

Effective Time and Effort Reporting for Enhanced Organizational Performance

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Agenda Items

- Understanding Time and Effort Reporting
- OMB Uniform Guidance (2 CFR Part 200)
- Enhanced Operational Efficiency & Improved Financial Transparency
- Support for Strategic Planning and Performance Monitoring
- Cost Recovery and Revenue Optimization

From the Point of View:

- **The Accountant and Fiscal Director**



Understanding Time and Effort Reporting



Definition and Importance

Time and Effort Reporting (Definition)

Time and effort reporting is the process of documenting the time employees dedicate to specific activities. Budget estimates alone do not qualify as support for charges to state and federal awards.

- Local Health Departments are required to track time contemporaneously.

Compliance (Importance)

Time reporting fulfills a critical role by ensuring state and federal awards are charged only for time worked and authenticating that personnel costs are for allowable activities.

Accurate Cost Accounting and Grant Reporting (Importance)

Accurate cost reports rely on time tracking to ensure that all Personal Services (.1) and Fringe Benefits (.8) are accounted for and managed effectively.

Staff Resource Allocation (Importance)

Time reporting ensures compliance with grant requirements and helps to distribute resources effectively among projects.

Best Practices for Accurate Time and Effort Reporting



Use Electronic Systems

Using automated reporting systems can significantly reduce errors and enhance data integrity by streamlining data collection and analysis. (Benefits)

- Eliminate Paper Time Sheets
- Eliminate Spreadsheets
- Increase Efficiency
- Properly Manage or Reallocate Resources (people and time)
- Prepare for Audits

Provide Training

Ongoing training for staff is essential to improve reporting skills and ensure understanding of best practices.

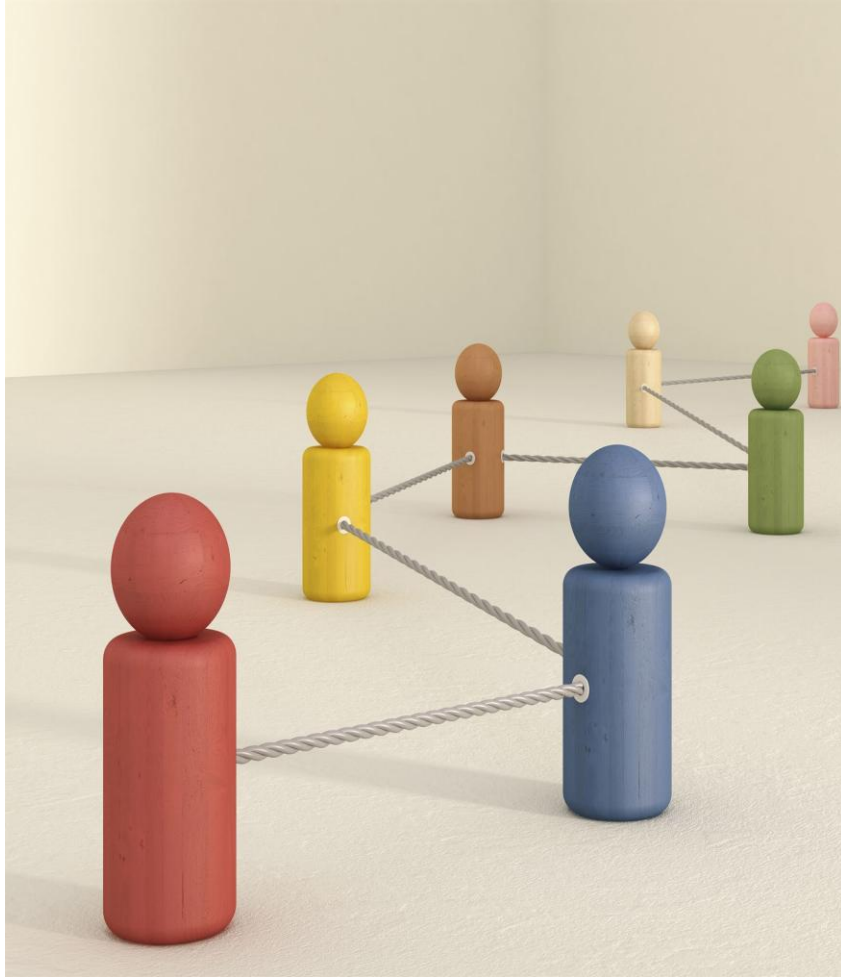
- Instructional Videos / Virtual Presentations
- Guidance Documents

