



**TO:** Nellie Meyer, Deputy Superintendent of Academics  
**FROM:** W. Stephen Carr, Director of Audits and Investigations *WSC*  
**DATE:** January 23, 2012  
**RE:** Additional Administrative Pay Audit **Revised**

---

Our office completed an audit titled the "Additional Administrative Pay Audit" for the period school years 2009-2010 and 2010-2011. This **revised** audit report contains information regarding the audit findings and recommendations. The amount reported in Finding 1 changed to \$11,733 from an incorrectly reported \$21,635 (included eligible vacation periods). Enclosed are copies of the audit report and the response from the Deputy Superintendent of Academics.

The Office Of Internal Audit recommends that Senior Management have Integrated Technology Support Services' (ITSS) training staff review the Master Schedule processes for effectiveness of their operations at this report's referenced schools.

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

c: Members, Board of Education  
B. Kowba  
R. Little

email: Members, Audit Committee



**Deputy Superintendent of Instruction**

**Additional Administrative Pay Audit**

**January 23, 2012**

**Introduction**

The Deputy Superintendent of Academics and the Superintendent instructed the Office of Internal Audit to audit the payment of additional administrative pay. The request followed the Payroll Department having reported \$981,452 as paid to administrators for work outside of the contract dates for school years 2009/2010 and 2010/2011. Review of these payments showed \$572,441 being paid for summer school and intersession. These payments were excluded from consideration as a necessary expected funded expense for the programs.

The audit used the remaining \$409,010 for reporting not allowed payments paid within contract periods and for proper signature and approval of timecards. However the \$409,010 also contained payments totaling \$194,671 that were made through grants. Since the grants were obtained to fund for their activities and were not district funded, these payments were removed from further consideration and the remaining \$214,339 (Exhibit 1) was evaluated as to the purpose of payment.

Thirty school sites (Exhibit 2) accounted for the \$214,339 paid as additional pay, for the combined school years. In 2009/2010, twenty-two sites paid \$97,193 (Exhibit 3) and in 2010/2011, twenty-five sites paid \$117,145 (Exhibit 4) for additional administrative pay.

Audit staff went to the identified sites to review the support documentation for making the payments. At the conclusion of the site visits, spreadsheets containing exceptions and correctly processed time were forwarded to the school sites. Each exception finding required a response from the principal. Also, we requested that the principal provide the reasoning why the additional time beyond the contract days was needed.

Forty-four sites were contacted and forty-three sites responded to the audit instruction to address the findings, San Diego SCPA being the site not having responded. The Office of Internal Audit notified the Area Superintendent concerning San Diego SCPA not complying with the audit requirement. San Diego SCPA made 78 total payments totaling \$14,633 of which \$3,118 was paid for time worked within the contract and hence, not eligible for payment.

## Administrator Additional Pay Audit

Of the \$214,339 paid, sites reported specifically - Master Schedule - preparation \$55,535 (26%) making this the single highest category, and reported Master Schedule in an additional \$21,623 (10%) that included Master Schedule with other duties (Exhibit 7) . Administrators, primarily Vice-Principals, owing to staffing reductions were necessarily assigned the additional hours to work outside the contract in the performance of creating the Master Schedule. A generic reporting of – Site Activities – totaled \$34,927 (16%).

The audit scope was:

- To determine that work days were eligible for payment and did not fall within the contract dates;
- To identify the need for the additional time worked; and,
- To determine adequacy of documentation that accounted for the payments.

### Findings Summary

1. The review identified \$11,734 of the \$409,010 (3%) paid for 264.5 hours for dates worked within the contract and therefore not eligible for paying for additional time worked (Exhibit 5).
2. Site administrators self-paid in the amount of \$30,413 in 71 occurrences for 464 hours (Exhibit 9) without having documented approval of the next level supervision (Area Superintendent) or signed self-approving.
3. Timecard processing showed 129 timecards (10%) for 782 hours totaling \$41,841 were missing.
4. Timecard processing showed 279 timecards (24%) for 1,778 hours totaling \$98,402 had various errors in completion.

