




**TO:** Gilbert Gutierrez, Area Superintendent  
**FROM:** W. Stephen Carr, Director, Office of Internal Audit   
**DATE:** May 15, 2012  
**RE:** San Diego High School Of International Studies

Ines G. Abitria, Operations Auditor, has completed the attached audit review of the San Diego High School of International Studies. The audit report contains information regarding the scope, the audit findings and recommendations.

Enclosed is a copy of the audit report and the principal's response. In this report, the principal neglected a response for finding number 8. His following responses, numbered 8 actually responds to finding number 9 and his response numbered 9 actually responds to finding number 10. Finding number 9's (his number 8) response sites 401 request forms and 2,893.61 hours, but these numbers were adjusted and reported in the audit as 62 instances and 414.76 hours.

If you have any questions concerning information in this report, please call me at 725-5696.

c. Members, Board of Education  
W. Kowba  
N. Meyer  
L. Schoenke  
B. Rhinerson

e-mail report: Members, Audit committee  
M. Hudson



## **Payroll Time and Labor Audit Report**

### **San Diego High School of International Studies**

**March 5, 2012**

#### **Introduction**

The Office of Internal Audit conducted an audit of the payroll time and labor at San Diego High School of International Studies for the period July 1, 2010 through June 30, 2011 at the request of the new complex principal and Area 6 superintendent. The review included an examination of PeopleSoft time and labor computer records and payroll documentation maintained at the school sites.

Currently, the employees assigned at San Diego High School of International Studies totaled 35, of the total employees, 30 are certificated employees and 5 are classified employees.

#### **Audit Scope and Objectives**

The scope of this audit included a review of all supporting documentation for the payroll time and labor input from July 1, 2010 through June 30, 2011.

The specific objectives of this audit were:

- To determine that internal controls exist to protect the assets of the school district.
- To determine that the time keeping process complied with District policies and procedures.
- To verify that all absences and hours were recorded timely and accurately.
- To verify that backup documentation existed for all absences and hours recorded.
- To determine that monthly positions are valid and full time equivalent agrees to employee's actual hours worked.

#### **Audit Findings Summary**

1. Eleven employees submitted additional hourly timecards totaling 35.00 hours that are within the normal teaching days, and accordingly since part of the regular service contract, result in overpayments of \$1,094.55.
2. Five employees submitted timecards with overlapping hours resulting in a total overpayment of \$571.58.

3. The principal authorized the misuse of district assets by paying a Pupil Advocate 20 hours amounting to \$668.59 for time that she did not actually work - to reimburse for expenditures incurred attending two conferences.
4. Eleven employee absences totaling 86.00 hours were not recorded in the Time and Labor system.
5. Classified staff, lacking management authority, signed as the approver for a timecard for 1.5 units and \$1,360.58 in payment. The signing staff member also input the data into the time and labor system.
6. Timekeepers, without the timecards having an authorized signature, posted 53 hours of additional pay and 5 Extended Day Units (Walk on Coach) that totaled \$6,486.77 to Time and Labor.
7. Timecards needed to support 27.50 hours paid totaling \$872.46 were missing and prevent a determination that the payments were allowable, valid and properly authorized.
8. Ten regular full-time district employees were allowed to work more than ten (10) additional hours per week, exceeding the hourly assignments cap and earning \$7,100.08 in additional pay.
9. Supporting documentation for 62 benefit absence request forms totaling 414.76 hours were missing, hence authorized request and subsequent authorization cannot be determined.
10. Errors in the proper completion of timecards were noted on 141 instances. Errors include missing time in, time out, date, timekeeper's signature and attendance sheet.

### Conclusion

Our review of the time and labor at San Diego School of International Studies disclosed processing that did not meet district standards. The appropriate level of administrative governance was lacking for this function. There exists a need to improve compliance with prescribed policies and procedures to ensure that financial and operational activities relating to payroll time and labor are properly accounted for and controlled. Request for absences and hours entered into the payroll time and labor must be properly supported and authorized to protect district's assets.

The principal is responsible for certifying each payroll and must adequately supervise the time and labor operations of the school. Administration must immediately implement internal controls that include appropriate reviews and approvals of timecard transactions, inclusive of practices for the principal's monthly payroll processing certifications.

The principal is responsible for establishing processes that assure the proper and timely completion of time and labor processing. The principal must ensure that all identified errors are corrected and policies are implemented to certify compliance with School District procedures.

We appreciate the cooperation extended by the staff and current administration during the examination.