Make Regular Updates / Review the Data

Regular updates and reviews help maintain accuracy and allow organizations to incorporate changes and address potential errors promptly.

- Update the Chart of Accounts
- Review Reports and Dashboards

Common Challenges



Data Entry Errors

Data entry errors can compromise data integrity. Simplifying reporting processes reduces the likelihood of mistakes.

Employee Resistance

Employee resistance can hinder organizational change. Addressing concerns and involving employees in the process is crucial.

Lack of Understanding

A lack of understanding of new processes can lead to inefficiencies and errors. Continuous education and communication are the problem solvers.

Fostering Accountability

Cultivating a culture of accountability motivates employees to take ownership of their tasks and improve performance.

OMB Uniform Guidance (2 CFR Part 200)

Overview of the Uniform Guidance

Consolidation of Regulations

OMB Uniform Guidance consolidates various federal regulations into a single framework, simplifying compliance for Federal and State awards.

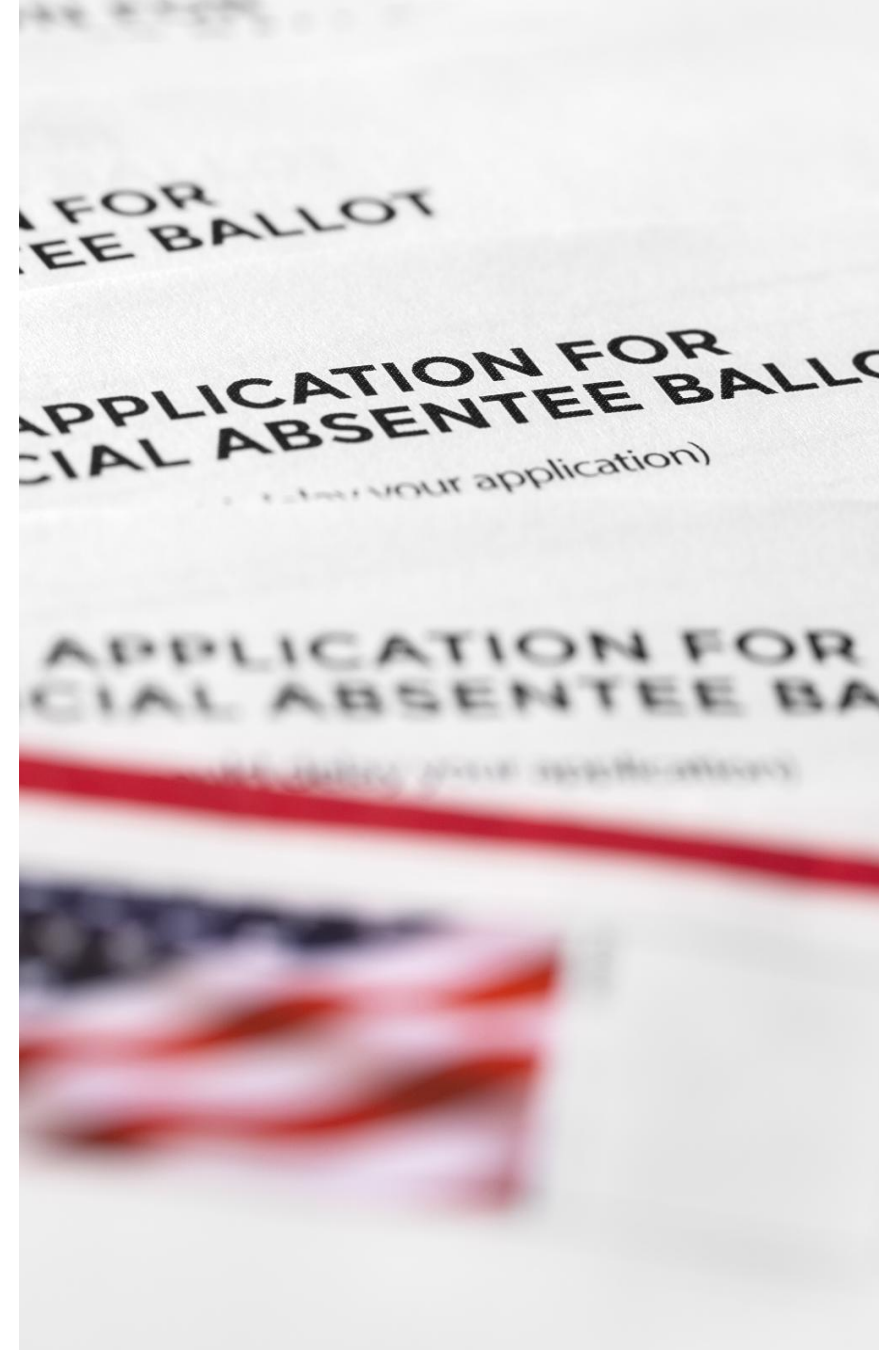
Salary Allocation Requirements (200.430(i))

