



TO: Donna Campbell, Area Superintendent

FROM: W. Stephen Carr, Director of Office of Internal Audit *WSC*

DATE: October 30, 2012

SUBJECT: Hickman Elementary School's Payroll Time and Labor Audit Report

An audit of the payroll time and labor activity was conducted at Hickman Elementary School for the time period July 1, 2011 through February 29, 2012. The audit report contains information regarding the audit findings and recommendations.

Enclosed is a copy of the audit report and the site administrator's response. The site administrator was responsive to all of our recommendations and corrective actions had been taken or planned.

If you have any questions concerning information in this report, please call me at 725-5692.

c. Members, Board of Education
W. Kowba
N. Meyer

e-mail report: Members, Audit Committee



Payroll Time and Labor Audit Report

HICKMAN ELEMENTARY SCHOOL

August 27, 2012

Introduction

The Office of Internal Audit conducted an audit of the payroll time and labor at Hickman Elementary School at the request of the principal. The review included an examination of the PeopleSoft time and labor computer records, Substitute Assignment Management System (SAMS) computer records, and payroll documentation maintained at the school site.

For the school year 2011-2012, 55 employees were assigned at Hickman Elementary School, of this total, 35 were certificated employees and 20 were classified employees.

Audit Scope and Objectives

The scope of this audit included a review of all supporting documentation for the payroll time and labor from July 1, 2011 through February 29, 2012. A review of employees' absences reported in SAMS and unrecorded absences for custodial staff for the 2010-2011 School Year were also included.

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. Absences reported in SAMS, but not posted to time and labor, revealed 55 instances (394.20 hours) for the 2011-2012 School Year (through February 29, 2012) and 99 instances (762.00 hours) for the 2010-2011 School Year. In addition, a prior year audit for the 2009-2010 School Year revealed 95 instances (718.17 hours), and 13 of these 95 instances have not been posted to time and labor.

2. There were 16 instances for absences totaling 99 hours that were not posted to time and labor.
3. Absences totaling 228.00 hours for 2011-2012 and 101.00 hours for 2010-2011 were not recorded for the custodians and building services supervisor.
4. Several errors were found on a certificated employee's hourly timecards resulting in an overpayment of \$89.22.
5. Forced vacation time totaling 42.00 hours was not recorded for a special education technician.
6. The dates and hours posted to time and labor did not correspond to the dates and hours worked by noon duty employees, resulting in an overpayment of \$95.54.
7. A total of 173.25 hours of additional pay amounting to \$5,087.22 were posted to time and labor without supporting documentation, as a result, authorization could not be determined.
8. Absences and hourly time for 23 timecards totaling 194.75 hours have no authorizing signature.
9. Supporting leave time documentation for 41 absences totaling 291.00 hours was missing, as a result, authorization could not be determined.
10. Noon duty-hourly time posted to time and labor totaling 931.50 hours (\$10,470.06) is not supported by classified timecards.
11. The Audit Paid to Reported Time Report was not prepared.
12. Two noon duty hourly employees started working without fingerprint clearance.
13. Substitute pay for 3 days had no signature on the sign-in-sheets, and substitute pay for 1 day had no supporting sign-in-sheet.
14. Several employees did not sign in on the sign-in-sheets on some of the days; 3 of the employees did not sign in for several months during the school year.
15. District Business Professional Development (DBSPD) absences reported in SAMS for 76 instances totaling 600.40 hours for the 2010-2011 and 2011-2012 School Years was not posted to time and labor.
16. Several timecards contained miscellaneous timekeeping errors.

Conclusion

Our review of the time and labor at Hickman Elementary School 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. The audit showed a significant multi-year issue with the lack of processing absences. Absences and hours entered into the payroll time and labor must be properly supported, authorized and processed against employee absence balances 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. Site administration must immediately implement internal controls that include appropriate reviews and approvals of timecard transactions.

