

OPERATIONAL AUDIT REPORT

**Audit of Payroll Policies and Procedures
of Selected Schools**



To be presented to the:

**Audit Committee on
March 31, 2022**

**The School Board of Broward County, Florida on
May 17, 2022**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

Laurie Rich Levinson, Chair
Patricia Good, *Vice Chair*

Lori Alhadeff
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

“The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, national origin, marital status, race, religion, sex or sexual orientation. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.”

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

www.browardschools.com

Office of the Chief Auditor

Joris Jabouin, Chief Auditor

600 Southeast Third Avenue

Fort Lauderdale, Florida 33301

phone: 754-321-2400 • fax: 754-321-2719

joris.jabouin@browardschools.com

www.browardschools.com/audit

**The School Board of
Broward County, Florida**

Patricia Good, Vice Chair

Lori Alhadeff

Debra Hixon

Donna P. Korn

Sarah Leonardi

Ann Murray

Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

March 23, 2022

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Vickie L. Cartwright, Superintendent of Schools

Ladies and Gentlemen:

We have audited the district's payroll policies and procedures at eight (8) schools pursuant to the School Board Policy 1002.1. Each school's Principal is responsible for the oversight and approval of the payroll process. We conducted our audits in accordance with generally accepted government auditing standards. Those standards require that we plan and perform these audits to obtain reasonable assurance that the payroll process and documentation are free of material misstatements.

An audit includes evaluating and examining, on a test basis, the payroll reports and supporting documents. In planning and performing our audits of the schools' payroll, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures. We believe our audits provide a reasonable basis for our opinion.

Our audits indicated that four (4) of the eight (8) schools in this report generally complied with prescribed policies and procedures. We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Joris Jabouin, CPA

Chief Auditor, Office of the Chief Auditor

Audits Performed by:

Elena Pritykina

Audits Supervised and Reviewed by:

Joris Jabouin

Meredith Arlotta

TABLE OF CONTENTS

	<u>Pages</u>
AUTHORIZATION.....	1
SCOPE, OBJECTIVE, AND METHODOLOGY	1-2
 SECTION I: Audit Reports (with No Observations)	
Hollywood Hills Elementary School	3
Monarch High School	4
Nova Middle School	5
Stranahan High School	6
 SECTION II: Audit Reports (with Observations)	
Bair Middle School	7-24
Floranada Elementary School	25-33
Nova High School.....	34-39
Westwood Heights Elementary School	40-46
 SECTION III: Exhibits	
Veola L. Vickers email	47-48
Monday Morning Payroll Checklist.....	49
Business Practice Bulletin PR-100	50-60

AUTHORIZATION

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 and 2021-2022 fiscal years, the Office of the Chief Auditor has audited the payroll procedures for the schools listed in the Table of Contents section of this report.

SCOPE, OBJECTIVES, AND METHODOLOGY

We have reviewed the payroll records of the selected schools for the period January 1, 2020 through March 31, 2021. The schools were selected based on the results of prior reviews of the payroll procedures. The last review of the payroll procedures at the schools was performed as part of the Internal Funds audit. Of the 234 schools, 59 schools had prior audit discussions regarding payroll procedures. We randomly selected eight schools that had previous audit discussions.

The objectives of this audit were to:

- Determine whether payroll and timekeeping practices at the location are following established District policies, procedures, and bulletins which effectively reduces the risk of payments to employees for work not performed, payroll irregularities and inaccurate employee vacation and leave balances.
- Verify all retroactive time entries were reviewed and approved each payroll period.
- Verify all overtime/compensatory time were pre-approved prior to the work being performed.
- Determine whether conflict of interest situations existed between related employees working at the same location, if applicable.
- Determine whether human resources actions created by the HR Action Processor (I-Forms) were reviewed and approved in a timely manner to prevent incorrect one-time payments and wages overpayments to separated/terminated employees.
- Determine whether payroll corrections to employees' payroll records are needed and should be pursued by management.

The following procedures were performed on a selective basis to satisfy the objectives:

- Review School Board policies 4300.1 Overtime Pay and Compensatory Time, 4.3 Certificates of Absence for Leaves, 4002.10 Nepotism/Employment and Assignment of Relatives, and other School Board policies.
- Review Business Practice Bulletins PR-100 Payroll and Time Entry and H-220 Additional Assignments, and Superintendent's memorandums to Senior Leadership Team and All Principals: Payroll Practices and Compliance, dated November 5, 2018, and Overtime and Compensatory Time Concerns, dated July 30, 2019.

- Review Enterprise Resource Planning (ERP) department's training manuals Time Recording and Compensation (June 2014) and Reports Training, Human Resources and Time Management (August 2012), and Talent Acquisition & Operations (TAO) department's Sub Coordinator Manual (August 2016).
- Audit the payroll process for the location, which includes analysis of six (6) payroll periods for "AA" and "BB" payroll areas from January 6, 2020 through January 26, 2020; May 11, 2020 through May 31, 2020; and March 1, 2021 through March 21, 2021.
- Review Wage Type reports for overpayments to separated/terminated employees for the period January 1, 2020 through March 31, 2021.
- Review Time Management (ZTIM) reports, Earnings (Zearnings) reports, Overtime (BI) reports, HR Master data (PA-20) Overview and Basic Pay reports, Time Sheet (CADO) reports, Vacation/Leave Request (COA) forms, Timesheets/timecards, Remuneration statements, Bargaining Unit contracts, and other reports and documentation, as applicable.

Our review was conducted in accordance with generally accepted government auditing standards. The aforementioned standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

It is our responsibility to perform the review under generally accepted government auditing standards, as well as provide recommendations to improve operations, strengthen internal controls and ensure compliance with the requirements of laws, rules and regulations in matters selected for review. It is the administration's responsibility to implement corrective actions and to comply with applicable laws, regulations and School Board policies.

The results of our audits for the individual schools are included within each report.

SECTION I:

Audit Reports (with No Observations)

**HOLLYWOOD HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH MARCH 31, 2021**

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 and 2021-2022 fiscal years, we have audited the payroll records of Hollywood Hills Elementary School for the period January 1, 2020 through March 31, 2021. Our review was conducted in accordance with generally accepted government auditing standards.

School Profile

School Address: 3501 Taft Street, Hollywood, Florida 33021

Principal: John Fossas

Payroll Preparer: Marla Eberlin

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal years 2016 and 2017. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on approval of retroactive changes of time entries, approval of attendance time sheets, supporting documentation for employee absences and time worked in additional positions, and discrepancies between payroll reports and supporting documentation.

Summary of Results

The school improved compliance in the areas identified in the prior audit discussions. With respect to the items tested, the school generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

Audit Observations

None

MONARCH HIGH SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH MARCH 31, 2021

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 and 2021-2022 fiscal years, we have audited the payroll records of Monarch High School for the period January 1, 2020 through March 31, 2021. Our review was conducted in accordance with generally accepted government auditing standards.

School Profile

School Address: 5050 Wiles Road, Coconut Creek, Florida 33073

Principal: James Neer

Payroll Preparer: Joanne Ulrich

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal year 2017. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on supporting documentation for employee absences and time worked by substitute teachers, and discrepancies between payroll reports and supporting documentation.

Summary of Results

The school improved compliance in the areas identified in the prior audit discussions. With respect to the items tested, the school generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

Audit Observations

None

NOVA MIDDLE SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH MARCH 31, 2021

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 and 2021-2022 fiscal years, we have audited the payroll records of Nova Middle School for the period January 1, 2020 through March 31, 2021. Our review was conducted in accordance with generally accepted government auditing standards.

School Profile

School Address: 3602 SW College Avenue, Davie, Florida 33314

Principal: Rayner Garranchan

Payroll Preparer: Wayne Tosti

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal years 2016 and 2017. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Preparer to improve compliance. The discussion items were related to timekeeping records, approval of attendance time sheets, and discrepancies between payroll reports and supporting documentation. The school's payroll preparer has changed since the prior review.

Summary of Results

The school improved compliance in the areas identified in the prior audit discussions. With respect to the items tested, the school generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

Audit Observations

None

**STRANAHAN HIGH SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH MARCH 31, 2021**

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 and 2021-2022 fiscal years, we have audited the payroll records of Stranahan High School for the period January 1, 2020 through March 31, 2021. Our review was conducted in accordance with generally accepted government auditing standards.

School Profile

School Address: 1800 SW 5th Place, Fort Lauderdale, Florida 33312

Principal: Michelle Padura

Payroll Preparer: Olga Sifonte

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal year 2016-17. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Processor to improve compliance. The discussion items were related to requirements on completion of payroll reports, Vacation/Leave Request forms, overtime pre-approvals, and attendance keeping requirements.

Summary of Results

The school improved compliance in the areas identified in the prior audit discussions. With respect to the items tested, the school generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

Audit Observations

None

SECTION II:

Audit Reports (with Observations)

Bair Middle School

**BAIR MIDDLE SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH MARCH 31, 2021**

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 and 2021-2022 fiscal years, we have audited the payroll records of Bair Middle School for the period January 1, 2020 through March 31, 2021. Our review was conducted in accordance with generally accepted government auditing standards.

School Profile

School Address: 9100 NW 21 Manor, Sunrise, Florida 33322

Principal: Dr. Keietta Givens

Payroll Preparers: Antoinette Brown (March 2021 – Current)
Nicole Alysia Cole (July 2019 – March 2021)

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal years 2016 and 2017. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on approval of payroll reports and supporting documentation for time worked by substitute teachers and employees in additional assignment positions.

Summary of Results

During our review of payroll and timekeeping practices of the school for the period January 1, 2020 through March 31, 2021, we observed that the compliance in the areas identified in the prior audit discussions was not corrected. In addition, the following observations regarding payroll and timekeeping practices were noted:

1. Six (6) of the fourteen (14) employees separated or retired during the audit period were overpaid. Overpayments totaling \$2,385.55 were not recovered from two (2) of the six (6) overpaid employees.
2. Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the six (6) payroll periods reviewed. Absences totaling sixty (60) hours were removed and eighty-six (86) attendance hours were added into the payroll system retroactively. Supporting documentation to substantiate the changes was not available at the time of the audit.

3. A total of thirty-six and a half (36.5) hours of absences were not entered into SAP for the four (4) of the six (6) payroll periods reviewed.
4. Two (2) of six (6) Time Management and Earning reports had not been printed and approved at the time of the audit. The reports had been printed and approved after the request for records by the auditor and the Principal's approval signatures were backdated.
5. Overtime (BI) Reports were not printed and approved by the Principal for four (4) of the six (6) payroll periods reviewed.
6. Attendance records for hours worked by custodial employees in their primary positions were not provided for review for two (2) of the three (3) "BB" payroll periods reviewed.
7. Documentation to support hours worked in the secondary positions (additional assignments) by Campus Monitor, Teachers, and custodial employees was not provided for review for four (4) of the six (6) payroll periods reviewed. This is a repeat issue discussed in the prior audit.
8. Attendance records for hours worked by Substitute Teachers were not provided for review for two (2) of the three (3) "AA" payroll periods reviewed. This is a repeat issue discussed in the prior audit.

AUDIT OBSERVATIONS

Observation #1

Six (6) of the fourteen (14) employees separated or retired during the audit period were overpaid. Overpayments totaling \$2,385.55 were not recovered from two (2) or the six (6) overpaid employees.

During the audit period from January 1, 2020 through March 31, 2021, the school had fourteen (14) employees retired or separated from the District. Of the fourteen (14) separated employees, six (6) employees were overpaid \$7,122.84 in wages. The wages were overpaid to one (1) employee in clerical/secretarial position, three (3) Teachers, one (1) Teacher Aide, and one (1) facilities employee.

