STANDARD OPERATING PROCEDURE

Timekeeping and Attendance SOP

Document no.	SOP-HR-007
Revision	1.0
Owner	HR Manager
Effective date	September 15, 2026
Review cycle	Every 12 months

1. Purpose

To record hours worked accurately, approve timesheets on a consistent schedule, and give payroll clean, verified data for every pay period.

2. Scope

Applies to all hourly and salaried non-exempt employees who record time. Leave requests are covered by a separate SOP; this SOP covers day-to-day clocking, exceptions and timesheet approval.

Definitions

Timesheet	The record of an employee's worked hours for a pay period, submitted for manager approval before payroll processing.
Exception	A missed punch, late arrival, early departure or other irregularity flagged in the time system for review.
Pay period cutoff	The deadline by which timesheets must be approved for hours to be included in that payroll run.

3. Responsibilities

Employee	Clocks in and out accurately and flags any missed punch or exception the same day.
Supervisor	Reviews exceptions, approves timesheets by the cutoff, and monitors attendance patterns on the team.
HR Generalist	Maintains the timekeeping system, resolves escalated exceptions and monitors policy compliance.
Payroll Specialist	Pulls approved hours into payroll and flags any records that fail validation.

RACI matrix

Activity	Employee	Supervisor	HR Generalist	Payroll Specialist
Clock in and out	R/A	I	-	-
Review and resolve exceptions	R	R/A	C	-
Approve timesheet for the pay period	I	R/A	C	I
Maintain the timekeeping system	-	I	R/A	C

Activity	Employee	Supervisor	HR Generalist	Payroll Specialist
Process approved hours in payroll	I	I	C	R/A

R = Responsible, A = Accountable, C = Consulted, I = Informed

4. Materials and PPE

Materials, tools and systems

- Time and attendance system
- Timesheet approval dashboard
- Attendance policy and pay period calendar
- Exception and missed-punch form
- Payroll system

5. Procedure

Step	Task	Owner	Done
5.1	**Clock in at shift start** The employee clocks in through the time system at the start of their shift, using the assigned terminal, mobile app or badge as required by the site.	Employee	☐
5.2	**Record breaks and clock out** The employee records unpaid breaks according to policy and clocks out at the end of the shift, checking that the recorded time looks correct before leaving.	Employee	☐
5.3	**Flag a missed punch the same day** If the employee forgets to clock in or out, they submit a missed-punch form the same day with the actual time worked for the supervisor to review. **Checkpoint:** Missed-punch forms are submitted the same day, not batched at the end of the pay period.	Employee	☐
5.4	**Review daily exceptions** The supervisor reviews flagged exceptions, such as missed punches, late arrivals or overtime, each day and either approves the correction or follows up with the employee.	Supervisor	☐
5.5	**Monitor attendance patterns** The supervisor reviews attendance trends for the team weekly and raises repeated lateness or absence with the employee directly, following the disciplinary SOP if it continues.	Supervisor	☐
5.6	**Review the timesheet before cutoff** Before the pay period cutoff, the supervisor reviews each employee's timesheet for unresolved exceptions, unusual overtime or unapproved hours. **Checkpoint:** Every timesheet is free of unresolved exceptions before it is approved.	Supervisor	☐
5.7	**Approve the timesheet** The supervisor approves the completed timesheet in the time system by the pay period cutoff so hours are included in the correct payroll run.	Supervisor	☐

Step	Task	Owner	Done
5.8	**Escalate unresolved issues** If an exception cannot be resolved before the cutoff, the supervisor escalates it to the HR generalist so the payroll specialist has clear direction on how to handle the pay period.	HR Generalist	☐
5.9	**Pull approved hours into payroll** The payroll specialist exports approved hours from the time system into payroll, checking that the totals match the approved timesheets before processing pay.	Payroll Specialist	☐
5.10	**Correct post-payroll errors** If an employee reports a pay discrepancy after payroll runs, the payroll specialist verifies it against the approved timesheet and processes a correction in the next pay cycle or an off-cycle payment per policy.	Payroll Specialist	☐

6. Quality checks

- All exceptions are resolved before a timesheet is approved.
- Timesheets are approved by every supervisor before the pay period cutoff.
- Approved hours in payroll match the totals in the time system.
- Repeated attendance issues are documented, not just discussed informally.

7. Records

- Time and attendance records for each pay period
- Missed-punch and exception forms
- Approved timesheets
- Attendance pattern notes and any related disciplinary documentation

8. KPIs

- Percentage of timesheets approved by the cutoff
- Number of missed punches per pay period
- Unplanned absence rate
- Number of post-payroll pay corrections

9. Common mistakes

- Letting missed punches pile up until the end of the pay period.
- Approving a timesheet with unresolved exceptions to save time.
- Not following up on repeated lateness until it becomes a bigger issue.
- Manually re-entering hours into payroll instead of exporting from the time system.

10. Revision history

Revision	Date	Description	Reviewed by
1.0	September 15, 2026	Initial release	Alexa Uskova

Approval

Prepared by	Approved by	Date

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