



THE UNIVERSITY OF NORTH CAROLINA  
AT  
CHAPEL HILL

Associate Vice Chancellor  
for Finance

CB# 1000, 304 South Building  
The University of North Carolina at Chapel Hill  
Chapel Hill, NC 27599-1000

December 8, 2000

**MEMORANDUM**

**TO:** Deans, Directors, Department Chairs  
Human Resource Facilitators

**FROM:** Roger D. Patterson  
Associate Vice Chancellor for Finance

**RE:** Reminder Regarding Routing Procedures for SPA Employee Time Records  
and FLSA (Fair Labor Standards Act) Certification

My memorandum dated August 30, 1999 notified you regarding a change in routing procedures for SPA employee time records and FLSA certification. The N. C. Office of the State Auditor recently completed their audit of the University for the fiscal year ended June 30, 2000. Their findings indicated that not all departments were verifying time records against the payroll and check register (01) reports for accuracy and completeness. I write to remind you of the importance of performing this important internal control task. Excerpts from the August 30, 1999 memorandum are as follows:

“Effective with Bi-weekly Pay Period 06, ending September 12, 1999 and payday of September 24, 1999, departments will no longer be required to return the certified Check Register and the yellow copy of the bi-weekly employee time records to the Office of Contracts and Grants.

It will continue to be the responsibility of the departmental designee authorized to sign the check register certification to verify the time records against the payroll and check register (01) reports for accuracy and completeness. This is necessary to confirm that the SPA employees were paid correctly for all hours worked and coded, overtime or extra pay. Often, the departmental designee is the Human Resources Facilitator.

Please make sure the employee and supervisor have signed the time sheets. If an employee's name is listed on the check register but a time sheet is not on file because the employee also works in another department, please obtain the time sheet from that department.

As in the past, the check register should be signed and dated after a thorough review by the departmental designee. The register and time records must be retained in the home department for 3 fiscal years for audit purposes.

Corrections or changes to the amount paid to an employee will continue to be handled by submitting a PR-14 Payroll Exception Sheet to the University Payroll Department.”

Thanks for your attention to this important matter.