

Electronic Timesheet Reporting - Control Features

Any type of timekeeping is acceptable as long as there are appropriate controls in place to ensure that the data is accurate and complete. The following seven control features should be present in any electronic timekeeping system:

1. System Documentation

There should be written policies and procedures for the system, and each user should be familiar with the system documentation.

2. Log-In/Password Controls

The system should be designed so that only the individual employee should be able to enter initial time charges on his or her individual timesheet.

3. Daily Timekeeping Capability

Each employee needs the flexibility to record the time he or she works on any number of projects daily. In addition, each employee should have the ability to independently assess which labor charge number to use on his or her timecard.

4. Required Employee and Supervisory Endorsement of Labor Charges

As a matter of appropriate controls, an electronic timekeeping system should require both the individual employee and the employee's supervisor to endorse each labor charge.

5. Complete Documentation of Changes to Initial Time Charges

Changes to timecards should be well documented. The system should require that any employee, supervisor, or other person who transposes or suspends corrections should document their change and the reason for their change. The documentation should provide a trail that shows the initial time charge and the revised time charge.

6. Adequate General and Application Controls to Electronic Data Processing

General and application controls need to be in place that governs input, processing and output of the application program. The validation program documentation should be well described.

7. Internal Audits/Management Reviews

Management should be able to follow the audit trail on any time charge changes, and monitor how the system is working.