool

LWOP— leave without pay

MPA— manpower authorization

OPR— office of primary responsibility

RMP— readiness management period

T&A— time and attendance

UCI— unit compliance inspection

UTA— unit training assembly

Attachment 2

HOW TO DO AN AUDIT

A2.1. A participation sheet will be provided for the time period of January through March, April through June, July through September, and October through December for each ART. This report shows the days that an individual participates in a military status.

A2.2. Reading the calendar:

A2.2.1. Type. The type of duty performed is as follows:

A2.2.1.1. 1 - MPA mandays

A2.2.1.2. 2 - Special Days

A2.2.1.3. 3 - School Days

A2.2.1.4. 4 - Annual Tour

A2.2.1.5. 6 - Additional Flying Training Period (AFTP)

A2.2.1.6. 7 - UTA/RMP

A2.2.1.7. 8 – Points Only

A2.2.1.8. 9 – ECI Course

A2.2.2. The code definitions for “half day” are:

A2.2.2.1. 0 – whole day

A2.2.2.2. 1 – afternoon (P.M.)

A2.2.2.3. 2 - morning (A.M.)

A2.2.3. The code definition for ART is “R” for ART enlisted/officer.

A2.3. For the purposes of performing audits, all periods of military service that fall on civilian non work-days (weekends, holidays, scheduled days off, etc.) may be removed from the listing. The remaining dates comprise the basis for performing the audit.

A2.4. Compare the duty dates listed on the calendar with the applicable pay document. If the applicable pay document is not in the six-part folder, the wing pay section will have copies.

A2.4.1. Once the dates have been selected, military duty documentation (AF IMT 938, AF IMT 3856, and AF IMT 40a) and the civilian time card are checked against each other to ensure that ARTs used appropriate leave and were in the appropriate duty status as required for the performance of military duty and military travel. AF IMT 938, annual, special, school or manpower authorization (MPA) tours. If the tour occurred at home station, determine the time listed as the start time in the certification block. If the tour took place after the civilian duty day, the block should read “in place” 1630 (or the end of the member’s civilian duty day) in the “Statement of Tour” block. If the tour occurred away from home station, the time the member left home should be the start of the tour. In both cases, the end time is the time the individual either got home or left “in place”. Look for the timekeeper’s certification on the AF IMT 938 block 48. Blocks 38 through 46 have to be completed when an individual

returns supporting document for the pre-certified. If the timekeeper's certification is not there, write this information down as an error. Write the start and stop times on the audit calendar page.

A2.4.2. AF IMT 3956 or the automated AF IMT 3956. The date and times the ATP was performed are stated on the AF IMT 3956 and the timekeepers report. In addition, the type of leave taken is stated on the timekeeper's report. Look for timekeeper's signature, if the signature is not there, write this information down as an error. Ensure ATP timekeeper's report and the civilian timecard agrees on the time and on type of leave taken.

A2.4.3. AF IMT 40A. Verify the times listed in the AF IMT 40a tour of duty blocks and the civilian time cards agree. Look for timekeeper's certification, signature and date (see above). Write down as an error if not on AF IMT 40a.

A2.5. Compare military duty times on AF IMT 3956, listed on the page with the civilian pay time cards. The member must be in proper leave status for all military duty performed to avoid dual compensation problems. Ensure orders that span two civilian pay periods have the proper amount of leave deducted in both periods.

A2.6. Write down all findings in the following format (e.g., Grade Name Finding; SSgt Smith, Jane on AFTP 15 May 0800-1100, no leave charged, must be charged 3 hours annual, credit leave, comp leave or leave without pay (LWOP)).

A2.7. Make copies of support documents, including copies of civilian time cards and appropriate military pay document. Forward a copy of the report, but not the support documentation, to the senior ART for the group by the end of the audit month (Feb, May, Aug, Nov), using either hard copy or e-mail.

A2.8. Keep a file of audit results, including support documentation, to track recurring problem areas for potential retraining. Brief your commander on the results of each audit. Wing staff audit results will be compiled and briefed to the wing commander by the wing executive officer.

A2.9. Audit results will be given to the unit T&A office of primary responsibility (OPR) for the quarterly report to the commander. The quarterly reports will be maintained by the group OPR until the next unit compliance inspection (UCI).

Attachment 3

TIME AND ATTENDANCE SIX PART FOLDERS

A3.1. Timekeepers will use a standard six-part folder for each ART/civilian (name only on the outside of the folder) that will contain the following in pay period order.

A3.1.1. Timecard for each period with copies of all supporting documentation (military documents, AF IMTs 428, **Request for Overtime, Holiday Premium Pay, and Compensatory Time**, work schedule changes, leave requests, Department of Defense (DD) IMTs 1610, **Request and Authorization for TDT Travel of DoD Personnel**).

