



The Audit Perspective

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Leave benefits are an asset to University employees by helping to accommodate family, professional, and personal needs. Certain employees accrue personal and major medical leave while others only accrue major medical leave. Accrual rates and policies related to leave are discussed below.

Leave Time

Personal Leave

University staff and 12-month faculty use personal leave when they are unable to work due to personal reasons (e.g. vacation). Twelve-month permanent full-time employees and temporary employees who are benefits eligible may take personal leave at a time approved by the employee's department head. Nine-month employees do not accrue personal leave and are required to record major medical leave or leave without pay when absent from work. See the chart below for the current accrual rates:

Monthly Accrual Rates for Full-time Employees

Continuous Service	Monthly Accrual Rate
1 month to 3 years	12 hours
37 months to 8 years	14 hours
97 months to 15 years	16 hours
Over 15 years	18 hours

If separating employment, employees may be paid for the unused portion of their earned personal leave to a maximum of 240 hours; employees participating in PERS will have the remaining balance submitted to PERS and counted as creditable service for retirement. To learn more about personal leave, accrual rates, and when it should be taken refer to the [Personal Leave for Twelve-Month Employee Policy](#).

First Day Illness (1Day)

Before major medical leave can be recorded, employees must record 8 hours (pro-rated for part-time employees, i.e. 4 hours for a half-time employee) of 1st day illness. Reporting 1st day illness will deduct time from personal leave, compensatory leave, or leave without pay (if no personal leave is available). If an employee has a [Form 21](#) (Medical Certification)

on file, it is not required to report 1st day illness for regularly scheduled visits to a physician’s office or a hospital for the continuing treatment of a chronic disease or serious medical or mental health condition, as certified in advance by a physician.

Major Medical Leave

Major medical (i.e. sick) leave is to be recorded when there is an absence from work due to the employee’s illness or illness of a member of the employee’s immediate family. The amount of major medical leave an employee accrues depends on if they are a 9 or 12-month employee and the length of time they have been employed by the University. See the chart below for the current accrual rates:

Monthly Accrual Rates for Full-time Employees

<i>12-Month Employees</i>		<i>9-Month Faculty</i>	
<i>Continuous Service</i>	<i>Monthly Accrual Rate</i>	<i>Continuous Service</i>	<i>Monthly Accrual Rate</i>
1 month to 3 years	8 hours	1 month to 3 years	13.33 hours
37 months to 8 years	7 hours	37 months to 8 years	14.20 hours
97 months to 15 years	6 hours	97 months to 15 years	15.40 hours
Over 15 years	5 hours	Over 15 years	16.00 hours

Refer to the [Major Medical Leave for Twelve-Month Employees](#) and the [Major Medical Leave for Nine-Month Employees](#) policies to learn more about the accrual rates and guidelines for taking major medical time.

Other Notes Concerning Major Medical

- An employee may use up to 6 weeks of earned major medical leave for the birth of a child or for the placement of a child with the employee for adoption or foster care and to care for the newly placed child within 1 year of placement. 12-month employees must use first day illness before utilizing major medical leave. See [Family and Medical Leave Guidelines](#) section below.
- If an employee has not accrued any major medical leave or if it has all been used, they can use personal leave in place of major medical.
- Employees participating in PERS will have unused major medical leave submitted to PERS and counted as creditable service for retirement when the employee separates employment.

Family and Medical Leave Guidelines

The [Family and Medical Leave Guidelines Policy](#) provides information for employees who are absent from work for an extended period of time for specified medical, family, and military related reasons. See the policy for qualifying events, definitions, and specific guidelines and instructions for requesting such leave.

Form 21 Medical Certification

A [Medical Certification Form](#) (Form 21) is required in order for Family and Medical Leave (FMLA), Workers' Compensation (WC), or absences due to Donated Leave. Additionally, major medical leave in excess of 32 hours requires medical certification. A doctor or health care provider is required to complete and sign Section II. A department has the discretion to request medical certification for an absence of any duration.

Administrative Leave for Jury Duty, Witness, and Election

Employees who serve as a witness, juror, or party litigant, as verified by the clerk of the court, may be granted Administrative Leave with pay. Additionally, employees who are asked to assist with a school district, municipal, county, state, or federal election may take time off with pay as long as they make prior arrangements with their supervisor. If employees are not able to vote prior to or after work, an employee may take time off with pay in order to vote in a county, state or federal election. See [Administrative Leave for Jury Duty, Witness, and Election Policy](#).