Payroll records must:

- Be part of the official records.
- Reasonably reflect total activity for which the employee is compensated.
- Include all activities, both federally funded and non-federally funded.
- Be supported by a system of internal controls that ensure accuracy and allowability.

If employees work on multiple activities or cost objectives, salary charges must be:

- Proportional to the actual effort spent.
- Reconciled regularly (e.g., monthly or per pay period) to reflect actual work performed.

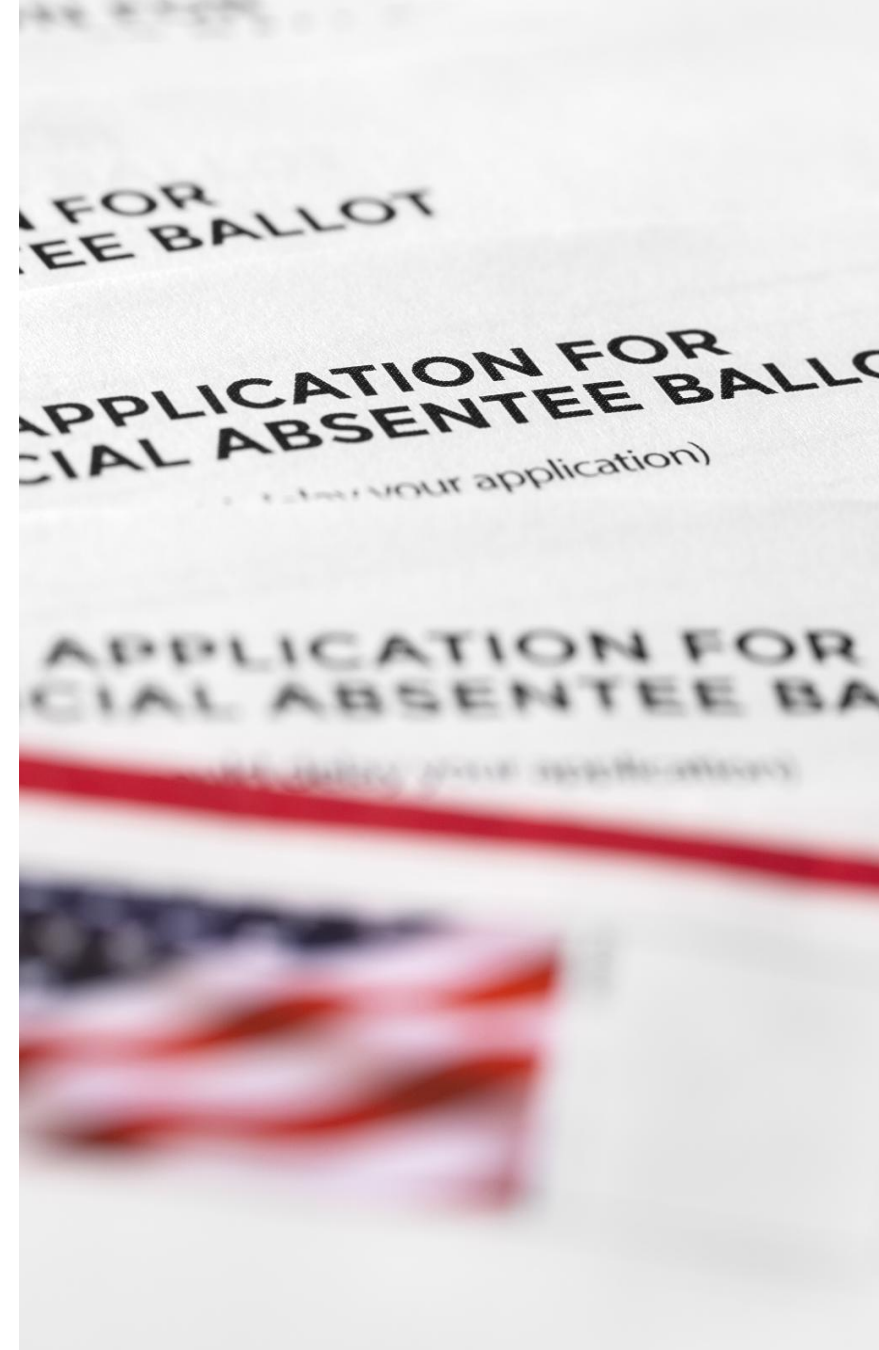


Overview of the Uniform Guidance



Time and Effort Reporting

For Department of Health (DOH) Contracts



Key Requirements for Time and Effort Reporting

Accurate Record Keeping

Maintaining accurate records is essential to reflect the true time spent on projects, ensuring accountability and transparency.

- Review Reports and Dashboards

Certification of Time

Time must be certified by appropriate personnel to validate the accuracy and integrity of personal activity reports. (attestation)

- Secondary Time Certification (Supervisor)

Compliance for Funding

Compliance with time and effort reporting requirements is critical for securing state and federal funding and maintaining financial integrity.

- Audit / Certification Logs
- Locking Time Entries

**Enhanced Operational
Efficiency & Improved
Financial Transparency**



Benefits of Transparent Reporting

Better Decision Making – Time Tracking Brings Order to Chaos

With access to transparent information, stakeholders can make better-informed decisions that align with organizational goals.

- Document Collaboration with Partners (NYSACHO)

Enhanced Accountability

Organizations that practice transparent reporting demonstrate heightened accountability to their stakeholders, leading to improved performance.

- Integrity

Building Trust

Transparent reporting fosters trust among stakeholders, ensuring they feel informed and valued in the organization.

- Legislative Board
- Board of Health
- Grantors
- Partners – RHN – NPO - NYS

Streamlining Reporting Processes

Reduce Paperwork

Minimizing paperwork can enhance efficiency and streamline reporting processes, making it easier for employees to complete tasks.

- Eliminate Paper and Spreadsheets
- Cloud-based Systems

Utilize Templates

Using templates can standardize reporting formats, saving time and ensuring consistency in data collection and reporting.

- Article 6 State Aid
- BSROE

Clarify Expectations

Clearly communicating expectations to employees can improve compliance and accuracy in reporting, leading to better outcomes.