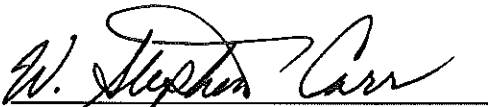
### Conclusion

The review of the additional pay for administrators shows that this pay is concentrated to several sites and not pervasive throughout the district. Eight sites (Exhibit 2) accounted for 63% (\$134,355) of the additional pay over the school years 2009/10 and 2010/11. Over half, \$70,459 (Exhibit 8) of this amount was reported as payment for Master Schedule work by five of these eight schools. Construction of the Master Schedule at these sites should be reviewed to determine whether additional training by Information Technology or processes used at other secondary schools may provide a more effective, efficient and less costly process for constructing the Master Schedule at these schools.

Administrator Additional Pay Audit

Those reporting consistently reference the cutbacks in staffing as requiring administration to provide more energies to the school sites and the time available to do this is when the sites are on break.

Timecard proper completion for the 1,178 evaluated showed 721 timecards (60%) properly approved (Exhibit 6). Missing timecards accounted for 129 timecards (10%). This error rate requires that management continuously stress the need for compliance to district policy and procedure on time reporting and management accountability for the time reporting process.

A handwritten signature in black ink, reading "W. Stephen Carr". The signature is written in a cursive style with a horizontal line underneath it.

W. Stephen Carr  
Director, Office of Internal Audit

## Administrator Additional Pay Audit

### Findings

1. The review identified \$11,734 of the \$409,010 (3%) paid for 264.5 hours for dates worked within the contract and therefore not eligible for paying for additional time worked (Exhibit 5).

These dates and amounts were not eligible for payment and therefore are overpayments that will require reimbursement to the district. The particular sites having this happen were notified to process the overpayments.

San Diego SCPA has 26 occurrences for 102 hours totaling \$3,118 in overpayments. Following notification of the assigned Area Superintendent, no San Diego SCPA acknowledgement was received to this audit finding.

### Recommendation

The responding sites acknowledge responsibility for taking action to process the overpayments. Having not responded to the audit findings, The Office of Internal Audit requires that San Diego SCPA respond to this finding on overpayments and requests that the assigned Area Superintendent effect the response by December 9, 2011.

Owing to the nature of this audit and responsive sites having acknowledged the overpayments, site specific responses to this finding are not required. The Office of Internal Audits will monitor site completion of the overpayment filing process.

2. Site administrators self-paid in the amount of \$30,413 in 71 occurrences for 464 hours (Exhibit 9) without having documented approval of the next level supervision (Area Superintendent) or signed self-approving.

The two categories led with "Self-approved," Administrators had signed as the approver instead of having obtained their respective Area Superintendent's approval. "Administrators No Approval Signature" represent the principal's payments with no approval signature; not having their administrators' approvals.

Payroll processes require review and approval of additional pay requests. The timecard is complete in presenting places for documenting the needed information to provide adequate governance of additional pay requests.

## Administrator Additional Pay Audit

Having a higher level approve additional pay is a matter of effective internal control designed to prevent payroll abuse.

Site administrators are required to adhere to the timecard policy that requires administrative review of additional pay.

### Recommendation

The Office of Internal Audit recommends that the Area Superintendents address with the principals the requirement for having additional pay at the principal level approved by their respective Area Superintendent.

3. Timecard processing showed 129 timecards (10%) for 782 hours totaling \$41,841 were missing.

Our review of timecards for this period found twenty-two sites not able to locate all timecards at the time of the site audit.

The Time and Labor procedure requires that supporting documents are to be completed and approved prior to payment. Documents are to be kept on file to substantiate payments and for audit purposes.

### Recommendation

We recommend that the site administrator receive managerial instruction to have the site administrator require responsible staff to complete a timecard and that the timekeeper ensures that proper supporting documentation is on file when processing time and labor.

