

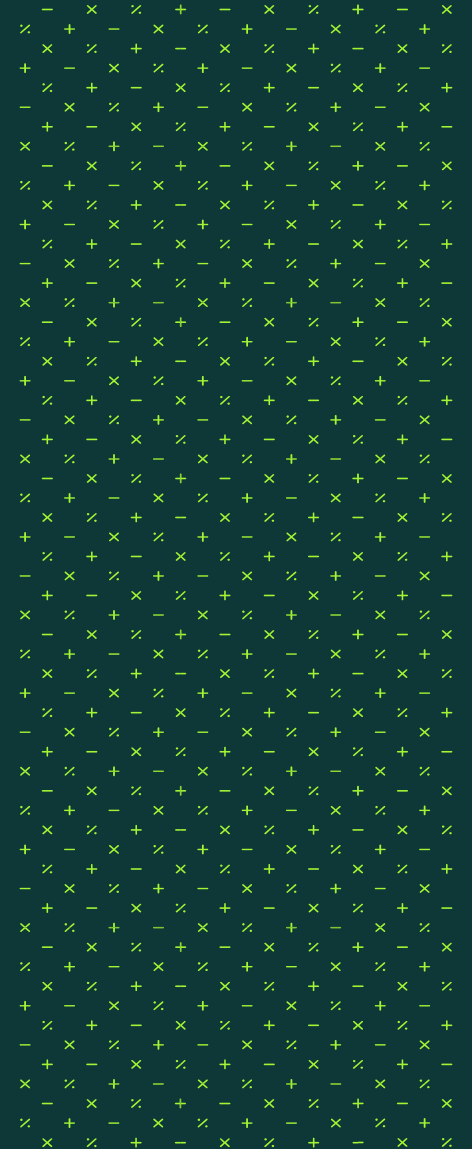


MOSSADAMS

Kansas State University

Time and Leave Process Review

September 2023



Objectives and Scope

Kansas State University (the University, K-State) engaged Moss Adams LLP (Moss Adams) to conduct a review of its time and leave processes across the enterprise.

The purpose of this review was to document the current state of time and leave processes, identify opportunities for operational efficiency, and evaluate potential business requirements to adopt a unified time and attendance software solution.

This review was conducted between June 2023 and September 2023.



Methodology



STARTUP AND ONGOING MANAGEMENT

Project initiation consisted of collaborative project planning and project management with the University, including developing our scope of work and final work plan, selecting employees to interview, identifying documents to review, and establishing regular reports on project status.



FIELDWORK

Fieldwork included interviews and focus groups with timekeeping staff and stakeholders, document review, and process mapping to identify and document current time and leave practices in detail. We collaborated with University staff to obtain the most current information and insights available.



ANALYSIS

Based on the information gained during fieldwork, we assessed the current conditions, verified current business needs, and identified opportunities for improvement. Leveraging best practice information and our own experience from working with similar institutions, we developed actionable recommendations.



REPORTING

We communicated the results of our analysis through observations and recommendations, presented first in a draft report for review with management to confirm the practicality and relevance of recommendations before finalizing the report.



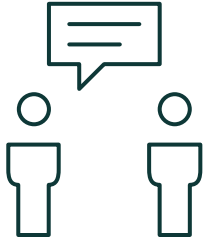
Commendations

- **Focus on Continuous Improvement:** University leadership and staff have made regular efforts to support and improve timekeeping. Throughout our engagement, staff were responsive to communications, eager to help, and forthcoming with information. These actions illustrate an important shared commitment to the continuous improvement of time and leave systems and processes.
- **Dedicated Staff:** Despite challenges with the current system environment, staff demonstrated a dedication to performing high quality work and a commitment to finding solutions to challenges and overcoming obstacles.



