**Firm Name: Click here to enter text.**

**Date: Click here to enter text.**

**WSDOT Internal Audit Office**

**Consultant Timesheet & Labor Charging System Checklist**

What type of timekeeping system does your firm have? Manual [ ]  Electronic [ ]

If electronic, what system? Click here to enter text.

Are timesheets completed daily by all staff? Yes [ ]  No [ ]

Are manual timesheets completed in ink by all staff? Yes [ ]  No [ ]  N/A [ ]

For automated timekeeping, does employee have sole access Yes [ ]  No [ ]  N/A [ ]
to his or her timesheet?

If no, explain. Click here to enter text.

Does your firm use pre-coded timesheets (provide example)? Yes [ ]  No [ ]

Are all hours worked recorded, for all employees Yes [ ]  No [ ]
(to include owners, principals, partners) whether paid or not?

If not, explain? Click here to enter text.

Is overtime premium recorded as direct or indirect cost? Direct [ ]  Indirect [ ]

Do the timesheets show preprinted labor categories for:

Bid & Proposal Yes[ ]  No [ ]

Direct Selling Yes[ ]  No [ ]

Advertising Yes[ ]  No [ ]

Public Relations Yes[ ]  No [ ]

Paid Time Off (vacation/sick/holiday) Yes[ ]  No [ ]

Do exempt/salary employees record all hours worked on timesheets? Yes [ ]  No [ ]

If no, explain. Click here to enter text.

For exempt/salary employees, how is uncompensated overtime recorded in the accounting system?

Click here to enter text.

For exempt/salary employees, is the standard wage rate based Yes [ ]  No [ ]
on 2,080 hours per year used to compute hourly rates?

How are corrections to timesheets recorded?

Click here to enter text.

Are supervisors prohibited from entering or changing employees’ Yes[ ]  No[ ]
timesheet without employees concurrence?

What types of internal controls does your firm have in place to ensure that timesheets from prior periods cannot be modified or changed after posting or after payroll cutoff?

Click here to enter text.

Does the supervisor approve and co-sign all timesheets? Yes[ ]  No[ ]

When? Click here to enter text.

Are direct and indirect hours segregated on timesheets? Yes[ ]  No[ ]

Is your job cost system reconciled to the general ledger and payroll Yes[ ]  No[ ]
register, no less frequently than every 30 days? (The detail of this
reconciliation should be to the level of individual employee.)

Is there a segregation of duties for labor-related activities? Yes[ ]  No[ ]

(e.g. timekeeping and payroll accounting)

Do you have a written timekeeping policy? Yes[ ]  No[ ]

If yes, provide a copy.

How are employees reminded of timekeeping policy?

Click here to enter text.

Do you have a written labor reconciliation policy? Yes[ ]  No[ ]

If yes, provide a copy.

***Note*** – Labor reconciliations should be completed no less than every thirty days, and should be to the detail of the individual employee (broken out by direct, indirect, pto, etc.). Labor (timesheets) should be reconciled to payroll registers and to the general ledger.

Have you reviewed the Basic Timekeeping Webinar posted on the WSDOT Audit Interpretive Guidance page?
<http://www.wsdot.wa.gov/Audit/guides.htm> Yes[ ]  No[ ]

*For additional information regarding Federal guidelines relating to timekeeping, please see the
AASHTO Audit Guide, Chapter 6 Labor Charging Systems and Other Consideration.*[*http://audit.transportation.org/Documents/UAAG-3%20FINAL.pdf*](http://audit.transportation.org/Documents/UAAG-3%20FINAL.pdf)

Sign: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_