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Ines G. Abitria  
Operations Auditor



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W. Stephen Carr  
Director, Office of Internal Audit

## Audit Findings and Recommendation

1. **Eleven employees submitted additional hourly timecards totaling 35.00 hours that are within the normal teaching days, and accordingly since part of the regular service contract, result in overpayments of \$1,094.55.**

Our audit revealed that eleven (11) employees had submitted additional hourly timecards totaling 35.00 hours. These hours overlapped with their regularly paid hours (7:00AM to 3:30PM). As a result, the employees were overpaid a total of \$1,094.55.

Specifically, we noted the following:

Employee #	Paid Hours	Should Be	Overpaid Hours	Overpaid Amount
1	5.00	0.00	5.00	\$148.70
2	2.00	1.00	1.00	29.74
3	3.50	1.50	2.00	82.18
4	5.00	4.50	0.50	14.87
5	5.00	4.50	0.50	14.87
6	5.50	5.00	0.50	14.87
7	34.00	12.50	21.50	639.41
8	10.00	7.50	2.50	105.30
9	5.00	4.50	0.50	14.87
10	5.00	4.50	0.50	14.87
11	0.50	0.00	0.50	14.87
Total	80.50	45.50	35.00	\$1,094.55

- **District Administrative Procedure No. 7236 states “In order to qualify for payment, the services must be performed outside normal teaching days and/or hours that are considered part of regular contract service”.**
- **Per SDEA contract Section 8.5: Workday and Workweek. “The District and the Association recognize the principle of an eight (8) hour unit member workday, and a forty (40) hour workweek for persons employed on a full-time basis during the regular school year.”**

The timekeeper is to review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll. The site administrator is to determine that additional pay submittals satisfy the contract requirements.

### Recommendation:

The principal is to require that the timekeeper makes the required corrections by submitting a Time Error Correction Notices to Payroll.

The principal is to institute practices that provide for timecard review to assure processing only allowable time.

**2. Five employees submitted timecards with overlapping hours resulting in a total overpayment of \$571.58.**

Our review of payroll records for the period July 1, 2010 through June 30, 2011 revealed that five employees submitted timecards with the same date and the same hours indicated as time in and time out. These timecards overlapped and resulted in a total overpayment for 18.50 hours and amounting to \$571.58.

Employee No.	Date	TRC	Time In/Out	Paid Hours	Should Be	Overage	Amount
1	05/04/2011	NCT	2:45-4:15	1.50	1.50	0.00	\$0.00
	05/04/2011	WPS	3:00-5:30	1.50	1.25	0.25	9.62
	05/05/2011	NCT	2:45-4:15	1.50	1.50	0.00	0.00
	05/05/2011	WPS	4:00-5:30	1.50	1.25	0.25	9.62

2	11/05/2010 (Friday)	NCT	7:00-12:00	5.00	0.00	5.00	148.70
	11/05/2010 (Friday)	CRH	7:30-8:50	1.50	0.00	1.50	61.63
	11/06/2010	CRH	8:00-6:00	10.00	10.00	0.00	0.00
	11/06/2010	NCT	12:00-8:00	8.00	2.00	6.00	178.44

3	09/16/2010	NCT	2:30-4:30	2.00	2.00	0.00	0.00
	09/16/2010	NCT	3:30-4:30	1.00	0.00	1.00	29.74
	11/09/2010	NCT	3:30-5:30; 5:00-8:00	5.00	4.50	0.50	14.87

4	03/09/2011	NCT	2:30-5:30	3.00	3.00	0.00	0.00
	03/09/2011	CRW	5:00-7:00	2.00	1.50	0.50	14.87

5	12/13/2010	NCT	3:00-8:00	5.00	4.50	0.50	14.87
	12/13/2010	NCT	5:00-8:00	3.00	0.00	3.00	89.22
Totals				51.50	33.00	18.50	\$571.58

- **District Administrative Procedure No. 2600 C.3.b states “Principals/department heads establish procedures providing for prompt and accurate reporting of assignments, time worked and absence information for district employees on designated forms”.**

The timekeeper is to review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll.

**Recommendation:**

The principal is to establish procedures that satisfy district requirements and require that the timekeeper makes the required corrections by submitting a Time Error Correction Notices to Payroll.

3. The principal authorized the misuse of district assets by paying a Pupil Advocate 20 hours amounting to \$668.59 for time that she did not actually work - to reimburse for expenditures incurred attending two conferences.