Overpayments totaling \$4,737.29 were recovered from four (4) of the six (6) overpaid employees. However, overpayments totaling \$2,385.55 were not recovered from two (2) employees:

- The facilities employee who abandoned their job, overpayments totaled \$2,152.95.
- One (1) Teacher who separated for personal reasons, overpayment totaled \$232.60.

Business Practice Bulletin PR-100 Payroll and Time Entry lists the following among responsibilities of the HR Action Processor and the Principal regarding HR actions:

“HR Action Processor:

- Must create and execute HR actions such as but not limited to Supplements, One Time Payments, Additional Position Assignments, Return to Work and Separation of Employment.
- Must manage Universal Work List (UWL) and monitor status of HR actions to completion [...]”

“Principal/Director:

- [...] Must review and approve HR actions created by the HR Action Processor in a timely manner.”

In addition, as we discovered during the review, the school’s compliance with the requirement of maintaining attendance records for employees was inconsistent during the audit period (see Observations #3 and #4). This may have caused an hourly employee’s absences to go unnoticed over the span of two pay periods.

We recommend the Principal review the requirements of Business Practice Bulletins PR-100 Payroll and Time Entry and PR-106 Disbursement of Final Paycheck with staff, and ensure that:

- Payroll Preparer closely monitors employees’ attendance to allow for timely creation of Separation of Employment action in case of a job abandonment or another unexpected event.

- HR actions are authorized in a timely manner and the status of the actions is monitored to completion.
- Payroll Preparer promptly enters the time for the unscheduled absences into the appropriate timekeeping system to prevent possible overpayments.
- Payroll Preparer reviews Earnings report on a timely basis and verifies that employees not entitled to payment for the pay period due to unpaid leave, retirement or termination do not receive a payment.
- Payroll Notification-Adjustment of Wages/Deletion of Hours form is completed by the Payroll Preparer as soon as the overpayment is identified in the system.

Observation #2

Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the six (6) payroll periods reviewed. Absences totaling sixty (60) hours were removed and eighty-six (86) attendance hours were added into the payroll system retroactively. Supporting documentation to substantiate the changes were not available at the time of the audit.

Six (6) pay periods for “AA” and “BB” payroll areas were reviewed to determine compliance with proper recordkeeping and timekeeping practices to ensure that employees are paid timely and accurately. We identified changes to time entry were made retroactively for two (2) of the six (6) payroll periods reviewed:

- The “AA” payroll from January 6, 2020 through January 19, 2020, sixty (60) absence hours were removed for a retired employee.
- The “AA” payroll from March 1, 2021 through March 14, 2021, combined changes amounted to eighty-six (86) attendance hours added:
 - Seven and a half (7.5) hours in attendance were removed for an Interim Substitute Teacher.
 - Ninety and half (90.5) hours in attendance were added for Teachers in additional positions such as PLAN TIME SUB, TUTORIAL CONT and NONSTUDENT.

All the changes for the time worked by the Teachers in the additional positions were made after the auditor reviewed payroll for this period on April 16, 2021.

The updated Time Management report was not printed and approved by the Principal for any of the changes. Supporting documentation was not provided for the changes made in January 2020 and only partial documentation was provided for the changes made in March 2021 after the audit.

Business Practice Bulletin PR-100 Payroll and Time Entry states:

- “Time entry must be completed in a timely manner within the related pay period.”
- “All time entry in CATS must be done on a daily basis to ensure employees are paid timely and accurately.”
- “Any changes must be entered in CATS during the correction window.”
- “Late entry of [...] absences could result in unearned payments which will cause an overpayment to the affected employee.”

The bulletin also requires that all changes are “reviewed, approved, dated and signed by the location’s administrator”.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure:

- Time entry is completed on a daily basis to ensure employees are paid timely and accurately for the related pay period.
- Retroactive time entry changes made to employees' attendance and absence data in SAP are reviewed, approved, dated, and signed by the Principal.
- The documentation to substantiate the changes to time entry is maintained in payroll file for the pay period affected.

Observation #3

A total of thirty-six and a half (36.5) hours of absences were not entered into SAP for the four (4) of the six (6) payroll periods reviewed.

Six (6) pay periods for “AA” and “BB” payroll areas were reviewed to determine compliance with proper recordkeeping and timekeeping practices to ensure that school employees’ leave balances are reflected correctly in the payroll system. We identified that for the four (4) of the six (6) pay periods reviewed, there were instances when the absence was indicated in the various payroll documentation but was not reflected on the Cross Application Time Sheet (CATS) in SAP:

- 3.5 hours of sick leave reported in SmartFind Express by one (1) Teacher was not recorded in CATS for the “AA” payroll period from January 6, 2020 through January 19, 2020;
- 7.5 hours of personal leave, based on a court notification on file, was not recorded for one clerical/secretarial employee for the “BB” payroll period from January 13, 2020 through January 26, 2020;
- 22.5 hours of sick leave reported in SmartFind Express by three (3) Teachers was not recorded in CATS for the “AA” payroll period from March 1, 2021 through March 14, 2021;
- 3 hours of personal leave was not recorded in CATS for early sign outs reported in SmartFind Express by one administrator for the “BB” payroll period from March 8, 2021 through March 21, 2021.

Certificates of Absence were not provided for any of the absences listed above. The school did not provide any documentation to substantiate those absences were not valid.

Business Practice Bulletin PR-100 Payroll and Time Entry states that “Locations are responsible for verifying employee attendance. The Payroll Contact enters employee time data into CATS on a daily basis.” The documentation requirements for the absences per the bulletin are:

“Pre-approved Absences: A Vacation/Leave Request Form must be completed by the employee requesting the absence in accordance with Board Policy and bargaining unit requirements.

Unscheduled Absences: Employees with unscheduled absences must promptly complete the Vacation/Leave Request Form upon their return to work. The Vacation/Leave Request Form must be maintained at each location and must be signed by the employee and the Principal/Director. The Payroll Contact must enter the time into the appropriate timekeeping system promptly to prevent possible overpayments.”

The bulletin also states: “Since all absences such as sick, vacation, compensatory and PLV hours will impact overtime calculation, **it is imperative that these absences are entered when used.** Late entry of such absences could result in unearned payments which will cause an overpayment to the affected employee.”

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure:

- Employees submit payroll documentation, including certificates of absence (Vacation/Leave Request Forms), to the Payroll Preparer in a timely manner for each respective payroll period.
- Payroll Preparer reviews and reconciles all payroll documentation to payroll reports to ensure accuracy of payments and employee leave balances. Any discrepancies should be reviewed and documented in the payroll file for the appropriate pay period.
- Principal ensures that proper documentation is maintained for all items related to payroll and time entry.

Observation #4

Two (2) of six (6) Time Management and Earning reports had not been printed and approved at the time of the audit. The reports had been printed and approved after the request for records by the auditor and the Principal's approval signatures were backdated.

Six (6) pay periods for "AA" and "BB" payroll areas were reviewed to test compliance with the processing and approval of the three required payroll reports: Earnings Report (ZHPY_PAY59), Time Management Report (ZTIM), and Overtime Report (BI).

During the review, we noted from March 1, 2021 through March 21, 2021, the Time Management and Earnings Reports were not printed and approved by the Principal on a timely basis for two (2) of the six (6) pay periods reviewed:

- The "AA" payroll reports from March 1, 2021 through March 14, 2021 totaling \$130,379.60 in gross earnings had been printed on April 8, 2021. However, the approval signature on the reports were dated March 15, 2021, prior to the pay date for that payroll period.
- The "BB" payroll reports from March 8, 2021 through March 21, 2021 totaling \$27,237.67 in gross earnings had been printed on April 8, 2021. However, the approval signature on the reports was dated March 19, 2021, prior to the pay date for that payroll period.

At the beginning of the audit, we were notified that the current Payroll Preparer is new to the position. The prior Payroll Preparer moved to another school within the District as of March 8, 2021. The current Payroll Preparer started on March 19, 2021, the last day before schools closed for the spring break. The current Payroll Preparer was notified of an audit on April 8, 2021. At the time of the audit, the school did not have an alternate Payroll Preparer assigned. Lack of a Payroll Preparer or alternate for several weeks during the period under review caused a noncompliance with required timely printing, reviewing, and approving procedures for payroll reports.

Business Practice Bulletin PR-100 Payroll and Time Entry lists the following among responsibilities of the Payroll Preparer and the Principal:

"Payroll Contact:

- [...] Must print and review required payroll reports to ensure accuracy of payments.
- Must present required reports to Principal/Director for approval in a timely manner.
- Must maintain Payroll records including Vacation/Leave Request forms, TDA forms and required payroll reports (Time Management, Earnings and Overtime) filed by pay period and kept in a secured location for auditing purposes."

"Principal/Director:

- [...] Must review and approve payroll changes and final payroll reports (Time Management, Earnings and Overtime) no later than Wednesday afternoon prior to the pay date for each respective payroll area.
- Must ensure that proper documentation is maintained for all items related to payroll and time entry [...].”

Enterprise Resource Planning (ERP) department’s training manual Time Recording and Compensation states that “It is critical that all locations have at least one Back-up Payroll Contact who is allowed to get continuous hand-on experience at time entry and other functions performed by the Payroll Contact”.

Noncompliance with the required procedures for review and approval of the payroll reports resulted in payroll transactions that were not approved prior to pay checks being issued and inflated leave balances for employees (see Observation #7). Backdating the signature on the payroll reports resulted in the dates discrepancies on the payroll documentation of the school.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry, Enterprise Resource Planning (ERP) department’s training manual Time Recording and Compensation with Payroll Preparer, and ensure that final payroll reports (Time Management, Earnings and Overtime) are printed, reviewed, and signed in approval by the Principal no later than Wednesday afternoon prior to the pay date for each payroll area. The date of the signature must be the date of the actual approval on all reports.

Additionally, the Principal should ensure a Back-up Payroll Contact is assigned. The Back-up Payroll Contact must attend required training in order to get the payroll contact role assigned and be given access to required transactions for time entry.

Observation #5

Overtime (BI) Reports were not printed and approved by the Principal for four (4) of the six (6) payroll periods reviewed.

Six (6) pay periods for “AA” and “BB” payroll areas of Overtime (BI) Reports were reviewed for proper recordkeeping of payroll supporting documents, and the review, approval and signature of the Principal.

We noted that Overtime (BI) Report was not printed and approved by the Principal for four (4) of the six (6) payroll periods reviewed:

- The “AA” payroll period from January 6, 2020 through January 19, 2020, overtime report totaling \$1,337.10.
- The “BB” payroll period from January 13, 2020 through January 26, 2020, overtime report totaling \$291.87.
- The “AA” payroll period from March 1, 2021 through March 14, 2021, overtime report totaling \$11,274.92.
- The “BB” payroll period from March 8, 2021 through March 21, 2021, overtime report totaling \$987.91.

The Overtime Report (BI) is listed as one of the required reports in the Business Practice Bulletin PR-100 Payroll and Time Entry. The bulletin states: “The Overtime Report must be printed and reviewed by the Payroll Contact and Principal/Director after each payroll is processed. The report provides information on overtime paid during the pay period and will enable locations to determine if employees worked at other locations. Hours worked at other locations may place an employee in an overtime status that may impact the locations’ budgets”.

Noncompliance with the required procedures for review and approval of the required payroll reports may result in time entry errors or unapproved overtime not identified timely. Identifying errors timely is crucial step as, if the error results in overpayment, the deletion of hours process to recuperate the overpayment must be followed as soon as possible.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry in addition to the Enterprise Resource Planning (ERP) department’s training manual Time Recording and Compensation with staff and ensure the Overtime (BI) Reports are printed and approved timely.

Observation #6

Attendance records for hours worked by custodial employees in their primary positions were not provided for review for two (2) of the three (3) “BB” payroll periods reviewed.