A3.1.2. Timecards for each quarter will be in a separate section of the six-part folder with the self-audit document on top of that section (self-audit documentation to be determined locally.) The wing certification will be on the quarterly summary which is added as footnote by DPMD.

A3.1.3. The remaining two sections of the folder may contain other local information as considered necessary by the supervisor.

A3.2. Keep all records in the folder for one calendar year. Documentation should be kept for a total of six years. Reference Air Force Manual (AFMAN) 37-123, *Management of Records*, and Air Force Web-RIMS *Records Disposition Schedule*, for maintenance and disposition of records.

Attachment 4

DUAL COMPENSATION AND INAPPROPRIATE LEAVE/DUTY STATUS ERRORS

DUAL COMP ERRORS	REFERENCE
<p>Must be in a civilian leave status during civilian duty hours when on active/inactive duty or in military travel status. Sample violations: no leave charged for AFTPs performed 1200-1600, AF IMT 938 reflects military travel starts at 0730 but no leave taken at all or not taken until later in day.</p>	<p>AFRC/CV memo, 25 Aug 2003, Updated ART Time and Attendance Guidance.</p>
<p>Leave must be charged for second and subsequent days when on consecutive days of active duty (whether covered by one order or several sets of orders) unless covered by one of approved exceptions. Sample violations: on active duty Saturday-Thursday, must take leave for Mon-Wed (if released from AD prior to start of civilian duty day on Thurs) or Mon-Thurs (if released from AD later in day).</p>	<p>AFRC/CV memo, 25 Aug 2003, Updated ART Time and Attendance Guidance.</p>
<p>ARTs entitled to additional 44 days of leave when performing active duty without pay OCONUS, territories, possessions, excluding during war/national emergency. Should reflect this leave as admin leave (LN). Error occurs when orders do not reflect "active duty without pay" and/or member receives active duty pay for these days.</p>	<p>AFMAN 36-8001, para 1.7.</p>
<p>All conversions away from home station must occur at 0001. Violations occur when employee on civilian TDY starts active duty or active duty travel at any time other than 0001. Sample violation: Dobbins employee on civilian TDY to Eglin, Mon-Fri, AF IMT 938 reflects military duty starts at 1600 on Fri; must be charged leave for Fri or forfeit military pay for that day.</p>	<p>AFI 36-807, Weekly and Daily Scheduling of Work and Holiday Observation</p>

<p>The employee has no annual leave, accrued comp time, or accrued credit hours so they use military leave to cover part of the civilian duty day when no military duty or travel is being performed. Sample violation: Active duty starts at 1000 and employee uses military leave starting at 0700. That employee is receiving both military pay and civilian pay for that time frame. Since the employee cannot use military leave from 0700 to 1000, they must use some other category of leave (annual, LWOP, LWOP-US, accrued credit or comp). If the employee uses paid leave (annual, accrued credit or comp), there is no problem and they can receive two paychecks. If they have no paid leave, left, LWOP or LWOP-US is the only choice. When using LWOP or LWOP-US the employee receives only one pay check (military) where before they were receiving both military and civilian paychecks. Therefore, the employee was receiving two paychecks when only one was appropriate and they have violated the dual compensation law and must pay back the three hours of civilian pay.</p>	<p>AFMAN 36-8001, para 1.7.</p>
<p>INAPPROPRIATE LEAVE/DUTY STATUS ERRORS</p>	<p>REFERENCE</p>
<p>Individual uses military leave, but is not in a military duty status (active or inactive duty) nor is in a travel status to perform such military duties.</p>	<p>AFRC/CV memo, 25Aug 2003, Updated ART Time and Attendance Guidance</p>
<p>Individual performs military duty (active or inactive duty) and uses the time off award or any category of leave except for annual leave, military leave, LWOP-US, accrued compensatory time of, or accrued credit hours to cover that period of military duty.</p>	<p>AFMAN 36-8001, para 1.7.</p>
<p>Employee or supervisor changes civilian duty hours/civilian work schedule beyond what is allowed IAW AWS plan or negotiated agreement in order to allow employees to take more leave or avoid taking leave in order to perform military duty. Sample violation: AWS plan/contract requires core hours starting 0900, supervisors/employees required to give one week notice of changes – violation occurs when work schedule changed with less than one week notice and no leave was taken starting at 0900 (core hours).</p>	<p>AFI 36-807, Weekly and Daily Scheduling of Work and Holiday Observation</p>
<p>Employee required to take leave for crew rest when crew rest is required due to flights in military status. Error occurs when no leave taken for crew rest. Sample violation: member flies AFTPs 1800-2200 on Mon and Tues, must be in crew rest/on leave on Tues until 1000.</p>	<p>AFRC/CV memo, 8 Aug 2000, Implementation of New Policy of Use of Excused Absence for Crew Rest 5 USC</p>