An employee was paid 20 hours amounting to \$668.59 through payroll to reimburse her for expenditures that she incurred for conference registration fees, hotel, lunch, dinner and mileage totaling \$563.56. Aside from the inappropriate reimbursement process, the district paid \$105.03 more than the actual expense. The principal's signature approval assigns him the responsibility for the payment authorization and processing.

The specific expenditures are as follows:

Date	Description	Amount
09/08/2010	San Diego State University-CSU Counselor Conference fee	\$65.00
09/15/2010	Best western South Coast Inn	148.50
09/15/2010	Lunch at Newbury Park-Islands	19.44
09/16/2010	2010 Counselor Conference at UC Santa Barbara-Registration fee	35.00
09/16/2010	Lunch at State and A Bar & Grill	20.52
09/16/2010	Dinner at Zaytoon	33.10
	Mileage (440 miles @ \$0.55)	242.00
	Total	\$563.56

Payroll is not to be used as an avenue for reimbursing expenditures incurred by an employee. District related expenditures must be submitted through the district purchasing system.

This circumvented the approval process for travel and conferences and violated the use of the payroll system.

All proposed district-paid expenses for attendance at conferences, workshops, seminars, and professional meetings must be submitted online using the travel authorization form.

A hard copy of the approved travel authorization must be submitted with appropriate back-up materials such as conference registration, hotel, and airfare to the Accounts Payable Unit if prepaid expenses are required prior to attendance or participation. Arrangements must not be made prior to receiving approval on the travel authorization form.

**Recommendation:**

The Area Superintendent provides the assurance that the principal adheres to payroll policy and procedure and processing of travel according to district requirements.

**4. Eleven employee absences totaling 86.00 hours were not recorded in the Time and Labor system.**

Our review of payroll records for the period July 1, 2010 through June 30, 2011, revealed that 86.00 hours were not reported to the Time and Labor system. As a result, there were four employees whose accrued benefit balances were overstated.

Specifically, we noted the following:

Description	Date	TRC	Hours	Remarks
IB Teacher	02/01/2011	PRB	6.00	Not posted per SAMS
IB Teacher	02/07/2011	SLF	8.00	Not posted per SAMS
IB Teacher	02/23/2011	SLF	8.00	Not posted per SAMS
IB Teacher	05/16/2011	PRB	8.00	Not posted per SAMS
Regular Teacher	10/08/2010	PRB	8.00	Not posted per SAMS
Regular Teacher	03/21/2011	DBSPD	8.00	Not posted per SAMS
Regular Teacher	06/09/2011	DBSPD	8.00	Not posted per SAMS
Regular Teacher	06/10/2011	DBSPD	8.00	Not posted per SAMS
Regular Teacher	10/28/2010	DBSPD	8.00	Not posted per SAMS
Regular Teacher	09/24/2010	DBSPD	8.00	Not posted per SAMS
IB Teacher	04/27/2011	DBSPD	8.00	Not posted per SAMS
Total Hours Not Posted			86.00	

One of these absences not being posted resulted in an employee exceeding the 3 day Personal Business limit by now having 4 Personal Business absences.

Absences reported in the Substitute Assignment Management System (SAMS) are to be posted in the Time and Labor system and timecards are required to support the absences. Failure to post the absences can result in overpayment should posted leave hours exceed earned balances.

**Recommendation:**

We recommend that the principal require the timekeeper to make the corrections by submitting a Time Error Correction Notice to Payroll.

Administration, to comply with payroll processing requirements, has the management responsibility to implement site practices that assure the completeness of payroll records and data, prior to processing and reporting payroll.

**5. Classified staff, lacking management authority, signed as the approver for a timecard for 1.5 units and \$1,360.58 in payment. The signing staff member also input the data into the time and labor system.**

Our review of payroll records for the period July 1, 2010 through June 30, 2011, revealed that a timecard from a Walk on Coach for 1.5 units amounting to \$1,360.58 was inappropriately approved by the Financial Clerk. This is not a management position and has



no authority to sign as approver for payroll processes. The timecard was also entered into Time and Labor by the Financial Clerk.

Approval of timecards is the responsibility of the administrator, certifying that services rendered by an employee are accurate and assuring responsibility and accountability for district assets.

**Recommendation:**

Administration, to comply with payroll processing requirements, has the management responsibility to implement site practices that assure the completeness of payroll records and data, prior to processing and reporting payroll.

Administration is to assure compliance to District Procedure. Timecards are to be submitted to the principal for required authorization.