Three (3) pay periods for “BB” payroll area were reviewed to determine compliance with proper recordkeeping of payroll documents and the timekeeping procedures for hourly employees. Hourly custodial employee attendance records (timecards/timesheets) were not provided for two (2) of the (3) payroll periods reviewed: January 13, 2020 through January 26, 2020 and March 8, 2021 through March 21, 2021.

Business Practice Bulletin PR-100 Payroll and Time Entry states: “Locations are responsible for verifying employee attendance” and “Hourly employees and employees working overtime MUST record hours worked including start and end times by using time cards or an attendance/time sheet”. The bulletin also lists the following among responsibilities of the Payroll Preparer and the Principal:

“Payroll Contact:

- Must ensure all payroll documentation such as, but not limited to timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms for the pay period are submitted in a timely manner.
- Must ensure all timesheets and Vacation/Leave Request Forms are processed in a timely manner, i.e.; within the appropriate pay period.
- Must print and review required payroll reports to ensure accuracy of payments.
- Must present required reports to Principal/Director for approval in a timely manner [...].”

“Principal/Director:

- [...] Must review and approve payroll changes and final payroll reports (Time Management, Earnings and Overtime) no later than Wednesday afternoon prior to the pay date for each respective payroll area.
- Must ensure that proper documentation is maintained for all items related to payroll and time entry [...].”

Inconsistent compliance with the requirement of maintaining attendance records for employees during the audit period resulted in overpayment of wages when employees separated from the District (see Observation #7).

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure:

- All hourly employees record hours worked, including start and end times, by using timecards or attendance/time sheet.
- Payroll Preparer ensures that all payroll documentation (including attendance/time sheets) are submitted in a timely manner.

- Payroll Preparer ensures all attendance/time sheets are processed in a timely manner.
- Payroll Preparer prints and reviews required payroll reports to ensure accuracy of payments.
- Principal reviews and approves payroll reports in a timely manner.
- Principal ensures that proper documentation is maintained for all items related to payroll and time entry.

Observation #7

Documentation to support hours worked in the secondary positions (Additional Assignments) by Campus Monitor, Teachers, and custodial employees was not provided for review for four (4) of the six (6) payroll periods reviewed.

Six (6) pay periods for “AA” and “BB” payroll areas were reviewed to determine compliance with proper recordkeeping of payroll documents and the timekeeping procedures for hours worked by employees in additional assignments. Attendance/time sheets for hours worked in secondary positions (additional assignments) by Campus Monitor, Teachers, and custodial employees were not provided for review for four (4) of the six (6) pay periods reviewed:

- The “AA” payroll period from January 6, 2020 through January 19, 2020, 59.25 hours in additional time worked, totaling \$1,337.10.
- The “BB” payroll period from January 13, 2020 through January 26, 2020, 10 hours in additional time worked, totaling \$291.87.
- The “AA” payroll period from March 1, 2021 through March 14, 2021, 636 hours in additional time worked, totaling \$11,274.92.
- The “BB” payroll period from March 8, 2021 through March 21, 2021, 37 hours in additional time worked, totaling \$987.91.

This issue was discussed with the Principal and Payroll Preparer after review of the payroll procedures was completed as part of the internal funds audit for fiscal years 2016 and 2017.

Business Practice Bulletin PR-100 Payroll and Time Entry states: “Locations are responsible for verifying employee attendance” and “Hourly employees and employees working overtime MUST record hours worked including start and end times by using time cards or an attendance/time sheet”. Business Practice Bulletin H-220 Additional Assignments states: “The location to which the additional assignment belongs is responsible for maintaining applicable time recording documentation to support hours worked in the additional assignment(s) for each pay period”.

Inconsistent compliance with the requirement of maintaining attendance records for employees working in additional assignment positions resulted in significant retroactive changes to time entry (see Observation #6).

We recommend the Principal review the requirements of Business Practice Bulletins PR-100 Payroll and Time Entry and H-220 Additional Assignments with staff, and ensure that supporting documentation (attendance/time sheets) are maintained for all employees to substantiate hours worked in their additional assignment(s) for each pay period.

Observation #8

Attendance records for hours worked by Substitute Teachers were not provided for review for two (2) of the three (3) “AA” payroll periods reviewed.

Three (3) pay periods for “AA” payroll area were reviewed to determine compliance with proper recordkeeping of payroll documents and the timekeeping procedures for Substitute Teachers. Hours worked by the Substitute Teachers could not be verified for two (2) of the three (3) “AA” pay periods reviewed.

Weekly KRONOS Optispool report and/or any other attendance records for Substitute Teachers were not provided for review for the periods from January 6, 2020 through January 19, 2020 and March 1, 2021 through March 14, 2021.

This issue was discussed with the Principal and Payroll Preparer after the previous review of payroll procedures was completed as part of the internal funds audit for fiscal years 2016 and 2017.

Business Practice Bulletin PR-100 Payroll and Time Entry lists required steps for capturing time data in the system used by Substitute Teachers:

“The following steps are required to capture time data in the KRONOS system:

1. Employee biometrically clocks in and out daily (referred to as “punches”) using the KRONOS time clock.
2. The Payroll Contact (or Sub Coordinator) must review the punches daily and make necessary cost override changes. Coding should be verified before making changes.
3. On Friday mornings, the Payroll Contact (or Sub Coordinator) must review the KRONOS Optispool report for any missed punches or any other irregularities for entries that were captured from Monday through Thursday. If errors are detected, the appropriate corrections must be made in KRONOS prior to the data upload to SAP. After the KRONOS upload has occurred, all time entry changes and coding corrections for the pay period must be entered in CATS during the correction window.
4. A final review of the KRONOS OptiSpool Report must be made by the Payroll Contact early enough on Monday morning to allow time for corrections to be made in CATS before the noon deadline”.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure that KRONOS Optispool reports are reviewed on weekly basis as outlined in the required steps to capture time data in the KRONOS system and maintained for audit with the other payroll reports by pay period.

Bair Middle School**Dr. Keletta Givens, Principal**9100 NW 21ST Manor

Sunrise, Florida 33322

phone: 754-322-2900 • fax: 754-322-2985

www.browardschools.com/bair

**The School Board of
Broward County, Florida**Laurie Rich Levinson, Chair
Patricia Good, Vice ChairLori Alhadeff
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Dr. Rosalind Osgood
Nora RupertDr. Vickie L. Cartwright
Interim Superintendent of Schools**DATE:** February 15, 2022**TO:** Christine Semisch, Cadre Director
Office of School Performance and Accountability**FROM:** Keletta Givens, Principal
Bair Middle School**SUBJECT:** Audit Response on Payroll Procedures
January 1, 2020-March 31, 2021

During the audit time period in question, my previous office manager had issues with keeping accurate payroll records. There were several attempts to rectify the situation such as: holding weekly meetings that included tasks that needed to be completed, meeting with district payroll contact, and reviewing payroll discrepancies. Additionally, I gave opportunities for the office manager to meet with payroll contacts at other schools to provide additional support. However, none of my attempts to support the office manager were successful. With that, I documented the deficiencies which resulted in several conference summaries and a written reprimand in her personnel file. I have since hired a new Office Manager and several protocols have been implemented based on the audit information provided.

Observation #1- Plan of Action

- Meet with payroll contact weekly and create an agenda to discuss payroll
- Agenda items will include status of employees that separate from employment

Observation#2-Plan of action

- Payroll contact will enter payroll daily to ensure no discrepancies and information is entered in a timely manner
- Meet with office manager weekly and provide an agenda
- Review reports to ensure accuracy of payroll

Observation #3-Plan of Action

- Payroll contact will enter payroll daily to ensure no discrepancies and information is entered in a timely manner
- Certificate of absences will be generated daily as needed
- Meet with office manager to review weekly agenda
- Review reports weekly to ensure accuracy of payroll

Observation #4-Plan of Action

- Office Manager will generate payroll reports in the required time and maintain accurate records
- Principal will review payroll dates to ensure accuracy

Observation #5 -Plan of Action

- Overtime reports will be printed by payroll contact weekly and signed by Principal
- Sign in sheets will be created for all staff who work in an additional position and submitted to payroll contact

Observation #6 -Plan of Action

- Attendance forms will be created for custodial staff to sign daily to monitor hours worked
- Attendance forms will be collected and submitted to payroll contact daily

Observation #7-Plan of Action

- Sign in sheets will be created for all staff who work in an additional position and submitted to payroll contact daily

Conclusion

It is my expectation that with the new payroll protocols implemented with my new office manager, will create more accurate and timely payroll records. As the Principal, it is my commitment to ensure accuracy of payroll moving forward.

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

DATE: March 9, 2022

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **BAIR MIDDLE SCHOOL PAYROLL AUDIT (JANUARY 1, 2020 – MARCH 31, 2021)**

This correspondence comes in response to the findings for the payroll audit conducted for Bair Middle School during the specified dates. I have read the audit report and the principal's response in their entirety. On August 27, 2021, the payroll processor for my office sent an email regarding payroll information with supporting attachments to all principal secretaries. A copy of the email and two of the 33 enclosures are attached to this response.

While I appreciate the actions the principal took in response to performance concerns with the previous payroll processor and the steps she is taking with the new payroll processor in response to the findings, I will be implementing the action steps listed below from office. I believe these measures are necessary to ensure the principal and the payroll processor receive the support and oversight necessary to prevent future audit findings of this nature. Moreover, I believe they demonstrate my level of concern with the outcome of the audit.

- Beginning April 2022 until further notice, the payroll processor from my office will meet monthly with the principal and the payroll processor to review weekly payroll processes and supporting documentation. She will report any concerns or discrepancies to the cadre director for immediate follow up and action.
- The principal and the payroll processor will be required to attend the next available training for payroll processors together. They will be required to send documentation of their attendance and completion of the training to my office.
- The Office of School Performance & Accountability will ask the Information Technology Division to provide an in-person option for payroll training. This learning format allows for individuals to bring samples of work items with them for review, as well as real-time practice in the presence of the facilitator.
- As a result of a few schools receiving payroll audit findings, the payroll processor from my office will hold quarterly help sessions for payroll processors. This school has been identified for participation in those sessions.
- The outcome of this audit will be reflected in the appropriate section of the principal's annual evaluation.

The Office of Performance & Accountability takes these findings seriously. We will monitor this area closely at this school. The corrective actions will be implemented and reviewed as indicated above. I may be reached at 754-321-3827 for additional information.

VSW/CFS:tbm
Attachments

cc: Christine Semisch, School Performance & Accountability Director
Keietta Givens, Principal, Bair Middle School
Veola Vickers, Business Support Specialist (OSPA)

Floranada Elementary School

FLORANADA ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH MARCH 31, 2021

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 and 2021-2022 fiscal years, we have audited the payroll records of Floranada Elementary School for the period January 1, 2020 through March 31, 2021. Our review was conducted in accordance with generally accepted government auditing standards.

School Profile

School Address: 5251 NE 14th Way, Fort Lauderdale, Florida 33334

Principals: Luke Balchaitis (July 2020 – current)
John Vetter (April 2014 – June 2020)

Payroll Preparer: Kenya Peterman

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal years 2016, 2017 and 2018. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on preparation and approval of overtime reports; approval of attendance time sheets, supporting documentation for Temporary Duty Assignments (TDA), absences, and additional time worked by employees; and recording employee absences. The school's Principal has changed since the prior review.