4. Timecard processing showed 279 timecards (24%) for 1,778 hours totaling \$98,402 had various errors in completion.

The review noted timecards lacking reporting of time when worked, signatures missing of other than the approver, and not identifying the reasons for the additional pay. Also, there were errors between the information on the timecards and the posting to the time and labor system.

Timecards are to be completed properly by employees to validate the approval process and result in correct data being input in to the systems of account.

### Recommendation

## Administrator Additional Pay Audit

Site administrators should require that the timekeeper review the timecards for completeness of form before processing Time and Labor. The timekeeper should review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll. The site administrator is to provide support to the timekeeping function by educating staff about the need for accurate time reporting and assuring staff compliance to the timekeeping requirements.

Administrator Additional Pay Audit

**Additional Administrative Pay by Source**

<u>District</u>	<u>ReSrc</u>	<u>Entries</u>	<u>Additional Pay</u>	<u>Percent</u>	<u>Hours Charged</u>	<u>By Funding</u>
Discretionary Alloc	00000	569	\$198,733.55	48.59%	3,713.50	
Position Allocation	00010	41	\$15,605.48	3.82%	285.50	\$214,339.03
<b><u>Grant Based</u></b>						
La Jolla High Hourly Programs	00530	9	\$3,118.22	0.76%	45.00	
Sch Community Violence Prevent	03210	45	\$14,825.02	3.62%	262.00	
TIIIG Magnet/Int Bacc	03247	20	\$6,706.52	1.64%	112.00	
Sch & Lib Imp Block Grant	03250	14	\$4,642.96	1.14%	88.00	
Unrestricted: Contributed	08000	6	\$3,054.81	0.75%	50.00	
Title I Basic Program	30100	54	\$19,567.61	4.78%	341.75	
Title I Supplmnt Prog Imprvmnt	30106	92	\$33,237.20	8.13%	557.00	
School Improvement Grant	31800	190	\$74,699.59	18.26%	1,219.50	
School Improve Grant--0039	31802	2	\$667.52	0.16%	16.00	
Title I ARRA SIG	31810	40	\$10,169.25	2.49%	243.75	
ARRA IDEA PartB Pre Loc Unrest	33241	12	\$4,504.53	1.10%	70.00	
Magnet School Assistance Pgm	58220	10	\$3,337.60	0.82%	80.00	
Striving Readers	58360	6	\$2,002.56	0.49%	48.00	
EIA-SCE	70900	47	\$5,783.49	1.41%	187.00	
EIA: Limited English Proficie	70910	6	\$2,438.01	0.60%	43.00	
Quality Ed Invest Act (QEIA)	74000	10	\$5,086.05	1.24%	80.00	
21st Century CCLC-Assets	90682	5	\$830.70	0.20%	19.00	\$194,671.63
<b>Totals</b>		<b>1,178</b>	<b>\$409,010.66</b>	<b>100%</b>	<b>7,461.00</b>	<b>\$409,010.66</b>

Exhibit 1



**Expenditures by Site**

School	Entries	Additional Pay	Percent
Morse High	70	\$26,190.68	12.22%
Hoover High	63	\$22,962.67	10.71%
Lincoln High	49	\$17,725.48	8.27%
Mission Bay High	54	\$17,641.52	8.23%
University City High School	43	\$14,015.12	6.54%
Serra High	45	\$12,443.24	5.81%
Henry High	35	\$12,399.68	5.79%
Millennial Tech Middle	22	\$10,877.03	5.07%
Mason Elementary	25	\$9,310.18	4.34%
Madison High	30	\$8,897.39	4.15%
Clairemont High	25	\$8,520.94	3.98%
San Diego Scpa	27	\$7,939.04	3.70%
Scripps Ranch High School	19	\$7,330.93	3.42%
LCI Instruction	15	\$7,162.65	3.34%
Point Loma High	19	\$6,422.39	3%
ALBA Community Day High School	10	\$4,538.50	2.12%
Twain Jr-Sr High School	11	\$4,118.52	1.92%
Standley Middle School	11	\$3,701.04	1.73%
Memorial Preparatory	11	\$2,628.36	1.23%
Lincoln Public Safety	4	\$1,394.44	0.65%
Garfield High School	4	\$1,240.04	0.58%
Clark Middle School	3	\$1,202.22	0.56%
Mann Middle School	3	\$1,088.07	0.51%
Fay Elementary	2	\$931.06	0.43%
Miller Elementary	2	\$931.06	0.43%
Lewis Middle School	3	\$835.64	0.39%
De Portola Middle School	2	\$667.52	0.31%
Emerson/Bandini Elementary	1	\$477.51	0.22%
Marston Middle School	1	\$477.51	0.22%
Challenger Middle School	1	\$268.60	0.13%
<b>Totals</b>	<b>610</b>	<b>\$214,339.03</b>	<b>100%</b>

