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| District of Columbia Department of Health<br><br><h2>Time and Effort Certification</h2>  |   | <b>PROCEDURE 430.000</b><br>Implementing Office: Office of the Director/Office of Grants Management<br>Training Required: Yes<br>Originally Issued: <b>OCT 03 2019</b><br>Revised/Reviewed: |
| <b>Approved by:</b><br><br>LaQuandra S. Nesbitt MD, MPH;<br>Agency Director | <b>Review by Legal Counsel:</b><br><br>Phillip Husband, Esq.;<br>General Counsel | <b>Effective Date:</b> <b>OCT 03 2019</b><br><br><b>Valid Through Date:</b><br><b>OCT 03 2022</b>   |

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| <b>I. Authority</b>              | Reorganization Plan No. 4 of 1996; Mayor's Order 1997-42; 2 CFR 200.430.  |
| <b>II. Reason for the Policy</b> | <p>DC Health is the recipient of a significant number of federal grants that fund a broad range of program activities. Employee salaries are routinely paid by more than one funding source.</p> <p>Per the associated federal regulation (2 CFR 200.430(i)(1), "Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:</p> <ul style="list-style-type: none"> <li>(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable and properly allocated;</li> <li>(ii) Be incorporated into the official records of the non-Federal entity;</li> <li>(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities [text omitted];</li> <li>(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;</li> <li>(v) Comply with the established accounting policies and practices of the non-Federal entity [text omitted]; and</li> <li>(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost</li> </ul> |

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|                                    | <p>activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.”</p> <p>A protocol is required to ensure a system of internal control which provides reasonable assurance that the charges are accurate, allowable and properly allocated.</p>  |
| <p><b>III. Applicability</b></p>   | <p>This policy is applicable to any DC Health personnel with salary and benefits that are charged:</p> <ol style="list-style-type: none"> <li>1. To a single federal award;</li> <li>2. To multiple federal awards;</li> <li>3. To any combination of a federal award and a non-federal fund source (including funds obtained from indirect cost allocations); or</li> <li>4. To local funds where any portion is used as match for a federal award.</li> </ol> <p>These individuals are referred to herein as “DC Health employees” or “employees.”</p> <p>In addition, this SOP shall also apply to any DC Health manager who supervises any employees meeting the above criteria. These managers are referred to collectively herein as “supervisors.”</p>   |
| <p><b>IV. Policy Statement</b></p> | <p>Establishing and monitoring the funding source(s) used to pay employee salaries is part of the portfolio of the Deputy Director for Operations (DDO) within each administration. This includes communicating with supervisors regularly to ensure they are apprised of how all of their supervisees’ salaries are funded.</p> <p>DC Health supervisors shall ensure that applicable staff are directed to conduct allowable activities that reflect the requirements (time and objectives) of each funding source. On a quarterly basis, and at the conclusion of a project period for a federal grant, supervisors shall attest in writing that, to the best of their knowledge, the charges are accurate, allowable and properly allocated. The attestation must account for 100% of employees’ compensated time. This will be done on the Time and Effort Attestation Form.</p> |

The DC Health Office of Grants Management (OGM) is responsible for collecting and archiving all Time and Effort Attestation Forms, as well as managing notifications to administrations about any late, incomplete, or otherwise problematic Time and Effort Attestation Forms. OGM shall also serve as the primary liaison to auditors, and other oversight authorities, seeking information about time and effort certification. OGM shall be responsible for creating forms and formats in conjunction with the Office of the Chief Financial Officer (OCFO) and the DC Health Office of Information Technology (DC Health IT) to ensure the most efficient and reliable tool for reporting, certification and storage of records. The OGM Chief is the accountable manager over all tasks assigned to OGM.

A Time and Effort Certification shall be executed for all applicable employees at the end of each quarter of the fiscal year. A Time and Effort Certification shall also be executed at the end of a grant project period for all employees whose salaries are funded wholly, or in part, on that grant.

At the beginning of a Time and Effort Certification process, each DDO will receive a document combining data from the 485 report and Position Funding Report (485/PFR) from OCFO. The 485/PFR includes personnel services expenditure detail for each selected employee by full-time equivalent percentage (FTE%) and funding code(s) for each supervisor and distribute copies of the report, and Time and Effort Attestation Forms, to each supervisor in their administration.

Each supervisor shall determine whether the personnel services expenditure details on that report accurately reflect the work performed by each employee.

If this condition is met, the supervisor will so attest using the Time and Effort Attestation Form. A suitable means of verifying work performance per level of effort and cost objective may include, but not be limited to:

1. Documenting communications between supervisor and supervisee on tasks targeted and performed;
2. Establishing an administration or program-specific protocol for at least monthly self-reporting of employee time on