Summary of Results

During our review of payroll and timekeeping practices of the school for the period January 1, 2020 through March 31, 2021, we observed that the compliance in many of the areas identified in the prior audit discussions was not corrected. The following observations regarding payroll and timekeeping practices were noted:

1. Not all of the required payroll reports (Time Management, Earnings, and Overtime) were printed and approved by the Principal for four (4) of the six (6) payroll periods reviewed. This is a repeat issue discussed in the prior audit.
2. Not all documentation to support hours worked in the secondary positions (Additional Assignments) by Child Care Monitors and Office Manager (Payroll Preparer) was provided for review for three (3) of the six (6) test periods reviewed. This is a repeat issue discussed in the prior audit.

AUDIT OBSERVATIONS

Observation #1

Not all of the required payroll reports (Time Management, Earnings, and Overtime) were printed and approved by the Principal for four (4) of the six (6) payroll periods reviewed.

Six (6) pay periods for “AA” and “BB” payroll areas were reviewed to test compliance with the processing and approval of the three required payroll reports: Earnings Report (ZHPY_PAY59), Time Management Report (ZTIM), and Overtime Report (BI). During the review, we noted:

- Overtime (BI) Reports were not printed and approved by the Principal for four (4) of the six (6) test periods reviewed:
 - The “AA” payroll period from January 6, 2020 through January 19, 2020, overtime report totaling \$7,607.72 was not printed and approved timely. The report was printed after the request for records by the auditor on April 8, 2021 but had no approval signature.
 - The “BB” payroll period from January 13, 2020 through January 26, 2020, overtime report totaling \$952.61 was printed upon auditor’s request and signed by the Principal at the time of the audit.
 - The “AA” payroll period from March 1, 2021 through March 14, 2021, overtime report totaling \$4,174.82 was printed upon auditor’s request and signed by the Principal at the time of the audit.
 - The “BB” payroll period from March 8, 2021 through March 21, 2021, overtime report totaling \$895.69 was not printed and approved timely. The report was printed after the request for records by the auditor on April 8, 2021 but had no approval signature.
- Time Management and Earnings Reports were not printed and approved by the Principal timely for one (1) of the six (6) test periods. The “BB” payroll reports from March 8, 2021 through March 21, 2021 totaling \$17,688.93 in gross earnings had been printed and approved after the request for records by the auditor on April 8, 2021.

The requirement for timely review and approval of Overtime reports was discussed with the Principal and Payroll Preparer after the review of payroll procedures was completed during internal funds audit for fiscal years 2016, 2017 and 2018. However, our tests of the payroll reports for the period from January 2020 through March 2021 revealed that the compliance with this requirement has not improved.

Business Practice Bulletin PR-100 Payroll and Time Entry states: “The Overtime Report must be printed and reviewed by the Payroll Contact and Principal/Director after each payroll is processed. The report provides information on overtime paid during the pay period and will enable locations to determine if employees worked at other locations. Hours worked at other locations may place an employee in an overtime status that may impact the locations’ budgets.”

Business Practice Bulletin PR-100 Payroll and Time Entry also lists the following among responsibilities of the Payroll Preparer and the Principal regarding payroll reports:

“Payroll Contact:

- [...] Must print and review required payroll reports to ensure accuracy of payments.
- Must present required reports to Principal/Director for approval in a timely manner.
- Must maintain Payroll records including Vacation/Leave Request forms, TDA forms and required payroll reports (Time Management, Earnings and Overtime) filed by pay period and kept in a secured location for auditing purposes.”

“Principal/Director:

- [...] Must review and approve payroll changes and final payroll reports (Time Management, Earnings and Overtime) no later than Wednesday afternoon prior to the pay date for each respective payroll area.
- Must ensure that proper documentation is maintained for all items related to payroll and time entry [...].”

Noncompliance with the required procedures for review and approval of the payroll reports resulted in payroll transactions that were not approved prior to pay checks being issued. Noncompliance with timely processing and approval of payroll reports may also result in underpayments, overpayments, and inflated leave balances for employees.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure all final payroll reports (Time Management, Earnings and Overtime) are printed, reviewed, and signed in approval by the Principal no later than Wednesday afternoon prior to the pay date for each payroll area.

Observation #2

Not all documentation to support hours worked in the secondary positions (Additional Assignments) by Child Care Monitors and Office Manager (Payroll Preparer) was provided for review for three (3) of the six (6) test periods reviewed. This is a repeat issue discussed in the prior audit.

Six (6) pay periods for the “AA” and “BB” payroll areas were reviewed to determine compliance with proper recordkeeping of payroll documents and the timekeeping procedures for hours worked by employees in additional assignments. During the review, we noted:

- Not all attendance/time sheets for hours worked by Child Care Monitors were provided for three (3) of the six (6) pay periods reviewed:
 - The “AA” payroll from January 6, 2020 through January 19, 2020, aftercare staff time sheet was not on file for one (1) day.
 - The “BB” payroll from January 13, 2020 through January 26, 2020, aftercare staff time sheet was not on file for one (1) day.
 - The “BB” payroll from March 8, 2021 through March 21, 2021, aftercare staff time sheets were not on file for two (2) days.
- Attendance/time sheets were not provided for review for time worked in additional position by the Office Manager for two (2) “BB” payroll periods, January 13, 2020 through January 26, 2020 and March 8, 2021 through March 21, 2021.

This issue was discussed with the Principal and Payroll Preparer after review of the payroll procedures was completed as part of the internal funds audit for fiscal years 2016, 2017 and 2018. However, our tests of the timekeeping procedures for the period from January 2020 through March 2021 revealed that this issue was not corrected.

Business Practice Bulletin PR-100 Payroll and Time Entry states: “Locations are responsible for verifying employee attendance” and “Hourly employees and employees working overtime MUST record hours worked including start and end times by using time cards or an attendance/time sheet”.

Business Practice Bulletin H-220 Additional Assignments states: “The location to which the additional assignment belongs is responsible for maintaining applicable time recording documentation to support hours worked in the additional assignment(s) for each pay period”.

Inconsistent compliance with the requirement of maintaining attendance records for employees working in additional assignment positions may result in overpayments or underpayments to employees and retroactive changes to time entry that may impact overtime calculations.

We recommend the Principal review the requirements of Business Practice Bulletins PR-100 Payroll and Time Entry and H-220 Additional Assignments with staff, and ensure that supporting

documentation (attendance/time sheets) are maintained for all employees to substantiate hours worked in their additional assignment(s) for each pay period.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA


**LUKE BALCHAITIS
PRINCIPAL
FLORANADA ELEMENTARY**

PHONE: 754-322-6350

FAX: 754-322-6390

DATE: February 15, 2022

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Luke Balchaitis, Principal 
Floranada Elementary School

**SUBJECT: RESPONSE TO AUDIT ON PAYROLL PROCEDURES-
JANUARY 1, 2020, THROUGH MARCH 31, 2021**

I am in receipt of the audit report regarding payroll procedures from the period of January 1, 2020, through March 31, 2021. As a result of the outcome of the payroll audit, we are revising and implementing the following changes to ensure all district policies, procedures, and bulletins are followed and reported correctly during for all future payroll periods.

As a result of the audit, the following findings were noted:

***Finding 1:** Not all the required payroll reports (Time Management, Earnings, and Overtime) were printed and approved by the principal for four (4) of the six (6) payroll periods reviewed. This is a repeat issue discussed in the prior audit.*

To ensure compliance with district policies, the following procedures for payroll and time entry will be implemented immediately:

Business Practice Bulletin PR-100:

Comply 100% with business practice bulletin PR-100. The principal and payroll preparer reviewed bulletin together to ensure procedures for timely review and approval of all payroll records and overtime (BI) reports. This includes the payroll preparer running and printing all reports required (Time Management, Earnings, Overtime and One Time Payments) in a timely manner and the principal will review these reports before the end of the business day on Monday. ZTIM will also be crossed referenced with Certificate of Absences during this time. Final payroll reports will be printed no later than the Wednesday afternoon, prior to the pay date, for the principal to review and provide approval signature before filing reports (Time Management, Earnings, Overtime and One Time Payments) in the pay period folder located in the payroll preparer's office.

Cross Training:

The payroll preparer will be working with office manager/payroll preparer at Dania Beach Elementary to receive cross training/best practices associated with the roles of payroll processor

to implement best practices at Floranada Elementary. In addition, a preliminary meeting will take place between the two schools to discuss overall best practices.

Backup/Dual Access:

Effective immediately, Office Manager/Payroll Preparer at Oakland Park Elementary will act as the backup to Floranada's Payroll Preparer in case she is unable to work or sick/on leave. Office Manager/Payroll Preparer at Oakland Park Elementary will have dual access to ensure there is no lapse between payroll reports being prepared and processed.

Professional Development:

Payroll Processor will continue to attend professional developments/training offered by SBBC to improve current payroll procedures (additional assignments) and learn newly adopted policies as soon as courses become available.

The payroll preparer will receive additional training by the Budget Support Specialist from the Office of School Performance and Accountability. The principal will coordinate this support.

***Finding 2:** Not all documentation to support hours worked in the secondary positions (Additional Assignments) by Child Care Monitors and Office Manager (Payroll Preparer) was provided for review for three (3) of the six (6) test periods reviewed. This is a repeat issue discussed in the prior audit.*

To ensure compliance with district policies, the following procedures for payroll and time entry will be implemented immediately:

Business Practice Bulletin PR-100:

Comply 100% with the business practice bulletin PR-100. The principal, payroll preparer, and aftercare supervisors reviewed bulletins to ensure employee attendance and hours are correct, as recorded on aftercare staff time sheets. These timesheets will be separated by their respective payroll period (AA or BB). This practice will be conducted daily and monitored by the principal. In addition, if any of these additional positions will result in overtime, the overtime report will be printed and filed with the payroll reports and timesheets. These timesheets will be submitted weekly for signature no later than the Wednesday afternoon, prior to the pay date, for the principal to review and provide approval signature before filing reports in the pay period folder located in the payroll preparer's office.

Business Practice Bulletin H-220:

Comply 100% with business practice bulletin H-220. The principal and payroll preparer reviewed this bulletin to ensure correct record keeping of employees receiving additional assignments during each pay period. In addition to ensuring attendance and times sheets are reviewed in a timely manner by the principal, he will also ensure the additional assignment, job class, pay rate, and assignment agreement forms are correct and presented in a timely fashion.

Professional Development (In House & District):

The payroll processor will continue to attend professional development/training offered by SBBC to improve current payroll procedures (additional assignments) and learn newly adopted policies as soon as courses become available.

The principal met with aftercare supervisors to review the required documentation and timelines for aftercare staff timesheets. This included reviewing past practices and implementing a system of checks and balances between aftercare, the payroll processor, and the principal.

Additionally, the principal worked collaboratively with the office manager/payroll preparer at Bennett Elementary to review payroll procedures and timelines, to implement best practices at Floranada Elementary.

In House Quarterly Checks and Future Accountability:

The principal alongside the payroll processor from outside of school will conduct quarterly checks for correct coding, procedures, filing and adherence to the district's standard practice bulletins and procedures.

After review of audit report, alongside Business Practice Bulletin PR-100 and H-220, all personnel understand their roles and timelines, resulting in modified procedures currently in place. In addition, backup personnel have been identified, if the payroll processor is unable to serve in this role.

Thank you for your support and continued guidance as we monitor and implement the above plan to ensure that all payroll and timekeeping practices are following district standard practice. If you have any questions, please contact me.

copy: Dr. Valerie S. Wanza, Chief Officer, Office of School Performance and Accountability
Joseph Balchunas, Director, Office of School Performance and Accountability
Meredith Arlotta, Manager, Office of the Chief Auditor
Elena Pritykina, Auditor III, Office of the Chief Auditor

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

DATE: March 9, 2022
TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor
FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer
SUBJECT: **FLORANADA ELEMENTARY SCHOOL PAYROLL AUDIT (JANUARY 1, 2020 – MARCH 31, 2021)**

This correspondence comes in response to the findings for the payroll audit conducted for Floranada Elementary School during the specified dates. I have read the audit report and the principal's response in their entirety. On August 27, 2021, the payroll processor for my office sent an email regarding payroll information with supporting attachments to all principal secretaries. A copy of the email and two of the 33 enclosures are attached to this response.

