

Civil Service Time and Leave Report Audit Checklist

(For Collective Bargaining Unit employees – Refer to appropriate bargaining unit agreement)

NOTE: If the employee also held an administrative professional appointment(s), refer to the Administrative Professional Time and Leave Report Audit Checklist for those time/leave reports.

- Place time/leave reports in order from oldest to newest and verify all reports are accounted for.
- Verify time/leave reports are for same employee.
- Verify time/leave reports were signed and dated by all the appropriate parties.
- Verify if employee is overtime eligible or if overtime eligibility changed during employment. Confirm correct report was completed.
- Determine total and/or continuous state service ([WAC 357-31-165](#)).
- If employee was hired 1 – 15th of the month, receives full monthly accruals at FTE. If was hired 16th through the end of the month, do not receive monthly accruals.
- If employee separates 1 – 15th of the month, employee does not receive accruals for the month. If separates 16th through the end of the month, employee receives accruals.
- Complete accrual chart for the employee. Verify that annual leave accruals were raised correctly. Refer [WAC 357-31-165](#) for accrual rates.

NOTE: Prior to July 1, 2005, accruals were as follows:

- During the 1st year of continuous state employment - 12 days (8.0 hours per month);
 - During the 2nd year of continuous state employment - 13 days (8 hours, 40 minutes per month);
 - During the 3rd and 4th years of continuous state employment - 14 days (9 hours, 20 minutes per month);
 - During the 5th through the 9th years of total state employment - 15 days (10 hours per month); After July 1, 2005 – During years of 5th through the 7th years of total state employment – 15 days(10 hours per month)
 - During the 10th year of total state employment - 16 days (10 hours, 40 minutes per month);
 - Accrual rates for total state employment after the 10th year are the same as in [WAC 357-31-165](#)
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- Verify leave without pay (LWOP) was reported to Payroll; defer accruals for months with 11 or more full work days of LWOP ([WAC 357-31-175](#)).

- Pro-rate accruals in accordance with FTE ([WAC 357-31-170](#)).
- Verify hours worked were reported and paid correctly.
 - Prior to July 1, 2005: overtime was paid for hours worked in excess of the daily work shift and all paid leave counted toward the 40 hours in the workweek for overtime purposes.
 - After July 1, 2005: overtime is paid only for hours worked in excess of 40 hours in the work week. Only actual hours worked and holidays (including personal holiday) count as hours worked for overtime purposes. ([WAC 357-28-255](#)).
- Overtime was paid for work on a holiday per ([WAC 357-28-200](#)).
- Overtime was paid for *full-time* employees; work on a scheduled day off when assigned by the employer ([WAC 357-28-255](#)).
- Verify compensatory time accurately accounted for overtime eligible employees.
- Verify employee used 1 personal holiday per calendar year.
- Verify university holidays were recorded correctly; compensated correctly if worked on holiday, [WAC 357-31-025](#), [WAC 357-31-030](#), [WAC 357-28-200](#).
 - Prior to July 1, 2005: holiday was paid or added to compensatory balance if on regular scheduled day off.
- Verify employee's anniversary date and confirm annual leave balance was reduced to 240 hours at the end of the work shift the day before anniversary date [WAC 357-31-215](#).
- Verify balances were carried forward correctly.
- Review "Comments" box include documentation of FML, Bereavement Leave, Civil Leave, Military Leave, Schedule Changes, etc.
- If overtime eligible, note schedule in comment sections, i.e. working four, ten hour days.
- Be very familiar with all rules associated with time reports especially the dates of changes in the rules.