6. **Timekeepers, without the timecards having an authorized signature, posted 53 hours of additional pay and 5 Extended Day Units (Walk on Coach) that totaled \$6,486.77 to Time and Labor.**

Our review of the payroll records for the period July 1, 2010 through June 30, 2011, revealed that a total of 53 hours and 5 Extended Day Units (Walk on Coach) totaling \$6,486.77 were entered into the Time and Labor System without the authorized signature from the principal.

Specifically, we noted the following:

TRC	Description of Hours	Total Hours	Total Units	Amount
NCT	Non-classroom Hourly	38.00		\$1,130.12
PRO	Contract Rate	15.00		821.40
EXP	Walk on Coach – Certificated		4.00	3,628.20
COA	Walk on Coach – Classified		1.00	907.05
	Totals	53.00	5.00	\$6,486.77

Signature of the principal is required to signify that the hours to be recorded in the time and labor system are authorized.

**Recommendation:**

Administration, to comply with payroll processing requirements, has the management responsibility to implement site practices that assure the completeness of payroll records and data, prior to processing and reporting payroll.

The timekeeper is to review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll. Timecards are to be reviewed for the approval signatures of the principal before reporting hours into the time and Labor system.

7. Timecards needed to support 27.50 hours paid totaling \$872.46 were missing and prevent a determination that the payments were allowable, valid and properly authorized.

Our review of payroll records for the period July 1, 2010 through June 30, 2011, revealed that 27.50 hours totaling \$872.46 were reported and paid without timecards. As a result we could not determine if the hours paid were authorized or valid.

Listed below is the summary of hours paid that did not have supporting documentation.

TRC	Description of Hours	Total Hours	Amount
NCT	Non-Classroom Hourly	5.50	\$163.57
OTH	Overtime	8.50	249.28
OTS	Overtime-Straight Time	12.00	377.47
WPS	Teacher Working Prep	1.50	82.14
	Totals	27.50	\$872.46

Timecards are to be retained at the site to substantiate the hours reported in the Time and Labor system-a valid use of district resources, and to enable a determination that district requirements are being met.

**Recommendation:**

We recommend that the principal require responsible staff to complete a timecard and timekeeper ensure that proper supporting documentation are on file when processing time and labor.

The timekeeper also should review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll.

8. Ten regular full-time district employees were allowed to work more than ten (10) additional hours per week, exceeding the hourly assignments cap and earning \$7,100.08 in additional pay.

Our review of payroll records for the period July 1, 2010 through June 30, 2011 revealed that ten certificated employees were allowed to work more than 10 additional hours per week totaling 554 hours amounting to \$17,443.46. Of the 554 hours, 224 (41%) totaling \$7,100.08 was in excess of the ten hours per week limitation as follows:

Employee #	No. of Weeks	10 Hrs. Limit	Actual Hours	Excess Hours	Amount
1	1	10.00	12.00	2.00	\$77.00
2	3	30.00	54.50	24.50	900.32
3	3	30.00	34.00	4.00	131.47
4	1	10.00	12.50	2.50	74.35
5	4	40.00	51.00	11.00	387.62
6	9	90.00	225.00	135.00	4,191.02
7	1	10.00	11.00	1.00	29.74
8	5	50.00	67.50	17.50	520.45

9	2	20.00	28.00	8.00	237.92
10	4	40.00	58.50	18.50	550.19
Total	33	330.00	554.00	224.00	\$7,100.08

- **District Administrative Procedure No. 7236 states “Regular full-time district employees shall not be assigned more than ten hours per week of hourly classroom instruction or non-classroom assignments”.**

**Recommendation:**

We recommend that the principal not assign additional hourly assignments for regular full-time employees that exceeds the ten hour per week of hourly classroom instruction or non-classroom assignments and adhere to the procedure requirement.

We also recommend that the principal reviews the work of the employees and should adjust their schedules to minimize additional hourly assignments.

9. **Supporting documentation for 62 benefit absence request forms totaling 414.76 hours were missing, hence authorized request and subsequent authorization cannot be determined.**

We examined the benefit absences reported and paid for the pay period starting July 1, 2010 through June 30, 2011 for certificated and classified employees. We found that absence requests on 62 instances representing 414.76 hours did not support the posting of benefit absences of several employees.

Listed below is the summary of absence requests that did not have supporting documentation.