- Set SMART Goals - specific, measurable, achievable, relevant, and time-bound



Leveraging Technology for Efficiency

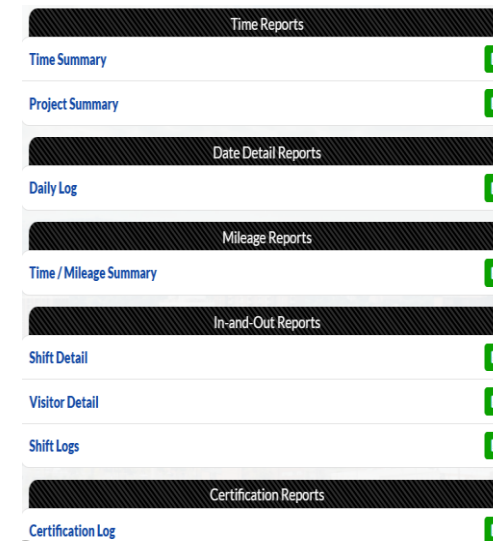
Simplify Time-Tracking

Implementing automated time-tracking systems can significantly reduce manual errors and save time for organizations.

- Set Favorites
- Mobile Ready

Goals, Reports, and Dashboards

Utilizing time tracking software will enhance data accuracy and simplify the reporting process, leading to better decision-making.



Example 1

Actual Time Worked Doesn't Match Budget

Reallocate Staff Resources to Better Meet Agency Needs

- Health Educator
 - ❖ Budget: 25%=Comm Dis, 25%=CHA, 50%=Lead Grant
 - ❖ Actual: 50%=Comm Dis, 25%=CHA, 25%=Lead Grant
- After investigating, determined this is accurate based on the needs assessment
- Made changes to reallocate resources in real time to avoid surplus and deficit at fiscal year end

Example 2

Actual Staff Time Worked (not budget) Used to Build Next Year's Budget

Results in More Accurate Working Budget thereby Reducing Staff Time Spent Calculating and Adjusting Budgets Later

- Grants
- County (depending on chart of accounts structure)

Support for Strategic Planning and Performance Monitoring

Aligning Organizational Goals with Reporting Outcomes

Importance of Alignment

Aligning reporting outcomes with strategic goals is essential for enhancing accountability and achieving goals established by the organization.