The principal needs to institute procedures to assure the completion of payroll certification through review and signature approval of the Audit to Paid Time Report. The principal is to ensure that all identified errors are corrected and policies are implemented to certify compliance with district procedures.

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



Susan Jarrold
Audit Manager



W. Stephen Carr
Director, Office of Internal Audit

Audit Findings and Recommendations

1. Absences reported in SAMS, but not posted to the time and labor, revealed 55 instances (394.20 hours) for the 2011-2012 School Year (through February 29, 2012) and 99 instances (762.00 hours) for the 2010-2011 School Year. In addition, a prior year audit for the 2009-2010 School Year revealed 95 instances (718.17 hours), and 13 of the 95 instances have not been posted to time and labor.

Employee's absences were reported to SAMS, but no corresponding absence was posted that reduced the employee's leave balance(s) in time and labor. Payroll errors continued over 3 years. Time Period July 1, 2011 through February 29, 2012 revealed 55 instances (394.20 hours) not being reported to the time and labor. Time period July 1, 2010 through June 30, 2011 revealed 99 instances (762.00 hours) not being reported to time and labor. A previous audit from October 21, 2010 revealed 95 instances (718.17 hours) of absences not posted to time and labor. The timekeeper was required to submit Time Sheet Error Notices (TSENs) to correct these 2009-2010 payroll errors. Of these 95 instances, 13 absences have not been recorded to time and labor.

Absences should be posted in the month that they were taken. Timely posting to time and labor is essential due to the number of days allowed for a site timekeeper to post time in time and labor. If the site does not post time within 90 days, this requires the site timekeeper to use additional time to resolve the error and complete TSENs that they send to the Payroll Department to post the unrecorded absences. These corrections impact the regular work assigned to the Payroll Specialist, requiring them to review the document to determine accuracy and completeness, followed by their posting the entries to the PeopleSoft Time and Labor system.

Below is a summary of absences not posted to time and labor.

Time Reporting Code (TRC)	Description	Total Hours 11-12*	Total Hours 10-11	Total Hours 09-10
BRV	Bereavement	21.00	32.00	32.00
CRT	Court Appearance	0.00	0.00	3.20
JUR	Jury Duty	24.00	0.00	8.00
PRB	Personal Business	28.80	21.00	8.00
PRN	Personal Necessity	8.00	136.00	120.00
SLF	Sick Leave Full	312.40	573.00	546.97
	Totals	394.20	762.00	718.17

* Through February 29, 2012

Recommendation

The principal is to identify and effect controls that ensure absences reported to SAMS are recorded timely to the PeopleSoft time and labor system.

The timekeeper is to make corrections by submitting TSENs to the Payroll Department.

2. **There were 16 instances for absences totaling 99 hours that were not posted to time and labor.**

Our review of payroll records from July 1, 2011 through February 29, 2012, revealed that 16 instances representing 99 hours were not posted to time and labor. These timecards were incorrectly filed with the timecards already recorded.

Below is a summary of the hours that were not posted to time and labor.

TRC	Description	Instances	Hours
DBSPD	District Business Prof Develop.	6	29.00
PB2HR	Personal Business 2 Hours	1	2.00
PRB	Personal Business	1	8.00
PRN	Personal Necessity	1	8.00
SLF	Sick Leave Full	4	28.00
VAC	Vacation	3	24.00
Totals		16	99.00

Recommendation

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

The timekeeper is to make corrections by submitting TSENs to the Payroll Department.

3. **Absences totaling 228.00 hours for 2011-2012 and 101.00 hours for 2010-2011 were not recorded for the custodians and building services supervisor.**

No leave forms were found at the site for a significant number of absences taken by the building services supervisor and custodians. Custodial Services office received communication for a number of these absences from the building services supervisor. Audit could not determine that the school site's timekeeper was informed of these absences; the district had terminated the employee.