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|  | <p>tasks and changes in effort, as reported by time period, cost objective/fund source;</p> <p>If this condition is not met, s/he will confer with the DDO to determine the appropriate adjustment. The adjustment may be either of the following:</p> <ol style="list-style-type: none"><li>1. Reallocate the employee's assignments and duties to align with the approved budgeted cost objective and fund source;</li><li>2. Reallocate the employee's personnel services expenditures for that time period to the fund source that aligns with the work performed;</li></ol> <p>The adjustment must produce the result of the charges to federal awards, and all other funding sources, for salaries and wages accurately reflecting the work performed. After the adjustment has been determined, the supervisor will sign the Time and Effort Attestation Form and return to the DDO. The Supervisor will complete a Time and Effort Attestation Form for all eligible employees within fourteen (14) calendar days of receiving the 485/PFR.</p> <p>For adjustments that include reallocating the employee's personnel services expenditures, the DDO shall submit a request for a journal entry (JE) with the signed Time and Effort Attestation Form to the Agency Fiscal Officer (AFO).</p> <p>Time and Effort Certifications will be a standing agenda item for each administration's monthly budget meetings. At a minimum, this discussion will include:</p> <ol style="list-style-type: none"><li>1. A list of all JEs submitted to OCFO in response to Time and Effort Certifications since the previous meeting;</li><li>2. A discussion of any emergent issues that may necessitate the reallocating of employee personnel expenditures;</li><li>3. A list of project periods ending in the next month;</li><li>4. A list of any missing Time and Effort Attestation Forms.</li></ol> <p>Each DDO, or designee, is responsible for submitting all signed Time and Effort Attestation Forms to OGM. OGM shall retain all documents in a central repository for a period consistent with the DC Health Records Retention Schedule, and that of the Office of Management and Budget, for federal awards.</p> |
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|   | <p>The OGM Chief shall provide copies of signed Time and Effort Attestation Forms to an auditor upon request. The OGM Chief shall organize responses to any follow-up requests to an auditor, or any other oversight authority, pursuant to Time and Effort Certification process, internal controls, and reports.</p> <p>Any employee in violation of any part of this SOP may be subject to commensurate disciplinary action.</p>  |
| <p><b>V. Definitions &amp; Acronyms</b></p> | <p><b>485/PFR-</b> A document created by OCFO combining personnel services expenditures information from the 485 Report, and the official supervisor field from the Position Funding Report.</p> <p><b>485 Report-</b> A document OCFO generates from the electronic accounting system that details the personnel services expenditures for each selected employee.</p> <p><b>AFO-</b> Agency Fiscal Officer</p> <p><b>Cost Objective-</b> A work objective or a particular fund source, i.e., a specific grant or other source of funding. A single cost objective would define an activity funded by one source; a multiple cost objective would define an activity covered by a combination of fund sources.</p> <p><b>DC Health IT-</b> DC Health Office of Information Technology</p> <p><b>DDO-</b> Deputy Director for Operations</p> <p><b>FTE%-</b> Full time equivalent percentage. The ratio of the total number of paid hours during a period (part time, full time, contracted) by the number of working hours in that period.</p> <p><b>JE-</b> Journal Entry. An accounting record that notes the details of a transaction, i.e., the transfer of salaries from one cost objective to another, for record keeping and auditing purposes. Journal entries include the names of accounts affected, the date of the transaction, a description of the transaction, signatures of authorizing parties, and other details critical to proper accounting procedures.</p> <p><b>OCFO-</b> District of Columbia Office of the Chief Financial Officer</p> |

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|                              | <p><b>OGM-</b> DC Health Office of Grants Management</p> <p><b>PFR-</b> Position Funding Report. A document that includes each employee’s official supervisor.</p> <p><b>Supervisor-</b> A DC Health manager who performs the following duties for any employee(s) covered under this SOP:</p> <ol style="list-style-type: none"> <li>1. Approves the employee’s time and attendance in the electronic personnel management system;</li> <li>2. Drafts the employee’s Performance Plan, and conducts the employee’s Annual Employee Performance Review;</li> <li>3. Issues the employee work assignments;</li> <li>4. Monitors and redirects supervisees on tasks and assignments, as aligned with position descriptions, assignments and performance plans.</li> </ol>  |
| <p><b>VI. Procedures</b></p> | <p><b>Procedure: Time and Effort Certification</b></p> <ol style="list-style-type: none"> <li>1. The DDO, or designee, will distribute the 485/PFR (received from OCFO) to all supervisors whose supervisees appear in that report.</li> <li>2. For each employee he/she supervises, and appears in the 485/PFR, the supervisor will determine if the charges to federal awards for salaries and wages accurately reflect the work performed for the period of the Time and Effort Certification.</li> <li>3. The supervisor will sign a Time and Effort Attestation Form for each employee whose funding and work performed satisfactorily align within fourteen (14) calendar days of receiving the 485/PFR.</li> <li>4. The supervisor and DDO will confer to determine the appropriate adjustment for any employees whose funding and work performed do not satisfactorily align. This will be complete within fourteen (14) days of receiving the 485/PFR.</li> <li>5. The supervisor will reallocate the employee’s work duties, if applicable.</li> </ol> |

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|   | <ol style="list-style-type: none"> <li>6. The DDO, or designee, will reallocate the employee's personnel services expenditures, if applicable.</li> <li>7. The supervisor will sign the Time and Effort Attestation Form to document that the employee's funding and work performed satisfactorily align.</li> <li>8. The DDO will submit a JE to the AFO with the signed Time and Effort Attestation Form appended.</li> <li>9. The DDO will submit all signed Time and Effort Attestation Forms to the OGM Chief, or designee.</li> <li>10. The OGM Chief, or designee, will archive all signed Time and Effort Attestation Forms.</li> </ol> |
| <b>VII. Contacts</b>                            | <p>Deputy Director for Operations</p> <p>Chief of the DC Health Office of Grants Management</p>   |
| <b>VIII. Related Documents, Forms and Tools</b> | <p>Time and Effort Attestation Form</p>   |