Due to the fact that there was a principal change during the audit period, the payroll processor from my office will work with his cadre director and the payroll processor from the school to review the payroll functions at the new school. My office will implement the actions below with the principal and the payroll processor.

- The cadre director and the payroll processor from my office will visit the school and review the documents that were sent to all principal secretaries on August 27, 2021 with the principal and the payroll processor. Documentation of the meeting date and contents will be retained in my office.
- The cadre director will review and monitor the corrective actions noted in the principal's response to ensure they are occurring in the manner described by the principal. The cadre director will document and address any deviations in a timely manner.
- The cadre director will include a review of payroll processes and documentation during regular visits to the school.
- As a result of a few schools receiving payroll audit findings, the payroll processor from my office will hold quarterly help sessions for payroll processors. This school has been identified for participation in those sessions.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The Office of Performance & Accountability takes these findings seriously. We will monitor this area closely at the school. The corrective actions will be implemented and reviewed as indicated above. I may be reached at 754-321-3827 for additional information.

VSW/JB:tbm
Attachments

cc: Joseph Balchunas, School Performance & Accountability Director
Luke Balchaitis, Principal, Floranada Elementary School
Veola Vickers, Business Support Specialist (OSPA)

Nova High School

NOVA HIGH SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH MARCH 31, 2021

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 fiscal year, we have audited the payroll records of Nova High School for the period January 1, 2020 through March 31, 2021. Our review was conducted in accordance with generally accepted government auditing standards.

School Profile

School Address: 3600 College Avenue, Davie, FL 33314

Principal: Olayemi Awofadeju

Payroll Preparer: LaShune Rabb

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal years 2016 and 2017. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on approval of payroll reports, supporting documentation for time worked by substitute teachers, documentation of absences and discrepancies between payroll reports and supporting documentation.

Summary of Results

During our review of payroll and timekeeping practices of the school for the period January 1, 2020 through March 31, 2021, we observed that the school improved its compliance in many of the areas identified in the prior audit. However, the following observations regarding payroll and timekeeping practices were noted:

1. Retroactive changes to payroll time entry were not reviewed and approved by the Principal for three (3) of the six (6) payroll periods reviewed. Absences totaling twenty-three and a half (23.5) hours were removed and thirty-two and a half (32.5) attendance hours were added.
2. For three (3) of the six (6) payroll periods reviewed, there were instances when employees or the Principal/designee did not date their signature on Vacation/Leave Request Forms.

AUDIT OBSERVATIONS

Observation #1

Retroactive changes to payroll time entry were not reviewed and approved by the Principal for three (3) of the six (6) payroll periods reviewed. Absences totaling twenty-three and a half (23.5) hours were removed and thirty-two and a half (32.5) attendance hours were added after the payroll has been processed.

Six (6) pay periods for “AA” and “BB” payroll areas were reviewed to determine compliance with recordkeeping and timekeeping practices to ensure that employees are paid timely and accurately. We identified the changes to time entry were made retroactively for three (3) of the pay periods reviewed:

- The “AA” payroll from January 6, 2020 through January 19, 2020
 - Eight and a quarter (8.25) absence hours were removed for two (2) Teachers.
 - Seven and a half (7.5) attendance hours were added for one (1) Teacher.
- The “BB” payroll from January 13, 2020 through January 26, 2020, five (5) attendance hours were added for one (1) Facilities Serviceperson.
- The “AA” payroll from March 1, 2021 through March 14, 2021
 - Fifteen (15) absence hours were removed for one (1) Teacher separated from the District.
 - Twenty (20) attendance hours were added for three (3) Campus Monitors.

The updated Time Management reports were not printed and approved by the Principal for any of the changes.

Business Practice Bulletin PR-100 Payroll and Time Entry states:

- “Time entry must be completed in a timely manner within the related pay period.”
- “All time entry in CATS must be done on a daily basis to ensure employees are paid timely and accurately.”
- “Any changes must be entered in CATS during the correction window.”
- “Late entry of [...] absences could result in unearned payments which will cause an overpayment to the affected employee.”
- “Hours entered after the time entry deadline will NOT be captured for the respective pay date. However, if changes are made after the deadline, those changes must be approved by the administrator and will be captured in a subsequent paycheck.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure:

- Time entry is completed on a daily basis to ensure employees are paid timely and accurately for the related pay period.
- Retroactive time entry changes made to employees' attendance and absence data in SAP are reviewed, approved, dated, and signed by the Principal.
- The documentation to substantiate the changes to time entry is maintained in the payroll file for the pay period affected.

Observation #2

For three (3) of the six (6) payroll periods reviewed, there were instances when employees or the Principal/designee did not date their signature on Vacation/Leave Request Forms.

Six (6) pay periods for “AA” and “BB” payroll areas were reviewed to test compliance with the recordkeeping and timekeeping practices to ensure accurate leave balances are reflected in the payroll system for employees. We noted that Vacation/Leave Request Forms (also known as Certificate of Absence (COA) Forms) were often missing dates for the employee signature or the Principal/designee signature for three (3) of the six (6) payroll periods reviewed:

- The “AA” payroll from January 6, 2020 through January 19, 2020, nine (9) of the thirty-five (35) COA forms reviewed were missing signature dates.
- The “BB” payroll from January 13, 2020 through January 26, 2020, seven (7) of the ten (10) COA forms reviewed were missing signature dates.
- The “BB” payroll from March 8, 2021 through March 21, 2021, six (6) of the twelve (12) COA forms reviewed were missing signature dates.

Business Practice Bulletin PR-100 Payroll and Time Entry states “Absence records must be maintained at each location in accordance with Board Policy 4.3 and bargaining unit requirements.” School Board policy 4.3 Certificates of Absence for Leaves states “All dates and other information called for must be shown” on the Certificate of Absence Form. A Vacation/Leave Request Form (Form #4710) calls for a date next to the employee signature as well as next to the approval signature.

We recommend the Principal review the requirements of School Board policy 4.3 Certificates of Absence for Leaves and Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure that employees and the Principal/designee include signature date on Vacation/Leave Request Forms.

Nova High School

Olayemi Awofadeju / Principal

3600 College Avenue

Davie, Florida 33314

phone: 754-323-1650 • fax: 754-323-1780

olayemi.awofadeju@browardschools.com

<https://www.browardschools1.com/novahigh>


Laurie Rich Levinson, Chair
Patricia Good, Vice Chair

Lori Alhadeff
Debra Hixon
Donna P. Korn
Sarah Leonardi

Ann Murray
Dr. Rosalind Osgood
Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

TO: Haleh Darbar, High School Cadre Director
Office of School Performance & Accountability

FROM: Olayemi Awofadeju, Principal 
Nova High School

SUBJECT: Audit Report on Payroll Procedures – January 1, 2020 through March 31, 2021

This correspondence comes in response to the findings for the payroll audit conducted January 1, 2020- March 21, 2021. I have read and reviewed the audit report. I will implement the actions below with the assistant principal and payroll processor in an effort to improve processes to prevent audit observations.

- I will review the payroll checklist with the payroll processor and assistant principal immediately and explain the importance of time entry to be entered daily so that employees are paid timely and accurately for the related pay period
- I will review the Business Practice Bulletin PR – 100 with the payroll processor, assistant principal, and staff and will continue to work to ensure that forms are dated and submitted in a timely manner by reviewing the documents weekly
- I will require the payroll processor to advise me of any retroactive time entry changes weekly and ensure that I sign and date appropriately
- I will require the payroll processor to maintain all documents that reflect changes that occur due to errors or unforeseen situations with staff members
- I will meet with appropriate staff to review School Board Policy 4.3 to ensure that Vacation/Leave request forms are preapproved and include date, signature, as they are entered by the payroll processor.

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

DATE: March 9, 2022

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **NOVA HIGH SCHOOL PAYROLL AUDIT (JANUARY 1, 2020 – MARCH 31, 2021)**

This correspondence comes in response to the findings for the payroll audit conducted for Nova High School during the specified dates. I have read the audit report and the principal's response in their entirety. On August 27, 2021, the payroll processor for my office sent an email regarding payroll information with supporting attachments to all principal secretaries. A copy of the email and two of the 33 enclosures are attached to this response.

My office will implement the actions below with the principal and the payroll processor.

- The cadre director and the payroll processor from my office will visit the school and review the documents that were sent to all principal secretaries on August 27, 2021 with the principal and the payroll processor. Documentation of the meeting date and contents will be retained in my office.
- The cadre director will reiterate the significance of these findings to the principal and include a review of payroll processes and documentation during regular visits to the school. This discussion will also include a detailed review of school's process for entering and approving retroactive changes to payroll. The protocols will be appropriately augmented and monitored on a quarterly basis by the payroll processor from my office.
- The cadre director and the payroll processor from my office will work with the principal and the payroll processor to develop and implement routines for verifying dates are entered when forms are signed.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The Office of Performance & Accountability takes these findings seriously. We will monitor this area closely at the school. The corrective actions will be implemented and reviewed as indicated above. I may be reached at 754-321-3827 for additional information.

VSW/HD:tbm
Attachments

cc: Haleh Darbar, School Performance & Accountability Director
Olayemi Awofadeju, Principal, Nova High School
Veola Vickers, Business Support Specialist (OSPA)

Westwood Heights Elementary School

**WESTWOOD HEIGHTS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH MARCH 31, 2021**

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 fiscal year, we have audited the payroll records of Westwood Heights Elementary School for the period January 1, 2020 through March 31, 2021. Our review was conducted in accordance with generally accepted government auditing standards.

School Profile

School Address: 2861 SW 9th Street, Fort Lauderdale, Florida 33312

Principals: Dr. Georgia Stewart (February 2020 – current)
Jodi Washington (July 2016 – January 2020)

Payroll Preparer: Trenesha Bush

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal years 2016 and 2017. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on preparation and approval of payroll reports; approval of attendance time sheets, Temporary Duty Assignments (TDA) and Vacation/Leave Request forms; recording employee absences; and filing of supporting payroll documentation.

Summary of Results

During our review of payroll and timekeeping practices of the school for the period January 1, 2020 through March 31, 2021, we observed that the school improved its compliance in many of the areas identified in the prior audit. However, the following observations regarding payroll and timekeeping practices were noted:

1. The required payroll reports (Time Management, Earnings, and Overtime) were not printed and approved by the Principal timely for three (3) of the six (6) payroll periods reviewed. This is a repeat issue discussed in the prior audit.
2. Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the six (6) payroll periods reviewed. Combined changes amounted to seventy-five (75) absence hours added and twenty-one and a half (21.5) attendance hours removed after the time entry deadline.

AUDIT OBSERVATIONS

Observation #1

The required payroll reports (Time Management, Earnings, and Overtime) were not printed and approved by the Principal timely for three (3) of the six (6) payroll periods reviewed.

Six (6) pay periods for “AA” and “BB” payroll areas were reviewed to test compliance with the processing and approval of the three required payroll reports: Earnings Report (ZHPY_PAY59), Time Management Report (ZTIM), and Overtime Report (BI). During the review, we noted:

- For one (1) of the six (6) payroll periods reviewed the Overtime report for “BB” payroll from January 13, 2020 through January 26, 2020 was not printed and approved by the Principal timely. The Overtime report totaling \$970.17 in additional time worked was approved on February 3, 2020, after the pay date of January 31, 2020.
- The three required payroll reports were not printed and approved timely for two (2) of the six (6) payroll periods reviewed:
 - The “AA” payroll reports from March 1, 2021 through March 14, 2021 totaling \$126,494.47 in gross earnings was not printed and approved timely. The report had been printed and approved after the request for records by the auditor on April 8, 2021.
 - The “BB” payroll reports from March 8, 2021 through March 21, 2021 totaling \$20,714.18 in gross earnings was not printed and approved timely. The report had been printed and approved on April 5, 2021.