TRC	Description	Instances	Hours
BRV	Bereavement	8	64.00
CRT	Court Appear Subpoena Witness	3	15.00
DBSPD	District Business Professional Dev	19	149.36
PRN	Personal Necessity	6	48.00
SLF	Sick Leave	26	138.40
	Totals	62	414.76

Timecards are to be retained at the site to substantiate the hours reported in the Time and Labor system – a valid use of district resources, and to enable a determination that district requirements are being met.

**Recommendation:**

We recommend that the principal require responsible staff to complete an absence request form and the timekeeper should ensure that all absence request’s supporting documentation are on file.

The timekeeper also should review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll.

10. **Errors in the proper completion of timecards were noted on 141 instances. Errors include missing time in, time out, date, timekeeper's signature and attendance sheet.**

We reviewed all payroll time and labor documents completed by employees that were maintained by the school to determine that they were properly completed. We noted that 141 timecards were missing time in, time out, date, timekeeper's signature, and attendance sheet.

- **District Administrative Procedure No. 2600 C.3.b states "Principals/department heads establish procedures providing for prompt and accurate reporting of assignments, time worked and absence information for district employees on designated forms".**

**Recommendation:**

Administration, to comply with payroll processing requirements, has the management responsibility to implement site practices that assure the completeness of payroll records and data, prior to processing and reporting payroll.

Internal Audit recommends that timecards are to be completed properly. The Timekeeper is to review the timecards to determine if properly completed, before reporting into the Time and Labor system.

To: Gilbert Gutierrez  
From: Kirk Ankeney  
Date: 25 April 2012  
RE: Response to Audit Reports

## **Audit Findings Summaries and Responses**

### **I. P-Card (International Studies)**

1. The cardholder split a purchase totaling \$1,080.00 in violation of the Purchase Card Policy and Procedure.
2. The cardholder paid membership dues using the purchase card in violation of the Purchase Card Policy and Procedure.

#### **Response (International Studies)**

- The above occurred due to human error.
- The cardholder and the approving official have reviewed the Purchase Card Policy and Procedure and will strictly adhere to district policy and procedures.

### **II. Payroll Time and Labor (International Studies)**

1. Eleven employees submitted additional hourly timecards totaling 35.00 hours that are within the normal teaching days and accordingly since part of regular service contract, result in overpayments of \$1,094.55.

#### **Response**

- The timekeeper and the school administrator were unaware of the conflict with 21<sup>st</sup> Century grant hours and normal teaching hours.
- The principal required the timekeeper to make the corrections by submitting Time Error Correction Notices to Payroll.
- The principal instituted practices for timecard review to assure processing only allowable time.

2. Five employees submitted timecards with overlapping hours resulting in a total overpayment of \$571.58.

#### **Response**

- The above was a result of human error.
- The principal met with the timekeeper to review district requirements and directed her to make required corrections by submitting Time Error Correction Notices to payroll.

3. The principal authorized the misuse of district assets by paying a Pupil Advocate 20 hours amounting to \$668.59 for time that she did not actually work—to reimburse for expenditures incurred in attending two conferences.

#### **Response**

- The principal was new to the position and unfamiliar with this policy until informed after the fact by a colleague. He began PeopleSoft for Administrators/ Time & Audit training (on 15 March 2012, interrupted by district-wide server crash), and is registered to complete the course on 10 May 2012. The principal will strictly adhere to payroll policy and procedure and processing of travel according to district requirements.

4. Eleven employees absences totaling 86.00 hours were not recorded in the Time and Labor

system.

**Response**

- The principal required the timekeeper to make the corrections by submitting Time Error Correction Notices to Payroll.
- The timekeeper will review the accuracy and completeness of payroll records and data, prior to processing and reporting of payroll.

5. Classified staff, lacking management authority, signed as the approver for a timecard for 1.5 units and \$1,360.58 in payment. The signing staff member also input the data into the time and labor system.

**Response**

- Neither the principal nor the timekeeper at the school were aware of this activity. No documents were submitted for approval, no authorization of any sort was sought or given, and it was not detected on the monthly Audit Paid to Reported Time report signed by the principal.
- The timekeeper will review the accuracy and completeness of payroll records and data, prior to processing and reporting of payroll. Timekeeper and administrator will closely analyze monthly Audit Paid to Reported Time reports.
- Administrator attended PeopleSoft for Administrators/Time & Audit training on 15 March 2012 (interrupted by district-wide server crash), and is registered to complete the course on 10 May 2012.

6. Timekeepers, without the timecards having an authorized signature, posted 53 hours of additional pay and 5 Extended Day Units (Walk on Coach) that totaled \$6,486.77 to Time and Labor.