Key Themes

Accountability and Support



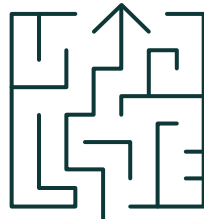
Education and Awareness



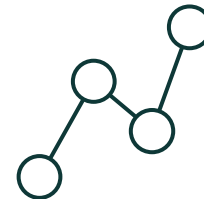
System Standardization



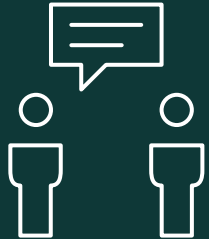
Improved Processes



Change Readiness



Accountability and Support



K-State departments do not consistently apply time and leave policies.

There are opportunities to better ensure labor laws and regulations are adhered to consistently and efficiently. This is also important to ensure that employees are paid correctly.

It is important for time and leave expectations to be clear and consistent to improve accuracy of recorded time and leave data and ensure consistency across K-State employees.



Education and Awareness



Employees are not consistently aware of time and leave policies and requirements, which leads to the inconsistencies previously mentioned.

Increased education and awareness of time and leave policies and procedures is important to improve consistency and compliance in a decentralized environment.

Education and training can support an environment where employees understand, remember, and adopt covered processes.

Some departmental timekeeping responsibilities are managed by one person, with limited cross-training. Cross-training is important to support continued operations when an employee is unavailable.



System Standardization



While time and leave needs are generally similar across the University (with a few exceptions), there are seven different time and leave systems in use at the University.

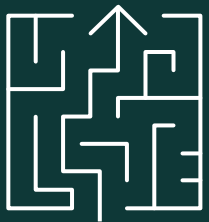
This increases costs because K-State staff must maintain, support, and train on numerous systems. Data also must be integrated across the various systems.

It also increases the risk of conflicting policies and procedures and inconsistent time and leave reporting.

Ideally, K-State would select a singular University-wide system and approach to consistently perform time and leave functions.



Improved Processes



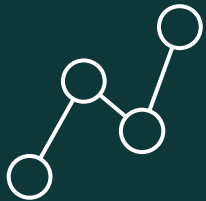
Many time and leave processes are highly manual and inefficient, including processes related to setting up new employees in time and leave systems, requesting and approving leave, correcting time and leave, Federal Medical Leave Act (FMLA) leave, and error reporting. Manual processes are more time-consuming and can lead to duplication of effort.

There is also a lack of automated controls across time and leave systems. Automated controls, such as those to disallow invalid earnings codes, are helpful to improve compliance and accuracy.

Automating and streamlining processes will support increased efficiency in K-State's time and leave processes.



Change Readiness



Changes to K-State's time and leave processes and systems are needed to improve operational efficiency and support compliance and consistency.

Change readiness varies across departments.

A standardized change management process that emphasizes the human side of change will support the changes needed to time and leave processes and systems moving forward.



Key Recommendations

- Continue to take steps to consolidate time and leave systems, including documenting complete business requirements, evaluating existing systems to determine whether they can meet the University's needs, selecting a system for enterprise-wide use, and supporting effective system implementation
- Leverage a change management framework to effectively engage key stakeholders in time and leave changes, communicate the need for and impact of change, and support accountability for adopting changes
- Establish clear, standardized, and documented time and leave policies and procedures across the University



Key Recommendations

- Evaluate and implement opportunities to automate and streamline time and leave processes
- Provide regular training on time and leave policies and procedures, including supervisory training, training for all staff, and cross-training
- Set clear expectations for time and leave responsibilities
- Increase accountability and support between HR and department HR liaisons



The material appearing in this presentation is for informational purposes only and should not be construed as advice of any kind, including, without limitation, legal, accounting, or investment advice. This information is not intended to create, and receipt does not constitute, a legal relationship, including, but not limited to, an accountant-client relationship. Although this information may have been prepared by professionals, it should not be used as a substitute for professional services. If legal, accounting, investment, or other professional advice is required, the services of a professional should be sought.

Assurance, tax, and consulting offered through Moss Adams LLP. Investment advisory offered through Moss Adams Wealth Advisors LLC.