The requirement for timely review and approval of payroll reports was discussed with the Principal and Payroll Preparer after the review of payroll procedures was completed during internal funds audit for fiscal years 2016 and 2017. However, our tests of the payroll reports for the period from January 2020 through March 2021 revealed that the compliance with this requirement has not improved.

Business Practice Bulletin PR-100 Payroll and Time Entry lists the following among responsibilities of the Payroll Preparer and the Principal:

“Payroll Contact:

- [...] Must print and review required payroll reports to ensure accuracy of payments.
- Must present required reports to Principal/Director for approval in a timely manner.
- Must maintain Payroll records including Vacation/Leave Request forms, TDA forms and required payroll reports (Time Management, Earnings and Overtime) filed by pay period and kept in a secured location for auditing purposes.”

“Principal/Director:

- [...] Must review and approve payroll changes and final payroll reports (Time Management, Earnings and Overtime) no later than Wednesday afternoon prior to the pay date for each respective payroll area.
- Must ensure that proper documentation is maintained for all items related to payroll and time entry [...].”

Noncompliance with the required procedures for review and approval of the payroll reports resulted in payroll transactions that were not approved prior to pay checks being issued. Noncompliance with timely processing and approval of payroll reports may also result in underpayments, overpayments, and inflated leave balances for employees.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure all final payroll reports (Time Management, Earnings and Overtime) are printed, reviewed, and signed in approval by the Principal no later than Wednesday afternoon prior to the pay date for each payroll area.

Observation #2

Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the six (6) payroll periods reviewed. Combined changes amounted to seventy-five (75) absence hours added and twenty-one and a half (21.5) attendance hours removed after the time entry deadline.

Six (6) pay periods for “AA” and “BB” payroll areas were reviewed to determine compliance with required procedures to ensure that employees are paid timely and accurately. We identified changes to time entry were made retroactively for two (2) of the six (6) periods reviewed:

- The “AA” payroll from January 6, 2020 through January 19, 2020
 - Seventy-five (75) absence hours were added for a Teacher on FMLA leave.
 - One (1) attendance hour was added for a Teacher in an additional position.
- The “AA” payroll from March 1, 2021 through March 14, 2021
 - Twenty-two and a half (22.5) attendance hours were removed for one (1) Teacher for Covid-19 Work Remotely time. The approved ZTIM was incorrectly updated by removing the hours using white out.

The updated Time Management reports were not printed and approved by the Principal for any of the changes. However, the supporting documentation for the changes was provided for review.

Business Practice Bulletin PR-100 Payroll and Time Entry states:

- “Time entry must be completed in a timely manner within the related pay period.”
- “All time entry in CATS must be done on a daily basis to ensure employees are paid timely and accurately.”
- “Any changes must be entered in CATS during the correction window.”
- “Late entry of [...] absences could result in unearned payments which will cause an overpayment to the affected employee.”

The bulletin also requires that all changes are “reviewed, approved, dated and signed by the location’s administrator”.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry with staff, and ensure:

- Time entry is completed on a daily basis to ensure employees are paid timely and accurately for the related pay period.
- Retroactive time entry changes made to employees’ attendance and absence data in SAP are reviewed, approved, dated, and signed by the Principal.

Westwood Heights Elementary
Dr. Georgia A. Stewart, Principal
Lynne U. Bonny, Intern Principal
2861 SW 9th Street
Fort Lauderdale, FL 33312
phone: 754-323-7900 • fax: 754-323-7940
<http://westwoodheights@browardschools.com>

**The School Board of
Broward County, Florida**

Laurie Rich Levinson, Chair
Patricia Good, Vice Chair

Lori Alhadeff
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Dr. Rosalind Osgood
Nora Rupert

Dr. Vickie L. Carlwright
Interim Superintendent of Schools

February 14, 2022

TO: Dr. Angela Fulton, Cadre Director
Office of School Performance & Accountability

FROM: Dr. Georgia Stewart, Principal *Dr. Stewart*
Westwood Heights Elementary

SUBJECT: **AUDIT REPORT ON PAYROLL PROCESURES-
JANUARY 1, 2020 THROUGH MARCH 31, 2021**

Thank you for the opportunity to respond to the findings resulting from the audit report on payroll procedures. The following process and procedures listed below will be implemented to improve accuracy in a timely manner.

Observation #1 Response:

- Overtime will be pre-approved and signed by the principal prior to hours being worked as reported in Standard Practice Bulletin PR-100.
- Approved overtime will be reported in CAT2 in the payroll period in which the employee worked.
- On Wednesday of each week at 9:00 a.m., overtime reports will be run prior to pay date for each respective payroll area AA or BB and reviewed by the payroll preparer to ensure accuracy. The principal will review and approve the reports no later than 10:00 a.m. on Wednesday of the AA or BB payroll cycle.
- If any retroactive changes are made to the AA or BB payroll after the district pulls Monday payroll, a new time management, earnings, and overtime report will be generated on Wednesday by 9:00 a.m. of the AA or BB payroll cycle. The principal will review and approve the reports no later than 10:00 a.m. on Wednesday of the AA or BB payroll cycle.
- On Wednesday the principal will review and approve payroll changes and all final payroll reports including but not limited to time management, earnings and overtime reports. Once all reports have been signed and approved by the principal, the principal will notify the cadre director via email.

Observation #2 Response:

- Annually school staff will receive an in-service facilitated by the principal and payroll preparer on submitting all payroll timesheets, certificate of absences, TDAs and overtime forms to the payroll preparer in a timely manner. Agenda and sign in sheets will be kept on file.
- All payroll changes will be reported in the payroll correction window for the appropriate AA or BB pay cycle.
- If time correction is needed outside of the AA or BB payroll window, the principal will be notified of the late time entry or removal of time due to extenuating circumstances. A rationale will be given as to why time was not reported and/or removed from the employee's record. The payroll preparer will run a revised CADO, time management, earnings, and overtime report for the principal to review, approve and sign in a timely manner as stated in the Standard Practice Bulletin PR-100.
- If time is removed and or added to an employee, the district payroll processor will be notified to avoid possible underpayment or overpayment.
- To improve the time management, earnings, and overtime reports not being printed on time, the payroll preparer will set a reminder every Wednesday no later than 9:00 a.m. to run the AA or BB reports.
- Mondays of each week (Tuesday when no school is on Monday) the payroll preparer will meet with the principal no later than 10:00 a.m. to review AA or BB payroll reports with supporting documentations and adjustments (Certificate of Absences, TDAs, Overtime Report, Timesheets, Sign-in Sheet) to be reviewed, approved, and signed by the principal.
- Payroll adjustments made outside of the cycle such as retroactive changes reports will be generated, then reviewed, approved, dated, and signed by the principal as necessary to ensure accuracy. District payroll processor will be immediately notified. All supporting documentation will be filed for audit review.

In conclusion:

- The principal and payroll preparer will review Business Practice Bulletin PR-100 to ensure time entry, pre-approval of overtime and retroactive changes are reviewed, approved, dated, and signed by the principal in a timely manner.
- The payroll preparer and the principal will work collaboratively with an assigned mentor to improve best practices for payroll accuracy.

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

DATE: March 9, 2022

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **WESTWOOD HEIGHTS ELEMENTARY SCHOOL PAYROLL AUDIT (JANUARY 1, 2020 – MARCH 31, 2021)**

This correspondence comes in response to the findings for the payroll audit conducted for Westwood Heights Elementary School during the specified dates. I have read the audit report and the principal's response in their entirety. On August 27, 2021, the payroll processor for my office sent an email regarding payroll information with supporting attachments to all principal secretaries. A copy of the email and two of the 33 enclosures are attached to this response.

My office will implement the actions below with the principal and the payroll processor.

- The cadre director and the payroll processor from my office will visit the school and review the documents that were sent to all principal secretaries on August 27, 2021 with the principal and the payroll processor. Documentation of the meeting date and contents will be retained in my office.
- The cadre director will monitor the corrective actions noted in the principal's response to ensure they are occurring in the manner described by the principal. The cadre director will document and address any deviations in a timely manner.
- The cadre director will include a review of payroll processes and documentation during regular visits to the school.
- As a result of a few schools receiving payroll audit findings, the payroll processor from my office will hold quarterly help sessions for payroll processors. This school has been identified for participation in those sessions.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The Office of Performance & Accountability takes these findings seriously. We will monitor this area closely at the school. The corrective actions will be implemented and reviewed as indicated above. I may be reached at 754-321-3827 for additional information.

VSW/ARF:tbm
Attachments

cc: Dr. Angela Fulton, School Performance & Accountability Director
Dr. Georgia Stewart, Principal, Westwood Heights Elementary School
Veola Vickers, Business Support Specialist (OSPA)

SECTION III:

Exhibits

21-22 Payroll & Information Documents

Veola L. Vickers <veola.vickers@browardschools.com>

Fri 8/27/2021 2:50 PM

To: **BCPS ALL School Secretaries** <BCPS_ALLSchoolSecretaries@browardschools.com>

Cc: Valerie S. Wanza <valerie.wanza@browardschools.com>; Colette Azael <colette.azael@browardschools.com>;
Alaine J. Calestina <alaine.calestina@browardschools.com>; Allana B. Ziff <allana.ziff@browardschools.com>; Carolina
Padron <carolina.padron@browardschools.com>; Colette Azael <colette.azael@browardschools.com>; Debra A.
Imbriale <debraimbriale@browardschools.com>; Emmeline F. De Thomas Alcaide
<emmeline.dethomasalcaide@browardschools.com>; Jyanna J. Parker <jyanna.parker@browardschools.com>; Lisa N.
Piper <lisa.piper@browardschools.com>; Sharon P. Rushfield <sharon.rushfield@browardschools.com>; Tasha L. Wilson
<tasha.wilson@browardschools.com>; Veola L. Vickers <veola.vickers@browardschools.com>; Teresa Basilone
<teresa.basilone@browardschools.com>; Janice L. Thompson <janice.thompson@browardschools.com>

 33 attachments (4 MB)

21-22 Opening & Closing School Times.pdf; 2021-22 BSC School List.pdf; 2021-2022 High School Athletic
Calendar.pdf; 2021-2022 LIST OF TITLE I SCHOOLS 04.14.21.docx; 2021-2022 Middle School Athletic Calendar.pdf;
2021-2022 TITLE I SCH. ASSIGNMENTS.docx; Absence Notification Form.docx; Absence Notification Form.pdf;
Combined AABB 2021-2022.pdf; Consultant Agreement.pdf; Consultant Agreements Guide.pdf; Document Approval
Process-Routing Guide.docx; ELECTRONIC APPROVAL.docx; JobClassList_041421.xlsx; LONGEVITY
INFORMATION.docx; Meals Worksheet Master Rev 110717.docx; Monday Morning Payroll Checklist.pdf;
NonInstAdditionalAssignment.pdf; Payroll Tips.docx; PR-100 Payroll and Time Entry_Final.pdf; Principal-Blackout-Days-
2021-22.pdf; Professional Learning Calendar.pdf; REQUISITIONFORADVERTISING.pdf; Supplements - Waiver Request
For More Than Two Supplemental Assignments.pdf; TAO(INST) Contact List.pdf; TAO(NI) Contact List.pdf; TDA 2021
Exhibit 1 (3).xlsx; Travel Voucher 2021 Exhibit 2 (1).xlsx; TVCA Grant Action Sheet Grant.docx; TVCA Requirements.pdf;
TVCA SAMPLE One Time Payment Forms.pptx; TVCA VOLUNTARY COMP AGREEMENT & QA 4610 2 - Copy.pdf;
Vacation-Leave Request Form (COVID) 080221.pdf;

Good Afternoon All,

I've attached information pertaining to payroll submission as well as the most current documents to be used.