Exhibit 2

Administrator Additional Pay Audit

**Expenditures by Site 09/10**

School	Entries	Hours	Additional Pay	Percent
Morse High	44	266	\$16,666.90	17.15%
Hoover High	40	209	\$11,684.32	12.02%
Millennial Tech Middle	20	158	\$10,133.33	10.43%
University City High School	27	186	\$7,759.92	7.98%
Serra High	28	164.5	\$7,068.95	7.27%
San Diego Scpa	23	123	\$6,217.80	6.40%
Lincoln High	15	105	\$5,214.95	5.37%
Henry High	17	122	\$5,089.84	5.24%
Mason Elementary	10	80	\$4,538.50	4.67%
Scripps Ranch High School	13	72.5	\$4,542.67	4.67%
Clairemont High	6	48	\$2,798.67	2.88%
Memorial Preparatory	11	63	\$2,628.36	2.70%
Madison High	14	47	\$2,471.81	2.54%
Standley Middle School	8	44	\$2,268.51	2.33%
Mission Bay High	6	47	\$2,038.24	2.10%
Lincoln Public Safety	4	30	\$1,394.44	1.43%
Clark Middle School	3	24	\$1,202.22	1.24%
Garfield High School	3	24	\$1,001.28	1.03%
Point Loma High	3	15	\$939.86	0.97%
De Portola Middle School	2	16	\$667.52	0.69%
Lewis Middle School	2	10	\$596.89	0.61%
Challenger Middle School	1	4.5	\$268.60	0.28%
<b>Totals</b>	<b>300</b>	<b>1,858.50</b>	<b>\$97,193.57</b>	<b>100%</b>

Exhibit 3

Administrator Additional Pay Audit

**Expenditures by Site 10/11**

School	Entries	Hours	Additional Pay	Percent
Mission Bay High	48	374	\$15,603.28	13.32%
Lincoln High	34	224	\$12,510.53	10.68%
Hoover High	23	180	\$11,278.35	9.63%
Morse High	26	153	\$9,523.79	8.13%
Henry High	18	118	\$7,309.84	6.24%
LCI Instruction	15	120	\$7,162.65	6.11%
Madison High	16	106	\$6,425.58	5.49%
University City High School	16	100.5	\$6,255.20	5.34%
Clairemont High	19	135	\$5,722.27	4.88%
Point Loma High	16	87.5	\$5,482.53	4.68%
Serra High	17	115	\$5,374.29	4.59%
Mason Elementary	15	82	\$4,771.68	4.07%
ALBA Community Day High School	10	80	\$4,538.50	3.87%
Twain Jr-Sr High School	11	69	\$4,118.52	3.52%
Scripps Ranch High School	6	44.5	\$2,788.26	2.38%
San Diego Scpa	4	32	\$1,721.24	1.47%
Standley Middle School	3	24	\$1,432.53	1.22%
Mann Middle School	3	24	\$1,088.07	0.93%
Fay Elementary	2	16	\$931.06	0.79%
Miller Elementary	2	16	\$931.06	0.79%
Millennial Tech Middle	2	16	\$743.70	0.63%
Emerson/Bandini Elementary	1	8	\$477.51	0.41%
Marston Middle School	1	8	\$477.51	0.41%
Garfield High School	1	4	\$238.76	0.20%
Lewis Middle School	1	4	\$238.76	0.20%
<b>Totals</b>	310	2,140.50	\$117,145.46	100%

