

Why is an ALT Audit Necessary?

Leave audits are conducted to ensure compliance with USF policies and procedures, to verify accurate leave balances, and for specific events such as those listed below. It is essential that complete and accurate records be maintained in order to avoid an over or under payment. It is the responsibility of the Departmental Attendance & Leave (A&L) Coordinator to conduct a thorough leave audit prior to any leave cash out when:

- Entering into the DROP or Phased Retirement Programs
- Transferring from a leave accruing to a non-leave accruing position
- Transferring to another work unit
- Separation of an employee from USF
- Death of an employee

If the coordinator has questions about how to conduct the audit, contact the USF Attendance & Leave (A&L) Administrator for guidance.

1. Review Supporting Leave Documents to Ensure Accuracy

- Ensure that Attendance and Leave regulations and procedures are accurately applied
- Reconcile leave documents on a bi-weekly basis
- Check leave actions as far back in time as you need to go to ensure accuracy in the event an error was overlooked
- Leave requested, approved and used was recorded on the signed timesheet (Staff), entered into ALT and deducted from the appropriate balance
- Ensure all timesheets have the appropriate signatures
- Maintain accurate records of all hours worked by Staff, Temporary and Graduate Assistant employees.
- Required documentation is obtained and maintained in a leave file (death of family member, FMLA, sick leave pool, etc.)
- Verify overtime situations (earned compensatory leave)
- Ensure recording of holidays, emergency closings, etc. are tracked on timesheets and entered into ALT appropriately

2. Add ALT Entries

- Run Pending leave queries to identify any unprocessed leave
- Verify all entries in the ALT system are up-to-date
- Check for correct type of leave usage that the types of leave used are correctly identified
- Verify all adjustments made by the leave coordinator have been properly applied to balances
- Ensure all compensatory leave that has been earned is appropriately in ALT by the leave coordinator
- Verify higher annual leave accrual rate was appropriately applied for Staff, if applicable
- Verify all prorated leave accruals when applicable, or non-accrual of leave when a leave of absence without pay occurred is accurate
- Verify all leave balances to be carried forward into the next calendar year are correct
- Review leave eligibility entitlement with any status change
- Deduct (negative adjustment) leave that is not eligible for a payout

3. Run the Employee Leave Year End Report

- Log into MYUSF using your **USF NetID** and password
- Click on USF Menu Items > Report > Employee Leave Year End Report. For more detailed information on how to run the report refer to “Instructions To Run Employee Leave Year End Report”
- Print the Leave Balance Detail Report (ALT001) and the Leave Balance Summary Report (ALT002)
- Verify all balances for each leave plan (AL, SL, Admin., FMLA, PH, etc.,) are accurate by auditing each column on the Leave Balance Detail Report
- Report is signed by the employee and accountable officer (accountable officer for leave purposes only, is the employee’s direct supervisor)
- File original copy in leave file, **place a copy in the leave payout file** and give a copy to the employee

Leave Payout Procedures

For leave payout procedures, please review Procedures for Cashing Out in HR Procedures.