Please take a minute to review these attachments and if you have any questions give me a call.

Wishing Everyone a Safe and Wonderful School Year.

Veola L. Vickers, Office Manager
Office of School Performance & Accountability
610 N.E. 13th Avenue
Pompano Beach, FL 33060
(754) 321-3824
Veola.Vickers@browardschools.com



Educating Today's Students to
Succeed in Tomorrow's World

Under Florida law, email addresses are public records. Your email address and the contents of any email sent to the sender of this communication will be released in response to any request for public records, except as excluded by F.S. 119.071, 1002.22(3)(d) [student records], or any other law of the State of Florida. If you do not want your email address to be released as part of

any public records request, do not send email to this address, rather contact this office by phone or in writing.

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional Information.



Payroll Contacts Checklist

Monday Morning

- ☐ Enter absences and attendance for employees for Friday, Saturday and Sunday (in CATS)
Note: no other master data changes are allowed
- ☐ Check Optispool for KORNOS errors and make corrections in CATS
- ☐ **Run Time Management Report (ZTIM)**-Verify entries are correct by comparing time cards, timesheets, vacation/leave requests forms, etc.
- ☐ Complete cost override corrections if you received notification; email your Payroll Processor upon completion
 - Verify coding before making changes as there is no validation of coding in CATS
 - DO NOT duplicate hours in CATS when making these corrections
- ☐ **Run Earnings Report (ZEARNINGS)**- Review and email your Payroll Processor if any of the following occur:
 - Employees paid too much/too little
 - Employees not receiving a payment
 - Employees receiving payment in error (including Supplements)

Reminders

- Correction window is open on Monday from 8 A.M. – 12 Noon
 - **Do not** make any changes after 12 Noon on Monday
 - Anything entered into CATS after 12 Noon will not be processed in the payroll run for that week
- Final reports should be run , reviewed and signed by the Administrator after payroll has been finalized (Wednesday morning) for audit purposes
- If Monday is a holiday, treat Tuesday as Monday

Report Matrix

Report Name	Type of Report	Friday before Payroll Runs	Monday (Before/During Correction Window)	Wednesday (After Payroll is Finalized)	Daily	Monthly
Time Management (ZTIM)	Payroll		Yes	Yes**		
Earnings (ZEARNINGS)	Payroll		Yes	Yes**		
Overtime*	Payroll			Yes**		
Supplement	HR		Yes			
Additional Positions*	HR					Yes
Sub Central Smart Find Daily Attendance	HR				Yes	
OptiSpool Time Detail	Kronos	Preliminary	Yes			

* The Overtime Report can be run with the Overtime variant. It can also be run with Wage Type 7SSS to identify additional positions. If run for 7SSS on a regular basis, the Additional Position Report will only need to be run monthly.

** These reports should be run, reviewed, and signed by the administrator after Payroll has been finalized (Wednesday) for audit purposes.

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 1 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

General

The purpose of this bulletin is to provide guidance in the time management process which includes recording attendances and absences, record keeping and reporting.

Employees are paid on a bi-weekly pay frequency every other Friday except on Federal and bank holidays. When this occurs, the pay date is changed to the day before the holiday. Payrolls are processed based on payroll area, either AA or BB, and paid on alternate weeks. Most Payroll and Human Resources (HR) transactions such as time entry and the initiation of iForms are done at each location. Reference to the payroll schedules should be made to determine the applicable payroll area for employees. Payroll schedules are available on the ERP website via the following link: <http://www.broward.k12.fl.us/erp/>

Schedules and Payroll Deadlines

New payroll schedules are created and published at the beginning of each fiscal year. These schedules outline the various pay periods, pay dates and deadlines for time entry and processing. The schedules should be followed by all individuals responsible for time entry and payroll processing. In some rare cases, such as winter break and during support stack applications, a payroll may be processed in advance of the designated processing date. If this occurs, end users will be notified by email, payroll newsletters and via payroll webinars prior to any change.

Payrolls are processed every week for one of the two payroll areas; therefore, it is critical for the Payroll Contact to follow the payroll schedules closely. The payroll run and posting process involves many steps and several days to finalize paychecks and direct deposit processing along with the associated posting transactions. To comply with bank requirements for direct deposit transactions, payroll processing must be completed by a specific deadline to guarantee direct deposits to employees by the Friday pay date. Payroll processing begins Sunday afternoons and schools and departments are given a courtesy window every Monday morning to review and correct payroll data, including time worked for the weekend. Time must be entered on a daily basis. Therefore, this window must not be used to change or process any master data changes on employees' records. If master data changes are made during this correction window, they may not be captured for the current pay date.

At times, payroll processing may occur on a day other than Monday. If so, the correction window and deadlines will be altered to fit the circumstances and Payroll Contacts will be notified accordingly.

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 2 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

Documentation and Record Keeping

Accurate compensation requires synchronization and collaboration between the location and District departments. The employee, Payroll Contact, HR Action Processor, Principal/Director, the Payroll Department and the Human Resources Departments all play an integral role in accurately processing payment for or to employees. Documentation and approval of all payroll data including, but not limited to time cards, timesheets, Vacation/Leave Request forms, overtime and compensatory time forms, Temporary Duty Assignment forms (TDAs) and all related payroll reports is required. Below is an outline of the responsibilities of each party to ensure that all necessary approvals are obtained and documented:

- Employee:
 - Must request and receive written pre-approval to work overtime/compensatory time hours (Form 4707)
 - Must document all overtime/compensatory time hours worked
 - Must submit all payroll documentation, such as, but not limited to timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms to the Payroll Contact in a timely manner for each respective payroll period
- Payroll Contact:
 - Must ensure all payroll documentation such as, but not limited to timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms for the pay period are submitted in a timely manner
 - Must ensure all timesheets and Vacation/Leave Request Forms are processed in a timely manner, i.e.; within the appropriate pay period
 - Must print and review required payroll reports to ensure accuracy of payments
 - Must present required reports to Principal/Director for approval in a timely manner
 - Must maintain Payroll records including Vacation/Leave Request forms, TDA forms and required payroll reports (Time Management, Earnings and Overtime) filed by pay period and kept in a secured location for auditing purposes
- HR Action Processor:
 - Must create and execute HR actions such as but not limited to Supplements, One Time Payments, Additional Position Assignments, Return to Work and Separation of Employment
 - Must manage Universal Work List (UWL) and monitor status of HR actions to completion
 - Must request and/or change existing Position Request Form (PRF) when necessary
 - Must execute relevant reports to ensure accuracy of the master data entered
- Principal/Director:
 - Must pre-approve overtime/compensatory time hours prior to hours being worked (Form 4707)

Supersedes:
PR-100, August 9, 2010

Issued By:
Payroll Department

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 3 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

- Must review and approve payroll changes and all final payroll reports (Time Management, Earnings and Overtime) no later than Wednesday afternoon prior to the pay date for each respective payroll area
- Must ensure that proper documentation is maintained for all items related to payroll and time entry
- Must review and approve HR actions created by the HR Action Processor in a timely manner

Tools and Resources

Several tools and resources are available to Payroll Contacts including weekly newsletters, monthly webinars and schedules and matrices to assist with effective and timely processing of payroll and HR transactions. These resources can be found on the BRITE website at: <http://www.broward.k12.fl.us/erp>

Time Entry

Timeliness in processing payroll and HR transactions is the key to accurate paychecks. Some processes such as employee transfers, change in payroll area, calendar changes and leaves require a collaborative effort between the location and some District departments such as Payroll, Leaves, Instructional Staffing and Non-Instructional Staffing. When these transactions are processed, Payroll Contacts are expected to follow up with appropriate departments in accordance with the payroll processing deadlines.

Time Entry - Critical Steps

Master data changes, (i.e., cost override changes, course enrollments, ESS changes and iForms) must not be processed during the payroll correction window unless notification has been received to process the change immediately. Any iForm creation/changes made during this time will cause errors and will not be processed.

The Payroll Contact should adhere to the following guidelines as part of the payroll processing function to ensure accurate and timely processing of payroll transactions:

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 4 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

Payroll Correction Window - Mondays

(1) Enter any last minute attendance or absence hours in Cross Application Time Sheet (CATS)
(2) Print and review the Time Management (ZTIM) and the Earnings (ZHPY_PAY59) Reports
(a) Ensure hours are accurate by reviewing the Time Management Report
(b) Ensure only active employees who are entitled to a paycheck are on the Earnings Report
(c) Ensure employees who are on an inactive leave or terminated are not on the Earnings Report
(3) Make any necessary adjustments or corrections in CATS
(4) Contact your assigned Payroll Processor if assistance is needed
(5) If any corrections or adjustments were made, print and review the Time Management and Earnings Reports again
(6) Final copies of the Time Management, Overtime, and the Earnings Reports must be reviewed, signed and dated by the administrator no later than Wednesday afternoon prior to the pay date

During the correction window, Payroll staff review payroll reports to minimize errors. If errors are detected during this review, Payroll Contacts will be notified to make necessary changes so that the payroll process can be completed.

Retroactive Changes

Retroactive time entry changes made to an employee's record may impact pay, including overtime calculations. Time entry must be completed in a timely manner within the related pay period. The calculation of overtime hours is based on the number of eligible hours within the employee's work week. If hours are entered after payroll has been processed for a particular pay period, eligible overtime hours will be paid in a subsequent pay check. Since all absences such as sick, vacation, compensatory and PLV hours will impact overtime calculation, **it is imperative that these absences are entered when used.** Late entry of such absences could result in unearned payments which will cause an overpayment to the affected employee.

Time Keeping Systems

The District uses three timekeeping systems to capture time data: KRONOS, COMPASS and CATS. Time data from these various systems are uploaded to SAP on a regular basis before the payroll process begins. The KRONOS upload occurs every Sunday, the COMPASS upload occurs on the Friday prior to BB pay dates and hours entered via CATS are transferred every two hours.

Supersedes:
PR-100, August 9, 2010

Issued By:
Payroll Department

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 5 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

KRONOS

The following steps are required to capture time data in the KRONOS system:

1. Employee biometrically clocks in and out daily (referred to as “punches”) using the KRONOS time clock
2. The Payroll Contact (or Sub Coordinator) must review the punches daily and make necessary cost override changes. Coding should be verified before making changes
3. On Friday mornings, the Payroll Contact (or Sub Coordinator) must review the KRONOS Optispool report for any missed punches or any other irregularities for entries that were captured from Monday through Thursday. **If errors are detected, the appropriate corrections must be made in KRONOS prior to the data upload to SAP.** After the KRONOS upload has occurred, all time entry changes and coding corrections for the pay period must be entered in CATS during the correction window.
4. A final review of the KRONOS OptiSpool Report must be made by the Payroll Contact early enough on Monday morning to allow time for corrections to be made in CATS before the noon deadline

COMPASS

The following steps are required to capture time data in the COMPASS system:

1. Employee punches in and out daily on a time card
2. Time cards are approved daily by foreman/supervisor
3. Time card data and absence information are entered into COMPASS daily
4. COMPASS hours are uploaded to SAP on the Friday prior to the BB pay date
5. Any attendances, absences and/or corrections that are not entered into COMPASS prior to the upload must be entered directly into CATS
6. The Payroll Contact must conduct a final review of the COMPASS Report for accuracy on Monday morning before payroll is run and make necessary corrections in CATS during the correction window

The Cross Application Time Sheet (CATS)

CATS is used to capture attendance and absence data for all District employees. In addition, cost assignment changes (cost overrides) must also be done via CATS whenever required. Step-by-step instructions for accessing CATS for time entry, review and the steps to change cost assignments can be found on the ERP website. All time entry in CATS must be done on a daily basis to ensure employees are paid timely and accurately. Initial time entry must be done prior to the Monday morning correction window. The purpose of this window is to review and correct payroll data. Payroll Contacts may review their time entries at any time by running the Display

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 6 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

Time Data (CADO) Report. The Time Management Report can be run after the scheduled 2-hour update is complete.

