

# Standard Operating Procedure (SOP)

## Regular Auditing and Reconciliation of Attendance Records

This SOP details the process for **regular auditing and reconciliation of attendance records**, ensuring accurate tracking of employee attendance, identification of discrepancies, validation of time entries, and timely resolution of anomalies. It aims to maintain data integrity, compliance with company policies, and support efficient payroll processing through systematic review and verification procedures.

### 1. Purpose

To establish a consistent process for auditing and reconciling attendance records to ensure their accuracy, reliability, and support for HR and payroll functions.

### 2. Scope

This procedure applies to all employees and relevant departments responsible for maintaining and managing attendance records within the organization.

### 3. Responsibilities

- **HR Department:** Primary responsibility for auditing and reconciliation.
- **Supervisors/Managers:** Verifying employee attendance and addressing discrepancies.
- **Payroll Team:** Collaborating with HR to resolve issues impacting payroll.

### 4. Procedure

1. **Data Collection**
  - Gather attendance data from relevant systems (e.g., biometric, digital time clock, manual logs) at a set frequency (e.g., weekly or monthly).
2. **Preliminary Review**
  - Scan records for incomplete, missing, or irregular entries.
3. **Validation**
  - Cross-check entries with approved leave requests, shift schedules, and overtime approvals.
4. **Discrepancy Identification**
  - Flag anomalies such as missed punches, unrecorded absences, or duplicate entries.
5. **Reconciliation**
  - Refer unresolved issues to relevant managers or employees for clarification and correction.
6. **Correction & Documentation**
  - Document and correct verified discrepancies in the attendance system.
  - Maintain records of corrections with justifications for audit trails.
7. **Approval**
  - Obtain final approval from authorized personnel on reconciled records before payroll processing.

### 5. Frequency

Auditing and reconciliation must be performed on a **[specify frequency, e.g., weekly, bi-weekly, monthly]** basis and prior to every payroll cycle.

### 6. Records & Documentation

- Retain copies of all audited attendance reports, reconciliation logs, and supporting correspondences for at least **[specify retention period]**.

## **7. Compliance**

Failure to follow this SOP may result in disciplinary action and affect payroll accuracy, leading to further organizational review.

## **8. Review & Revision**

This SOP shall be reviewed annually or as needed to ensure compliance with legal, policy, and operational changes.