- Research has proven that Structure Influences and Determines Human Behavior

Driving Better Performance

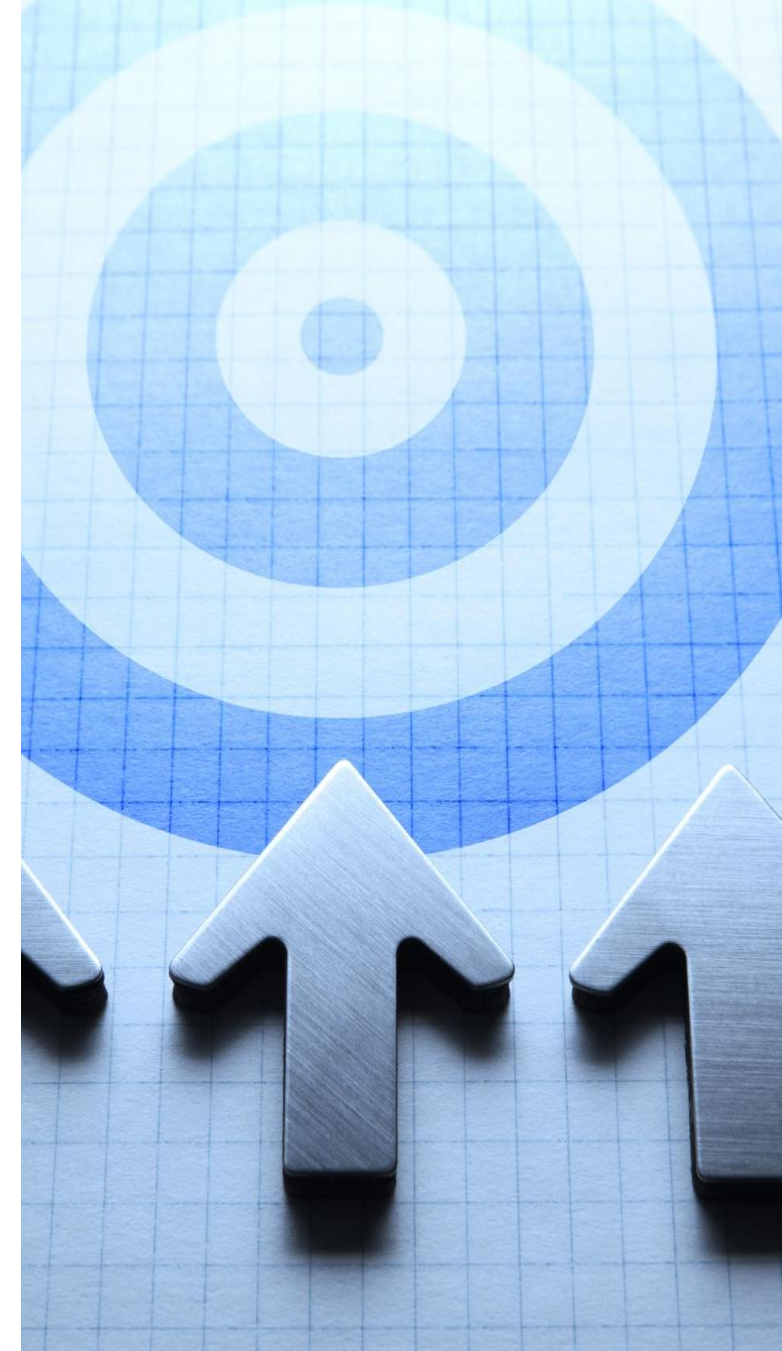
When reporting is aligned with organizational goals, it drives better performance across programs and projects.

- CHA/CHIP
- PHAB Accreditation

Enhancing Accountability

Strategic alignment improves accountability, ensuring that all teams work towards common objectives and results.

- Mission and Vision



Data for Performance Monitoring

Performance Monitoring

Data from time and effort reporting serves as a crucial tool for monitoring performance across various organizational functions.

- Proposed Expenditures (.1 and .8) – (.2 and .4 allocations)
- Estimate Revenues (Grants and A6SA)
- Justification for New Initiatives and Manage Limited Funding

Informed Decision Making

Organizations can utilize collected data to make informed decisions, ensuring strategic improvements and effective resource allocation.

- By Region or Program or Association

Identifying Improvement Areas

By tracking performance data, organizations can identify specific areas needing improvement, leading to enhanced efficiency.

- Re-allocation of Resources (scaling or termination)



Tracking Individual Contributions

Peter Drucker once famously quoted, “what gets measured, gets managed”.

This quote suggests that when you actively track and measure a particular metric or aspect of an organization, you are more likely to take actions that improve it.

Understanding Categories and Activities

The dashboard enables managers to easily identify employees time allocations.

Identifying Support Needs

Managers can pinpoint employee’s allocations compared to budget and determine areas where time reallocation, support, and training is needed.

Definition and Purpose of Time Dashboards



Visual Representation of Data

Time dashboards visually represent time-based data, enabling users to easily track key metrics, trends, and ensure the data is accurate.

Identifying Trends

Time dashboards help in identifying trends over periods, allowing users to understand patterns.

Data-Driven Decisions

By providing actionable insights, time dashboards are essential for making data-driven decisions in various fields.

Enhancing Time Management

Time dashboards enhance time management by enabling users to prioritize tasks effectively based on accurate data.