The Principal has the responsibility to have practices that assure the recording of all absences during the school year. All absences taken by the building services supervisor and custodians during the school year must be reported to the school site. The absences were not posted to time and labor and consequently, not deducted from the employee's leave accrual balances.

TRC	Description	Instances	Hours 2010-11	Hours 2011-2012
JUR	Jury	2	16.00	
PRB	Personal Business	2		8.00
PRN	Personal Necessity	1		8.00

RWK	Reduced Work Year	11	88.00	
SLF	Sick Leave Full	19	52.00	85.00
VAC	Vacation	9	72.00	
		44	228.00	101.00

Recommendation

The principal is to effect practices that will ensure all absences taken by the building services supervisor and custodians is reported to the site accurately and timely.

Based on the pattern of unreported absences chargeable against leave balances, this finding supports that intervention against staff is needed. The principal, as manager has the need to take action appropriate to the audit findings in accordance with the managerial duties. Human Resources Officer and Legal Counsel are available to assist with this process.

The timekeeper is to make corrections by submitting TSENs to the Payroll Department.

4. Several errors were found on a certificated employee's hourly timecards resulting in an overpayment of \$89.22.

The hours and dates recorded on several timecards for a certificated employee was input incorrectly by the timekeeper resulting in an overpayment of \$89.22. In addition, the dates worked were not indicated on one timecard, preventing a determination of the propriety of the entered time.

The timekeeper should verify the dates and hours on the timecards for completeness and accuracy before posting to time and labor.

Recommendation

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

The timekeeper is to make corrections by submitting TSENs to the Payroll Department.

5. Forced vacation time totaling 42.00 hours was not recorded for a special education technician.

Forty-two hours of forced vacation time during December 2011 was not posted to time and labor for one of the special education technicians. The special education technician position adheres to the Para Educator's calendar schedule which requires forced vacation time from December 19, 2011 to December 29, 2011. The Office of Internal Audit noted that these forced vacation days were not posted to time and labor resulting in an overstatement of the employee's accrued vacation hours.

Failure to post vacation time exposes the district to potential loss should the employee terminate and receive payment for unused vacation time.

Recommendation

The principal is to effect practices having the timekeeper record forced vacation accurately and timely for all employees.

The timekeeper is to make corrections by submitting TSENs to the Payroll Department.

- 6. The dates and hours posted to time and labor did not correspond to the dates and hours worked by noon duty employees, resulting in an overpayment of \$95.54.**

The dates and hours posted to time and labor did not match the dates and hours recorded on the noon duty employee's sign-in-sheets. For example, the hours worked on September 6, 2011 and September 12, 2011 were combined and posted on September 12, 2011 to time and labor. In another example, one noon duty employee had more hours input for two days than the hours actually worked resulting in an overpayment of \$95.54.

The hours posted to time and labor for any given date must match the actual hours worked as documented on the timecard.

Recommendation

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

The timekeeper is to make corrections by submitting TSENs to the Payroll Department.

- 7. A total of 173.25 hours of additional pay amounting to \$5,087.22 were posted to time and labor without supporting documentation, as a result, authorization could not be determined.**

Our review of payroll records for the period July 1, 2011 through February 29, 2012 revealed that 173.25 hours totaling \$5,087.22 were reported and paid without timecards. As a result we could not determine if the hours paid were for justifiable purposes and authorized.

Timecards must be completed and approved and kept on file to substantiate payments and for audit purposes.

Summarized below are hours paid that did not have supporting documentation.

TRC	Description	Hours	Amount
EXTRA	Extra Time	4.75	\$78.86
NCT	Non Classroom Hourly	164.50	4,882.10

OTH	Overtime	4.00	126.26
	Totals	173.25	\$5,087.22

Recommendation

We recommend that the principal consistent with their responsibilities, institute practices that:

- Require responsible staff to complete a timecard.
- Require timekeepers to not enter addition time in Time and Labor without properly approved timecards.
- Maintain a tracking system that accounts for timecards retention that complies with district policy.