Exhibit 4

**Overpayment, Paid Within Contract**

DESCR	Occurrences	Hours	Pay	Percent
Hoover High	9	68	\$3,821.02	32.57%
San Diego Scpa	26	102	\$3,118.14	26.57%
University City High School	6	36	\$1,501.92	12.80%
Mason Elementary	4	21	\$1,222.02	10.41%
Morse High	2	12	\$751.89	6.41%
Emerson/Bandini Elementary	1	8	\$477.51	4.07%
Mann Middle School	1	8	\$477.51	4.07%
De Portola Middle School	1	8	\$333.76	2.84%
Point Loma High	1	1.5	\$29.75	0.25%
<b>Totals</b>	<b>58</b>	<b>264.5</b>	<b>\$11,733.51</b>	<b>100%</b>

Exhibit 5

**Timecard Signature**

SIGNATURE	Count	Hours	Additional Pay	Percent
Properly Completed	721	4,550.00	\$243,768.08	59.60%
Missing Timekeeper Signature	165	1,061.50	\$60,696.37	14.84%
Timecards missing during audit at site	145	893.00	\$49,151.97	12%
Missing Approval	73	492.50	\$27,987.06	6.84%
Self-approved, Lacking Next Level Supervisor	43	260.00	\$16,743.46	4.09%
Self-approved, Lacking Next Level Supervisor Signed in Advance of Date Worked	3	24.00	\$1,266.66	0.31%
Signed In Advance of Date Worked	9	69.00	\$4,052.13	0.99%
Missing Employee Signature	8	62.00	\$3,437.26	0.84%
Missing Approval & Timekeeper Signature	9	36.00	\$1,848.16	0.45%
signed by adm asst - Tallavida	2	3.00	\$59.49	0.01%
<b>Totals</b>	<b>1,178</b>	<b>7,451.00</b>	<b>\$409,010.66</b>	<b>100%</b>

Exhibit 6

Administrator Additional Pay Audit

**Explanation for Expenditures**

Explanation	Count	Hours	Additional Pay	Percent
Master Schedule	149	1,033.50	\$54,767.01	26%
Site Activities	100	678.5	\$34,926.81	16%
Master Schedule&Summer School	53	359	\$19,119.92	9%
Grant wrong Resource Code	22	174	\$10,877.03	5%
various school site duties	30	153	\$8,897.39	4%
MisUnderstood Signing Authority	19	117	\$7,330.93	3%
Various Duties	21	136	\$6,854.62	3%
Sup. of inst'r pgm during extended year	10	80	\$4,775.10	2%
Site Activities no timecards	10	80	\$4,538.50	2%
Services at Crawford	10	70	\$4,386.03	2%
overpayments - calendar	11	66	\$4,135.40	2%
Error on posting resource code	19	80	\$4,091.35	2%
TC - Owing to staff turnover	10	68	\$3,841.96	2%
SS	16	87	\$3,629.64	2%
Not Responded	9	59.5	\$3,564.69	2%
Summer Program UTL timecard	11	56	\$3,118.82	1%
MASTER SCHEDULE	10	51	\$2,967.75	1%
Worked on PBIS Staff Handbook	11	63	\$2,628.36	1%
Master Schedule&Orientation	8	60	\$2,503.20	1%
Supervise inst'l pgms - LCI & HH	5	40	\$2,387.55	1%
Omitted	6	36	\$2,255.67	1%
WASC	6	36	\$2,255.67	1%
Fall Prep	6	36.5	\$2,178.64	1%
CST & Prep WASP	4	24	\$1,503.78	1%
CST Tst Prep	4	24	\$1,503.78	1%
Master Schedule/Commencement Planning	6	36	\$1,501.92	1%
Avid Conference	5	32.5	\$1,355.90	1%
Worked Sub VP diff site	3	24	\$1,202.22	1%
Administration/filling in for the principal in lan	3	24	\$1,088.07	1%
Hrly Paid before hire	3	24	\$1,001.28	0%