**Response**

- The timekeeper at the school cited human error in neglecting to obtain principal's signature authorizing hours in three of the instances noted in the finding.
- The additional activity in this finding was conducted by a timekeeper from another site, who neither sought nor received authorization for the timecards.
- The timekeeper will review the accuracy and completeness of payroll records and data, prior to processing and reporting of payroll. Timekeeper and administrator will closely analyze monthly Audit Paid to Reported Time reports.

7. Timecards need to support 27.50 hours paid totaling \$872.46 were missing and prevent a determination that the payments were allowable, valid and properly authorized.

**Response**

- The timekeeper cited human error in regard to this finding. The principal will require responsible staff to complete a timecard and timekeeper to ensure that proper supporting documentation is on file when processing time and labor.
- The timekeeper will review the accuracy and completeness of payroll records and data, prior to processing and reporting of payroll. Timekeeper and administrator will closely analyze monthly Audit Paid to Reported Time reports.

8. Supporting documentation for 40<sup>1/2</sup> benefit absence request forms totaling 2,893.61 hours were missing, hence authorized request and subsequent authorization cannot be determined.

**Response**

- Human error was cited pertaining to the above.

*Missing #8*

*9*

*414.76*

- The principal will continue to require responsible staff to complete an absence request form, and ensure that the timekeeper maintain all absence requests supporting documentation on file.
- The timekeeper will review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll.

10. 9. Errors in proper completion of timecards were noted on 141 instances. Errors including missing time in, time out, date, timekeeper's signature and attendance sheet.

**Response**

- Human error was cited pertaining to the above.
- Site practices to assure the completeness of payroll records and data, prior to processing and reporting payroll, have been reviewed by the timekeeper and administrator.
- Administrator attended PeopleSoft for Administrators/Time & Audit training on 15 March 2012 (interrupted by district-wide server crash), and is registered to complete the course on 10 May 2012. The principal will strictly adhere to district Payroll and Time and Labor policies and procedures.

**III. Payroll Time and Labor (San Diego High Educational Complex)**

1. All extended-day payments entered by the timekeeper for school year 2010/2011 totaling \$125,626.44 for several employees lacked written approval or certification from the principal for services rendered by the employees.

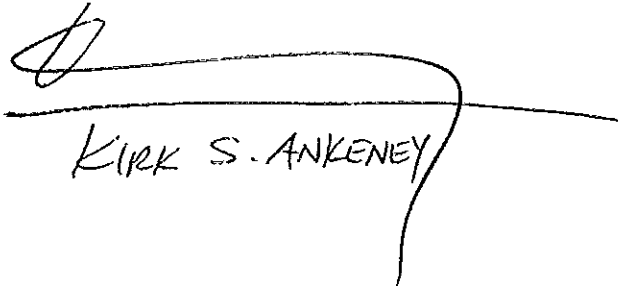
**Response**

- In the absence of a job description, in my role as principal overseeing athletics for the SDHEC I provided logistical support to the athletics program by arranging supervision schedules, attending athletic events, monitoring student eligibility, attending district Athletic Council meetings, participating in CIF hearings, meeting with parents, and facilitating student releases from class to participate in athletic events.
- Budget for athletics was not assigned to my school's cost center. Therefore, payroll, processing, and time and labor associated with athletics was beyond my scope of authority. I did not have access to other cost centers, and activity in this realm did not appear in my Audit Paid to Reported Time reports for the period July 1, 2010 through June 30, 2011.
- I did not approve—either verbally or in writing—the timecards or extended-day payments during the 2010/2011 school year that are referenced in this finding. These timecards were not submitted to me for authorization, and in any event I had no authority to do so.
- Neither the timekeeper, financial clerk, nor athletic director involved in this finding were assigned to my cost center. I was neither the supervisor nor evaluator of any of these individuals.
- One timecard, for a single extended-day unit for the athletic director, was submitted and approved through my cost center in May 2011, per the request of Bruce Ward.

9. The Audit Paid to Reported Time reports for the period July 1, 2010 through June 30, 2011 reports were not printed and signed by the principal documenting review and approval of the payroll that processed.

**Response**

- The activity referenced in the findings above does not appear in Audit Paid to Reported Time reports for my school because they were beyond my scope of authority.
- Audit Paid to Reported Time reports for the period July 1, 2010 through June 30, 2011 for my school were printed and signed documenting review and approval of the payroll that processed in my cost center. These documents are on file.

  
KIRK S. ANKENY

14 May 2012