Educational leave

Employees are allowed a leave of absence for graduate and postdoctoral study if granted permission by the Chancellor upon the recommendation of an employee's department head. Leave can be for a semester, school year, or shorter period. The employee's salary is not paid during the leave of absence. See [Education Leave Policy](#) for full details.

Inclement Weather/Natural Disaster

The majority of employees will receive Administrative Leave and will not be required to work if the University is closed due to inclement weather or natural disaster. Non-exempt (i.e. hourly) emergency crew employees assigned to work by their respective department heads will receive premium pay at the rate of two and one-half times the regular rate (one and one-half times in addition to regular pay) for all hours worked during the declared period of inclement weather. This rate applies both to "regular" hours and to "overtime" hours. Employees who are not assigned to work but are allowed to work will receive compensatory time on an hour-for-hour basis. See [Inclement Weather/Natural Disaster Guidelines Policy](#).

Leave for Death in Immediate Family

Employees may use up to 3 days (i.e. 24 hours) per occurrence of earned major medical leave in any calendar year because of a death in the immediate family requiring the employee's absence from work. Additional information on this policy, including who is considered immediate family, can be found in the [Leave for Death in Immediate Family Policy](#).

Military Leave of Absence

University employees are entitled to leave of absence without pay for voluntary or involuntary military training or service. A leave of absence with pay not in excess of fifteen days annually (based on calendar year) may be granted to a permanent employee who, as a member of the National Guard, official militia of Mississippi, or a member of any of the reserve components of the armed forces, is ordered to active duty. Additional information can be found in the [Military Leave of Absence Policy](#).

Donated Leave

Employees can donate a portion of their earned personal and/or major medical leave to another employee who is suffering from a catastrophic injury or illness, or to an employee who is caring for a member of his or her immediate family who is suffering from a catastrophic injury or illness. Requirements, constraints, and additional information can be found in the [Donated Leave Policy](#).

Training with Internal Audit

The [Office of Internal Audit](#) offers training on account reconciliation. A session is currently scheduled for March 5th, 2020 from 11:00am – 12:00pm at the Law School, Room 1115. In this class, employees will learn how to perform monthly account reconciliations for revenue and expenditures (including payroll) in order to be compliant with the [Responsibilities of Signatory Officers Policy](#). This class is designed for signatory officers as well as other employees who have been delegated the responsibility for reconciling departmental accounts. To register for upcoming sessions, go to our [website](#).

In the News

- [Don't abbreviate 2020. It's for your own good](#)
www.cnn.com – Written by Harmeet Kaur. Published 01/04/2020
- [Tax Scams](#)
www.dor.ms.gov – Published by the Mississippi Department of Revenue

Updated Policies

The [UM Policy Directory](#) is a central location for accessing University policies, and is a great source of information for employees to explore. The directory can be searched in many ways, such as by: administrative division, responsible office, people affected, keyword, last modified date, and free-form. We prefer to use the free-form search because it allows the user to search on broader topics. Since our last newsletter, the policies below have been updated:

- [18.0 Overawards \(Financial Aid\)](#) – There are 8 types of overawards described in the policy. The Financial Aid Office runs a report several times a week and proactively corrects overawards.
- [9.0 TEACH Grant \(Financial Aid\)](#) - TEACH Grants that are first disbursed between 10/1/18 and 9/30/19 must be reduced by 6.2% from the award amount for which a recipient would otherwise have been eligible. TEACH Grants that are first disbursed between 10/1/19 and 9/30/20 must be reduced by 5.9% from the award amount for which a recipient would otherwise have been eligible.

Self-Assessment



Self-assessment is a valuable tool to help identify internal control deficiencies and assist in departmental management and audit preparation. The self-assessment consists of a series of “yes” or “no” questions. “Yes” indicates adequate controls in an area, while “no” indicates control deficiencies. Additional control related information is provided below each question to aid in resolving control deficiencies. Links to relevant policies are also included for each section. The self-assessment can be accessed [here](#). For questions not addressed in the self-assessment, please feel free to contact us at 662-915-7017 or auditing@olemiss.edu.