Exhibit 7

Administrator Additional Pay Audit

**Explanation for Expenditures - Continued**

Summer School Management	3	24	\$1,001.28	0%
Site SARC, Curriculum,	2	16	\$931.06	0%
Planning/safety plan	3	15	\$872.87	0%
WASC document writing	5	27	\$825.39	0%
7th Period Class (1hour daily)	2	16	\$743.70	0%
Master schedule	2	16	\$667.52	0%
Curriculum writing facilitator for P	3	14	\$620.73	0%
Exception allowed to meet contract	1	8	\$477.51	0%
Grant Based Pay	1	8	\$477.51	0%
VP make-up day #1	1	8	\$465.53	0%
VP make-up day #2	1	8	\$465.53	0%
Management duties	1	7	\$369.44	0%
comprehen safety plan/staff dev.	1	6	\$349.15	0%
Planning for new year	1	4.5	\$268.60	0%
Cultural Proficiency training	1	6	\$250.32	0%
Summer Enrichment management/planning for fall	1	4	\$238.76	0%
Registration	1	3	\$125.16	0%
<b>Totals</b>	<b>610</b>	<b>3,999.00</b>	<b>\$214,339.03</b>	<b>100%</b>

Exhibit 7

**Master Schedule - High Expense Sites**

DESCR	Count	Hours	Additional Pay	Percent
Hoover High	44	309	\$18,871.32	26.78%
Lincoln High	49	329	\$17,725.48	25.16%
Mission Bay High	52	408	\$17,021.76	24.16%
Morse High	36	217.5	\$13,628.01	19.34%
University City High School	11	77	\$3,212.44	4.56%
<b>Totals</b>	<b>192</b>	<b>1,340.50</b>	<b>\$70,459.01</b>	<b>100.00%</b>

Exhibit 8

**Administrators No Approval Signature**

DEPTID	Count	Hours	Additional Pay	Percent
312	2	16	1,079.40	7.53%
341	20	158	10,133.33	70.71%
342	9	45	3,118.22	21.76%
<b>Totals</b>	<b>31</b>	<b>219</b>	<b>14,330.95</b>	<b>100%</b>

**Administrators Signed Self-approving**

DEPTID	Count	Hours	Additional Pay	Percent
89	15	84	5,513.97	34.29%
316	25	161	10,568.44	65.71%
<b>Totals</b>	<b>40</b>	<b>245</b>	<b>16,082.41</b>	<b>100%</b>


Exhibit 9



**San Diego Unified**  
SCHOOL DISTRICT

**Nellie Meyer, Ed.D.**  
Deputy Superintendent of Academics  
4100 Normal Street, Room 2232  
San Diego, CA 92103  
P – 619.725.7104  
F – 619.725.7105  
nmeyer@sandi.net

**MEMORANDUM**

**TO:** S. Carr  
**FROM:** N. Meyer   
**DATE:** January 10, 2012  
**RE:** **RESPONSE TO ADDITIONAL ADMINISTRATOR PAY AUDIT**

---

This memorandum is prepared in response to the November 17, 2011 audit that was performed at my and the Superintendent's request regarding additional administrative pay. Attached is a response to each finding and recommendation.

