

**California Department of Human Resources
Memorandum**

TO: Personnel Management Liaisons (PML)

SUBJECT: Accurate and Timely Leave Accounting	REFERENCE NUMBER: 2015-007
DATE ISSUED: 02/26/15	SUPERSEDES:

This memorandum should be forwarded to:

**Personnel Officers
Personnel Transactions Supervisors
Employee Relations Officers**

FROM: California Department of Human Resources
Labor Relations Division

CONTACT: Personnel Services Branch
(916) 323-3343
Fax: (916) 322-0765
Email: psb@calhr.ca.gov

This memorandum is to provide direction to all departments regarding their responsibility to maintain accurate and timely leave accounting records. Effective immediately all departments shall create a monthly internal audit process to verify all leave input into any leave accounting system is keyed accurately and timely. This includes all leave types accrued/earned or used by all employees on a monthly basis, regardless of whether leave records are system generated or manually keyed.

In order for leave accounting reports to reflect accurate data, the review of the leave accounting records and corrections, if necessary, are to be completed by the pay period following the pay period in which the leave was keyed into the leave accounting system. This means corrections are to be made prior to the next monthly leave activity report being produced.

For example: the February timesheet is keyed into the leave accounting system in the beginning of March. The review and correction of leave errors must be completed by the following month prior to the leave activity report being produced which would be in the middle of April.

Department audit processes shall include the following elements:

- Compare what has been recorded in the leave accounting system as accrued/earned or used by each employee to their attendance record for the pay period.

Departments are strongly encouraged to utilize one or more of the following reports.

- Departments utilizing the California Leave Accounting System (CLAS):
- Leave Activity Balance (LAB) report.

- Other reports available on View Direct such as High CTO, Holiday Credit, or Excess Hours, and State Service Begin Balance.
- Departments utilizing the Management Information Retrieval System (MIRS) in conjunction with CLAS may develop customized reports.

Departments utilizing another leave accounting system other than CLAS:

- An equivalent report to the LAB report which at a minimum identifies, by employee and leave type, the hours earned and used.
 - Other equivalent reports to those available on View Direct, for example the High CTO, Holiday Credit, or Excess Hours, and State Service Begin Balance. For report details, departments may contact the State Controller's Office CLAS unit at (916) 327-0756.
- Identify and record all errors found during the comparison pay period utilizing a Leave Activity and Correction Certification form (Certification). A sample form is attached.
 - Certify that all leave records for the unit/pay period identified on the Certification form have been reviewed.
 - If necessary, obtain corrected attendance records and correct errors in the leave accounting system.
 - Certify that all leave errors identified on the Certification form have been corrected.
 - File and maintain the Certification form with the STD. 672 form for each unit and retain based on the STD. 672 form retention schedule.

Important Reminders to Departments

All employees must submit attendance records each pay period, regardless if leave was used.

Supervisors and managers are responsible for reviewing each employee's attendance record/time sheet for completeness and accuracy of any leave accrued/earned or used, prior to signing. Errors or missing information must be corrected prior to submitting to the department's personnel office.

If an employee's attendance record is determined to have errors or it is determined that the employee has insufficient balances for a leave type used, the attendance record must be amended. Attendance records shall be corrected by the pay period following the pay period in which the error occurred.

Additionally, for each scenario below, departments shall verify the accuracy of the employee's leave records:

- New employee waiting period dates for leaves such as vacation or personal holiday.
- Confirm all applicable leave balances have been cleared from the accounting leave system for each employee upon separation.
- Confirm attendance records are accurate in the leave accounting system prior to completing a STD. 612 form when an employee is transferring to another department.

- Confirm the correct CLAS codes (if utilizing CLAS) and accurate balances are input into the leave accounting system for all transferring employees, using information on the STD. 612 form received from the former department.

As a reminder, accurate and timely attendance reporting is required of all departments and is subject to audit.

For questions related to this PML, state department personnel office designated liaisons should contact CalHR's Personnel Services Branch by emailing questions to psb@calhr.ca.gov or calling (916) 323-3343.

/s/Mary Sue Paul

Mary Sue Paul, Manager
Personnel Services Branch

Attachment

DEPARTMENT:

PAY PERIOD		AGENCY CODE	UNIT NUMBER	NO ERRORS FOUND
MONTH	YEAR			

ERRORS FOUND
 (Leave type and/or Number of hours keyed)

Employee Name	Leave Credit Type	Number of Hours Keyed In Error	Correct Leave Type	Correct Number of Hours	Date Corrected

SIGNATURES

I certify that I have reviewed all leave keyed and have documented all errors to be corrected.
 Reviewer Signature: _____ Print Name: _____ Date: _____

I certify that I have reviewed and corrected the errors as shown above.
 Personnel Specialist Signature: _____ Print Name: _____ Date: _____