Example 3

Support CHA/CHIP/Accreditation Efforts

Analyze Actual Data to Identify Trends and Make Data Supported Decisions

- Identify significant staff time increase in Communicable Disease
 - ❖ Investigation reveals staff time has increased due to an increase in Communicable Disease investigations of waterborne outbreaks
 - ❖ Reallocate staff resources to help resolve issues and educate public
 - ❖ Utilize staff time reports as supporting documentation in Root Cause Analysis and decision making

Example 4

Utilize Actual Staff Time Data to Justify Overtime or New Positions

Time Reports Show an Increase in Environmental Health, specifically in Food Service and Public Water Supply

- Investigation yielded increase in new Restaurant Inspections and Septic Systems review
- Present to the Governing Board or funding source to support additional funding (OT) or new position

Time Data Supports Advocacy for Funding to Cover Costs for New NYS Programs or Unfunded Mandates

- Cooling Towers
- Lead Registry

Cost Recovery and Revenue Optimization

Identifying Cost Recovery Opportunities

Funding Sources Exploration

Organizations can uncover various funding sources through detailed analysis and accurate financial reporting.

- State-wide Surveys; Associations; Rural Health Networks

Grant Opportunities

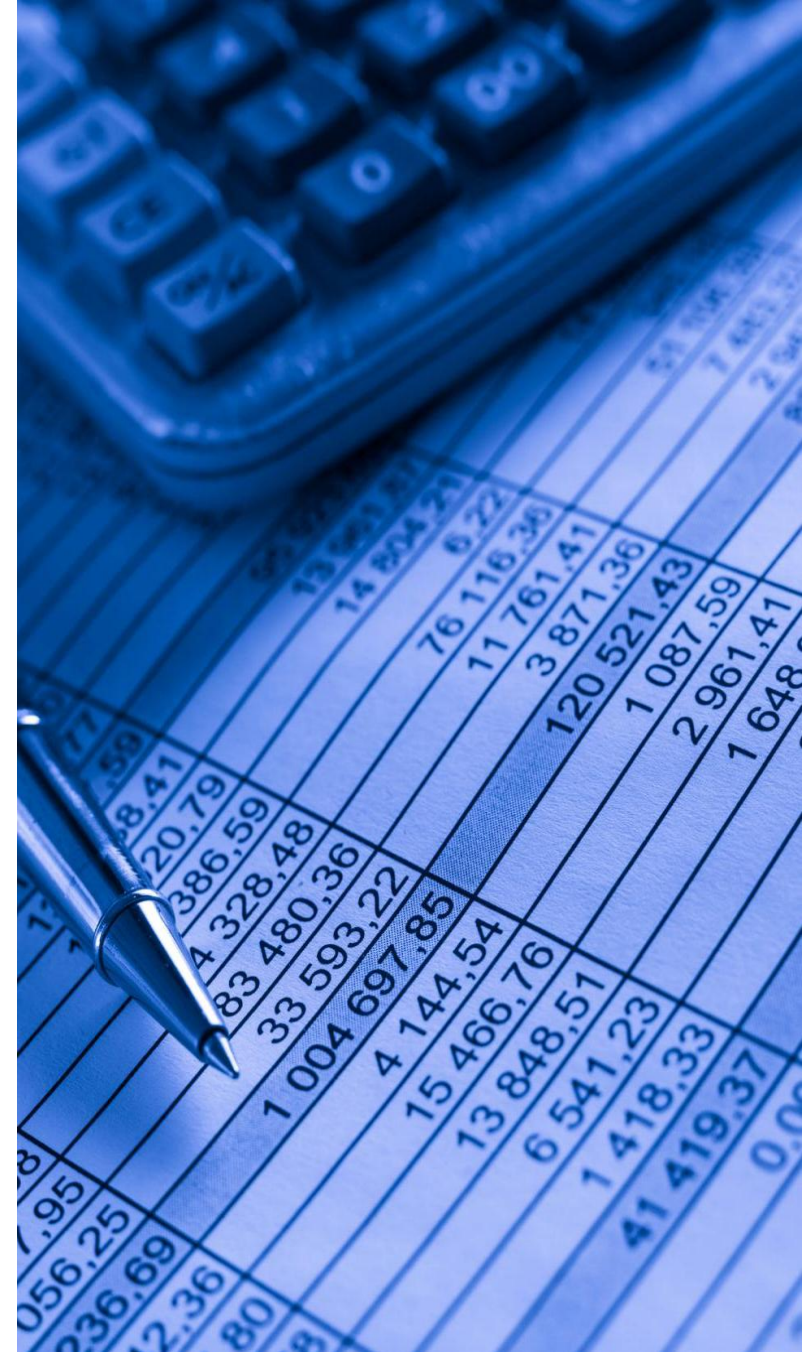
Identifying grant opportunities is crucial for financial sustainability and supporting organizational projects effectively.

