

## Personnel Activity Report

### What is time and effort reporting?

- It must be demonstrated that an employee paid with federal funds worked on that specific federal grant program.
- Establishes the case in any audit that records of allowable costs were maintained and only allowable costs were paid out through federal funds.

## Personnel Activity Report

### Who must use these reports?

- All employees funded with federal dollars
- Time and effort reporting is required when any part of an individual's salary is: Charged to a federal program, or used as match for a federal program

## Personnel Activity Report

### How?

One of two methods:

- Semi annual certifications-  
Are kept by individuals with “single cost objectives”  
completed at least every six months.
- Personnel Activity Reports (PARs)-  
are kept by individuals with “multiple cost objectives,  
completed at least monthly.

## Personnel Activity Report

### Semi-Annual Certification Must include:

- Employer's Name
- Employee's Name
- Employee's Position
- Federal Program Title
- Reporting Period
- Description of the single cost objective
- Employee or Supervisor's signature / date
- Always signed, 'after the fact'.

## Time & Effort Reporting

Personnel Activity Reports (PAR) Must include

- Employer's Name
  - Employee's Name
  - Employee's Position
  - Federal Program Title (CFDA #)
  - Reporting Period, at least monthly
  - Break-out of the employee's work schedule
  - Employee's signature / date (after the fact)
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## Time & Effort Reporting

### Lessons Learned:

#### Common LEA Audit Findings

- Time and Effort Certifications were Missing, Incomplete, Inaccurate, or Untimely.
- Inadequate Personal Activity Reports or Timesheets Missing or Incomplete.

## Time & Effort Reporting

Failure to comply in this area:

- Produces the largest audit findings in education programs. Unallowable costs are subject to repayment.
- School District OIG Audit examples...

## Time & Effort Reporting

Monitoring

Desk Review of PARs

MDE OTAS monitor will contact each SIG school

SIG Schools will be asked to submit a random sample of PARs for staff paid with SIG funds that match district payroll.