The following steps are performed to capture time data in CATS and ensure accurate payment to employees:

1. Locations are responsible for verifying employee attendance. The Payroll Contact enters employee time data into CATS on a daily basis. Hourly employees and employees working overtime MUST record hours worked including start and end times by using time cards or an attendance/time sheet.
2. Payroll Contact runs and reviews the Earnings and Time Management Reports on Monday mornings. Any changes must be entered in CATS during the correction window.
3. All changes and the final payroll reports must be reviewed, approved, dated and signed by the location's administrator by Wednesday prior to the pay date.

Variants

Variants may be created to streamline the steps for a variety of transactions and/or reports which are used frequently for the same group of employees. Payroll Contacts may create a variant to reduce the time required for time entry and processing in CATS. Existing variants should be updated when there are changes to staff. The step-by-step procedure to create variants can be found on the ERP website at: <http://www.broward.k12.fl.us/erp>

Absence and Attendance Codes

Several codes are available for use to accurately report employees' absences and attendances in SAP. A complete list can be found on the ERP website at: <http://www.broward.k12.fl.us/erp>

Pay Rates for Additional Position Assignments

Refer to Business Practice Bulletin H-170 Non-Instructional Additional Assignment Agreement Form. This bulletin can be accessed by the following link:
<http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins>

Overtime and Compensatory Time

The Fair Labor Standards Act (FLSA) prescribes standards for overtime pay and requires employees, who are not exempt, to be paid for overtime at an overtime rate of one-and-one-half (1.5) times the employee's regular rate of pay for hours worked beyond forty (40) in a workweek. See School Board Policy 4300.1 for the criteria to be utilized for the payment of overtime and/or the granting of compensatory time for employees who are covered under the overtime provisions of the FLSA and applicable collective bargaining unit agreements. Other

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 7 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

information regarding eligibility and collective bargaining agreements for compensatory time can be found on the Compensatory Time Matrix on the Employee Relations website at: <http://www.broward.k12.fl.us/employeerelations/otherhelpfullinks.htm>

Overtime Calculation

Overtime is systematically calculated in SAP for eligible employees based on the number of hours entered during a work week. Specific time subtypes pertaining to overtime, i.e., overtime straight (OTS), overtime premium (OTP) and overtime double (OTD) should only be used when Payroll Contacts are directed to do so by duly authorized personnel. All overtime and compensatory hours MUST be pre-approved by principal/director prior to working. See School Board Policy 4300.1 for details regarding overtime/compensatory time.

Required Steps to Document Overtime/Compensatory Time Worked and Obtain Necessary Approvals

- (1) Prior to working overtime/compensatory hours, the employee must complete the Overtime/Compensatory Time Form (#4707) denoting the estimated number of hours the employee expects to work. The form must be pre-approved by the Principal/Director.
- (2) After the hours have been worked, the actual hours worked must be documented on the Overtime/Compensatory Time Form and approved by the Principal/Director.
- (3) The Overtime/Compensatory Time Form must be submitted to the location's Payroll Contact prior to the end of the pay period in which the hours were worked.
- (4) Hours must be entered into the payroll system by the time entry deadline for the respective pay date. Payroll schedules are available on the ERP website at: <http://www.broward.k12.fl.us/erp>
- (5) The Payroll Contact is required to print and review the Overtime Report each pay period.
- (6) The Overtime Report must also be reviewed and signed by the Principal/Director.

Payroll Reports

Several payroll reports are available to Payroll Contacts and Principals/Directors to assist with data entry review, verification of payroll data and the payroll approval process. Some reports may be accessed for informational purposes while others are required for the payroll process and auditing purposes.

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 8 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY**Informational Reports:**

Report Name	T-Code
Absence Overview	(Z_ABS)
Absence Quota Information	(PT_QTA10)
Attendance Overview	(Z_ATT)
Attendance/Absence Data: Calendar View	(S_AHR_61018660)
Display Time Sheet Data	(CADO)
Payroll Remuneration Statement RETRO Explanation	(PC00_M10_CEDT)
Quota Overview	(PT50)
Supplements Report	ZHPY_SUPPLMNT_REPORT)
Substitute, Temporary & Additional Positions	BI (Business Warehouse) Report

Required Reports:

During each payroll cycle, the following reports must be printed, reviewed and signed off by the Principal/Director:

- (1) Earnings Report (ZHPY_PAY59) – This report lists all payments for employees at a location and displays the gross, net and retroactive totals. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate payments. If an error is identified, the Payroll Contact must, without delay, make the correction during the correction window and contact the appropriate Payroll Processor for additional assistance. The purpose of this report is multifunctional and will assist Payroll Contacts in the following areas:
 - Identify any possible time entry errors that may result in over or underpayments
 - Ensure that employees who are entitled to a paycheck for the pay period are listed with a payment
 - Ensure that employees who are not entitled to payment for the pay period due to unpaid leave, retirement or termination do not receive a payment
- (2) Time Management Report (ZTIM) – This report lists all absences and attendances reported for an organizational unit. The report can be run by pay period, by week, by other specified periods of time and by organizational unit or personnel number. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate time entry. If an error is identified, the Payroll Contact must make the correction during the correction window and contact the appropriate Payroll Processor immediately for additional assistance.
- (3) Overtime Report (BI) – The Overtime Report must be printed and reviewed by the Payroll Contact and Principal/Director after each payroll is processed. The report provides information on overtime paid during the pay period and will enable locations to determine if employees worked at other locations. Hours worked at other locations may place an employee in an overtime status that may impact the locations' budgets. If

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 9 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

unapproved overtime appears on the report, the Payroll Contact must notify the appropriate Payroll Processor immediately. If the error results in an overpayment, the deletion of hours process to recuperate the overpayment must be followed. Work instructions for this process are available on the ERP website at: <http://www.broward.k12.fl.us/erp>

If an error is identified during review of any of the above reports, the Payroll Contact must promptly contact the appropriate Payroll Processor for assistance.

Attendance/Absence and Respective Forms

Attendance Record: Daily attendance records are recommended to be maintained to substantiate hours worked.

Absence Record: Absence records must be maintained at each location in accordance with Board Policy 4.3 and bargaining unit requirements.

A. Attendance

Temporary Duty Assignment (TDA): When an employee travels to perform a duty at a different location than the employee's regular assignment, he/she is said to be on a temporary duty assignment (TDA). This includes business travel and travel related to county sponsored seminars when meal reimbursements are involved. Specific requirements for TDAs can be found in Business Practice Bulletin A-435/Travel Reimbursement Procedure which can be found on the ERP website at: <http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins>

Attendance Entered After Time Entry Deadline: Hours entered after the time entry deadline will NOT be captured for the respective pay date. However, if changes are made after the deadline, those changes must be approved by the administrator and will be captured in a subsequent paycheck.

B. Absence

Pre-approved Absences: A Vacation/Leave Request Form must be completed by the employee requesting the absence in accordance with Board Policy and bargaining unit requirements.

Unscheduled Absences: Employees with unscheduled absences must promptly complete the Vacation/Leave Request Form upon their return to work. The Vacation/Leave Request Form must be maintained at each location and must be signed by the employee

Supersedes:
PR-100, August 9, 2010

Issued By:
Payroll Department

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 10 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

and the Principal/Director. The Payroll Contact must enter the time into the appropriate timekeeping system promptly to prevent possible overpayments.

Paid Absences Entered After Time Entry Deadline: Paid absences such as vacation and sick hours entered after the time entry deadline will be captured in a subsequent paycheck and the respective accrual balances will be adjusted accordingly.

Other Actions

- A. **Calendar Change** – A Payroll Notification of Calendar Change Form must be completed and faxed to Payroll when an employee is changing payroll area, calendar days, or moving from a traditional to a year round school.
- B. **Donated Sick Leave-** An employee may donate sick hours to another eligible employee in accordance with School Board Policy 4400 and the applicable bargaining unit contract. The Payroll Contact must notify Payroll when the employee who received the donation returns to work.
- C. **Sick Leave Bank** – Participation in the sick leave bank is voluntary. A withdrawal may be approved only upon total depletion of the employee's accumulated sick leave and vacation leave. For further information please refer to Business Practice Bulletin A-137/Sick Leave Bank Procedures which can be found on ERP website at: <http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins>
- D. **Direct Deposit Reversal** – If an employee receives a payment via direct deposit in error, the Payroll Contact must notify the appropriate Payroll Processor immediately to initiate the reversal process. This process is completed by Payroll.
- E. **Payroll Checks** – Payroll Contacts must notify Payroll regarding any checks or pay advices received for an employee that is no longer at that location due to an unpaid leave, transfer, retirement or termination.

Correction of Overpayment:

If an employee has been overpaid, a Payroll Notification-Adjustment of Wages/Deletion of Hours Form must be completed by the Payroll Contact as soon as the overpayment is identified in the system. There are two forms available, depending on the type of employee. The employee must select a repayment method from the options provided and sign the form within five business days from the date of notification. This form must also be signed and approved by the Payroll Contact and the Principal/Director. Completed forms must be faxed to the Payroll Department in a timely manner.

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 11 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

The Payroll Notification-Adjustment of Wages/Deletion of Hours Form may be obtained via the ERP website at: <http://www.broward.k12.fl.us/erp>

Off-Cycle Check Request and Escalation Process

Off-Cycle Check Request

An off-cycle check is a check that is processed outside of the regular pay cycle. It is processed when an employee did not receive pay in a regular scheduled paycheck due to delayed personnel action processing or delayed time entry. Off-Cycle Check Requests must be completed and signed by the Principal/Director with a detailed explanation for the request. Please refer to Business Practice Bulletin PR-104/Off-Cycle Checks.

Off-Cycle Escalation

An escalation request for an off-cycle check is available in extraordinary circumstances with the approval of the respective Executive Leadership Team (ELT) member and the Director of Payroll or designee. It is to be used if an employee did not receive a paycheck on the designated pay date due to time entry, HR action or systematic errors. The Principal/Director completes this form, obtains ELT member's approval and forwards the form to the Payroll Department for approval. Refer to Business Practice Bulletin PR-104/Off-Cycle Checks.

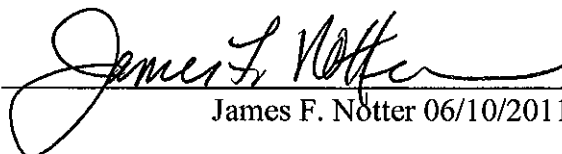
Detailed instructions and copies of the Off-Cycle Check Request and Off-Cycle Check Request -- Escalation Forms can be obtained via the ERP website at: <http://www.broward.k12.fl.us/erp>

Emergency Payments

If the District is affected by an emergency such as a hurricane or any other natural disaster and is closed for business, emergency payment procedures may supersede standard procedures including those pertaining to overtime. Eligible employees may be entitled to higher rates of compensation for emergency situations per their bargaining unit agreements in effect at the time of the emergency. For additional information pertaining to emergency pay procedures, refer to Business Practice Bulletin PR-114/Emergency Pay Procedures Bulletin located on the ERP website at:

<http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins>

APPROVED BY ELT



James F. Nötter 06/10/2011

Supersedes:
PR-100, August 9, 2010

Issued By:
Payroll Department