- www.grants.gov and www.grantsmanagement.ny.gov
- Matching Funds

Cost Recovery Importance

Identifying cost recovery opportunities ensures all eligible costs are reimbursed, maximizing financial resources.

- Article 6 State Aid; Medicare Cost Reports; Medicaid Cost Reports



Strategies for Cost Control Through Time Tracking

Regular Analysis of Time Reports

Consistent analysis of time reports helps identify inefficiencies in resource allocation and spending patterns.

- Staff are more likely to stay focused when they know their time is tracked

Identifying Inefficiencies

Spotting inefficiencies allows organizations to take corrective actions and streamline operations for better cost management.

- **SMART Goals – Parkinson's Law: TIME WILL FILL THE ALLOTMENT OF A TASK**

Resource Reallocation

Reallocating resources effectively minimizes waste and ensures optimal spending across projects and departments.

- Departmental Budget (forecasting)
- Grants





Max. Revenues / Min. Expenses through Accurate Reporting

Importance of Accurate Reporting

Accurate reporting is essential for identifying all eligible expenses, ensuring they are captured and billed correctly.

- Preparation of Article 6 State Aid
- Preparing and Managing County and Grant Budgets
- Locating and Correcting Time Entry Errors (in real time)

Timeliness in Reporting

Timely reporting allows businesses to respond quickly to changes, maximizing revenue potential effectively.

- Helps identify inefficiencies or bottlenecks in workflows

Enhancing Financial Health

Regular and accurate reporting contributes to the overall financial health and sustainability of an organization.

- Managers can identify underutilized or overburdened staff

PH Director Charged Time to Other than Administration

PHD are Not Required to Track Time for Article 6 (Admin)

PHD Charged Time to In-Eligible Programs

- Department may choose to break-out time to see where PHD spends time, but should be adjusted on Article 6 Claim before submitting
- Potential loss of Article 6 funding and increase in County cost if don't adjust all PHD time to Administration when claim

Example 6

Review of Agency-Wide Staff Time Revealed Unexpected Results

More Time Spent on In-Eligible (EI/PreK) than expected

- Could not be helped, so must inform County Administration and Adjust Budget

2nd Largest Category of Time Spent is PTO (specifically sick)

- May know perpetual users or may be a Department wide issue
- Identify by specific staff and address as appropriate

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Track with JACK (TWJ):

Utilizing specialized software for reporting and analysis can significantly enhance transparency in organizations and their communication processes.

- Improve Transparency and Accountability
- Support Strategies for Planning and Performance Monitoring
- Identify Cost Recovery and Revenue Opportunities
- Manage Staff Allocations for Budgets and Article 6 State Aid

Features



Real Time
Reports



SMART Goals



Certified
Audit Trail



Mileage
Tracking



In-and-Out
Board



Invoicing
System



Interactive
Dashboard



Integrating Time and Effort Reporting with Strategic Planning

Aligning Resources with Program Goals

Integrating reporting data with strategic planning helps organizations allocate resources effectively to meet their objectives.

Supporting Organizational Objectives

This integration ensures that the outcomes from reporting directly contribute to achieving the overall goals of the organization.

Streamlined Processes

Linking time and effort reporting to strategic planning streamlines decision-making processes within organizations.

