

Integrity Spotlight

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Advisory

Timesheets that are not accurate whether by accident or design pose a risk for agencies, and public administration in general.

Keeping Time: The Importance of Accurate Timesheets

A timesheet is an official record of an employee's worktime. It is an important document that serves many purposes including determining what an employee should be paid and what leave entitlements have been accrued.

Timesheets are often used by an agency to make decisions about workforce resourcing and capacity, managing the welfare of staff and providing support if an injury occurs in the course of performing work duties.

Timesheets are ordinarily completed by employees and generally operate on a trust basis.

Timesheets that are not accurate whether by accident or design pose a risk for agencies, and public administration in general.

The cost of inaccurate timekeeping

An inaccurate timesheet might result in an employee being paid for time they have not worked, or alternatively, not being paid. It can also affect an employee's flexi time or TOIL balance. Timesheets that do not record absences could result in leave entitlements being overstated.

Timesheet inaccuracies can occur because employees do not have a clear understanding of their work obligations in relation to time and attendance.

The cost of inaccuracies can mount up very quickly. For example, the average public sector salary amounts to \$340 per day. If every public sector employee failed to record an annual leave day, this could cost the public more than \$37 million a year.¹ If every public sector employee overstated their work time by one hour a day, this could cost more than \$1 billion a year.²

Public authorities incur responsibilities if an employee suffers an injury whilst working. These can include paying for medical treatment of the injured employee and other associated expenses. And so it is important to know precisely when employees are 'at work'.

Accurate timesheets are equally important to assist agencies to manage the wellbeing of employees. If individuals are consistently working extraordinarily long hours, this might raise questions about whether expectations and resourcing of the agency are reasonable. It will allow the agency to manage the risk of employee burnout.

Where problems arise

Timesheet inaccuracies can occur because employees do not have a clear understanding of their work obligations in relation to time and attendance. They may not understand relevant agency policies, contractual arrangements or industrial requirements, such as the requirement to take and record breaks.

There is a common misconception that being at work equates to working. Arriving at work early to make breakfast, socialise and grab a coffee, is not generally intended to be captured on a timesheet.

Problems can also arise if employees do not complete their timesheet every day and in circumstances where the person approving the timesheet is in a different location and cannot reliably attest to whether or not the timesheet is accurate.

Some public authorities have adopted the use of pre-populated timesheets for salaried employees. These are pre-populated with fixed work times or might simply state 'normal hours', without providing a record of time actually worked. The justification for taking this approach seems to be that salaried employees are not entitled to overtime, flexi time or TOIL accruals, and therefore there is no need to capture the precise working hours. **This approach is not recommended by the Commission.** Actual work hours should be recorded regardless of whether they give rise to an entitlement. The failure to do so has caused difficulties for investigations conducted by the Commission, and has the potential to impact on the management of work health and safety matters.

¹ Office of the Commissioner for Public Sector Employment workforce information data dashboard record states the average public sector salary as \$88,349 with 109,736 people employed in the sector. <https://www.publicsector.sa.gov.au/about/Our-Work/Reporting/Workforce-Information/workforce-information-data-dashboard/workforce-information-data-dashboard-2021>.

² This number is calculated on the basis that all public sector employees have access to TOIL or flexi time accruals at the average rate of salary.

Improving Timesheet Accuracy

Employees must be given clear direction as to the hours they are obliged to work, the breaks they are required to take, the duties they are expected to undertake, and how employee entitlements are accrued and claimed. These expectations should be set out in documents including policies, employment contracts and job and person specifications.

In approving timesheets, managers must be reasonably satisfied as to their accuracy. At the first sign that a timesheet might not be accurate, managers must raise the issue with the employee. Because dealing with these matters early is in everyone's best interest. If an error is identified the timesheet must not be approved until it is rectified.

If your agency has the ability to audit timesheets by cross referencing them with swipe card entries and system access, **the Commission strongly recommends the introduction of a regular random audit schedule.** Audits should seek to detect patterns of unusual attendance or other anomalies, and any serious or systemic divergences from timesheet records should be reported to the Office for Public Integrity.

The majority of timesheet inaccuracies are likely to be unintended or based on a misunderstanding. However, some inaccuracies are by design and could amount to a dishonesty offence.

Effective management of timesheets is central to good governance and contributes to the integrity of public administration in South Australia.

Further information and resources

Crime and Corruption Commission Queensland [Managing corruption risks associated with timesheet and leave activities](#)

Crime and Corruption Commission Queensland [Timesheet and Leave Fraud – How managers can prevent and detect corrupt conduct relating to timesheets](#)


Office of the Commissioner for Public Sector Employment Determination 3.1 [Employment Conditions – Hours of Work, Overtime and Leave](#)

Office of the Commissioner for Public Sector Employment Determination 3.1 [Employment Conditions – Hours of Work, Overtime and Leave: Supplementary Provisions for COVID-19](#)

Independent Commission against Corruption [Timesheet Trouble](#)

The Code of Ethics for the South Australian Public Sector is available at: www.publicsector.sa.gov.au/hr-and-policy-support/ethical-codes

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