NM:ms

Encl.

c: W. Kowba



SAN DIEGO UNIFIED SCHOOL DISTRICT  
DEPUTY SUPERINTENDENT OF ACADEMICS

**RESPONSE TO AUDIT FINDINGS AND RECOMMENDATIONS  
ADDITIONAL ADMINISTRATOR PAY AUDIT OF NOVEMBER 17, 2011**

	<b>AUDIT FINDING</b>	<b>AUDIT RECOMMENDATION</b>	<b>ODSA RESPONSE</b>
1	<p>The review identified \$21,635 of the \$409,010 (5%) paid for 431.5 hours for dates worked within the contract and therefore not eligible for paying for additional time worked. These dates and amounts were not eligible for payment and are therefore overpayments that will require reimbursement to the district. The particular sites having this happen were notified to process the overpayments. San Diego SCPA has 26 occurrences for 102 hours totaling \$3,118 in overpayments. Following notification of the assigned Area Superintendent, no San Diego SCPA acknowledgement was received to this audit finding.</p>	<p>The responding sites acknowledge responsibility for taking action to process the overpayments. Having not responded to the audit findings the Office of Internal Audit requires that San Diego SCPA respond to this finding on overpayments and requests that the assigned Area Superintendent affect the response by December 9, 2011. Owing to the nature of this audit and responsive sites having acknowledged the overpayments, site-specific responses to this finding are not required. The Office of Internal Audits will monitor site completion of the overpayment filing process.</p>	<p>SCPA has responded to Internal Audit.</p>
2	<p>Site administrators self-paid in the amount of \$18,010 (4.4%) in 46 occurrences for 284 hours without the approval of the next level supervision (Area Superintendent). Payroll processes require review and approval of additional pay requests. The timecard is complete in presenting places for documenting the needed information to provide adequate governance of additional pay requests. Having a higher level approve additional pay is a matter of</p>	<p>The Office of Internal Audit recommends that the Area Superintendents address with the principals the requirement for having additional pay at the principal level approved by their respective Area Superintendent.</p>	<p>In Fall 2011, the Deputy Superintendent of Academics met with the Area Superintendents and reminded them of the timecard protocol for approval of additional administrator pay. Area Superintendents were instructed to review the protocol with their principals to prevent future unauthorized administrator payments.</p>

	<b>AUDIT FINDING</b>	<b>AUDIT RECOMMENDATION</b>	<b>ODSA RESPONSE</b>
	<p>effective internal control designed to prevent payroll abuse.</p>		
3	<p>Timecard processing showed 129 missing timecards (10%) for 782 hours totaling \$41,841. Our review of timecards for this period found twenty-two sites not able to locate all timecards at the time of the site audit. The Time and Labor procedure requires that supporting documents are to be completed and approved prior to payment. Documents are to be kept on file to substantiate payments and for audit purposes.</p>	<p>Site administrators receive managerial instruction to require responsible staff to complete a timecard and that the timekeeper ensures that proper supporting documentation is on file when processing Time and Labor.</p>	<p>In Fall 2011, the Deputy Superintendent of Academics met with the Area Superintendents and reminded them of the protocol for timecard recordkeeping. Area Superintendents were instructed to review the protocol with their principals.</p>
4	<p>Timecard processing showed 279 timecards (24%) for 1,778 hours totaling \$98,402 had various errors in completion. The review notes timecards lacking reporting of time when worked, signatures missing of other than the approver, and not identifying the reasons for the additional pay. Also, there were errors between the information on the timecards and the posting to the time and labor system. Timecards are to be completed properly by employees to validate the approval process and result in correct data being input into the systems of account.</p>	<p>Site administrators should require that the timekeeper review the timecards for completeness of form before processing Time and Labor. The timekeeper should review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll. The site administrator is to provide support to the timekeeping function by educating staff about the need for accurate time reporting and assuring staff compliance to the timekeeping requirements.</p>	<p>In Fall 2011, the Deputy Superintendent of Academics met with the Area Superintendents and reminded them of the requirement that all timecards must be completed accurately to ensure correct Time and Labor entry. The Area Superintendents were instructed to review the requirement with their principals, and were instructed that all site principals must ensure that the person responsible for entering Time and Labor at the site is properly trained on district procedures and participates in all Time and Labor professional development.</p>