8. Absences and hourly time for 23 timecards totaling 194.75 hours have no authorizing signature.

Our audit of the payroll records from July 1, 2011 through February 29, 2012, revealed that 23 timecards, representing 194.75 hours were posted to time and labor without any authorizing signature. The timekeeper did not submit the timecards to the principal for authorization.

Below is a summary of the time reporting codes and hours not authorized by the principal:

Time Reporting Code	Description	# of Time Cards	Total Hours
DBS	District Business	1	8.00
DBSPD	District Business Prof Develop.	3	24.00
EXTRA	Extra Time	2	4.75
JUR	Jury	1	8.00
NCT	Non Classroom Hourly	5	97.50
OTH	Overtime	5	22.50
PB2HR	Personal Business 2 Hours	1	2.00
SLF	Sick Leave Full	1	8.00
VAC	Vacation	4	20.00
	Totals	23	194.75

Recommendation

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

The timekeeper is to not enter absences and additional pay hours in time and labor without properly approved timecards.

9. Supporting leave time documentation for 41 absences totaling 291.00 hours was missing, as a result, authorization could not be determined.

We examined the leave time reported for the pay period starting July 1, 2011 through February 29, 2012 for certificated and classified employees. The audit revealed that absences posted to time and labor for 41 instances representing 291.00 hours did not have supporting documentation.

Timecards must be completed and approved and kept on file to substantiate leave time and for audit purposes

Below is a summary of leave time that did not have supporting documentation.

TRC	Description	Instances	Total Hours
PB2HR	Personal Business 2 Hours	3	5.50
RWY	Reduced Work Year	2	16.00
SLF	Sick Leave Full	17	131.70
SLH	Sick Leave Half	16	121.80
VAC	Vacation	3	16.00
	Totals	41	291.00

The timekeeper should ensure that all absence requests and other 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.

Recommendation

We recommend that the principal require responsible staff to complete absence request forms and institute practices that monitor completion of these tasks according to policy.

10. Noon duty-hourly time recorded to time and labor totaling 931.50 hours (\$10,470.06) is not supported by classified timecards.

Hickman Elementary has never used classified timecards to report hours worked by their noon duty employees; the hours worked have been reported on the classified hourly sign-in-sheet. The classified timecard is the official document for classified hourly time. The classified card requires the employee to sign to attest to the hours worked and for the principal to authorize the hours worked.

Recommendation

Noon duty employees have now been converted to salary employees and no longer require timecards. However, when hourly pay is required, the hours must be reported on classified timecards.

11. The Audit Paid to Reported Time Report was not prepared

The audit reveals that the Audit Paid to Reported Time Reports from July 1, 2011 through December 31, 2012 were not prepared by the timekeeper and authorized by the principal to certify that the processed payroll was accurate.

The Audit Paid to Reported Time Report must be printed twice a month for each payroll cycle, and submitted to the principal for review and signature. The principal is responsible for certifying each payroll.

Recommendation

The principal is to comply with district policy that requires their certification of payroll processing through review and signature approval of the Audit to Paid Time Report.

12. Two noon duty hourly employees started working without fingerprint clearance.

One employee, started working noon duty hourly time on September 6, 2012; however, his fingerprints did not get cleared until October 10, 2011. A second employee started working noon duty hourly time from September 6, 2011 through September 27, 2011 per the hourly timesheets; however this employee was never hired, and not assigned an identification number. No fingerprint record existed. This employee's par was cancelled and the employee was not paid for the hours worked. The principal recalls the employee working as a noon duty employee, but does not know why the par was cancelled or why the employee stopped working. The timekeeper could not be interviewed because she has terminated from the district.

California Education Code 45125 requires the governing board of any school district to have their employees fingerprinted. A criminal background clearance must be received by the employing school district and county office prior to new employees rendering paid service.

Recommendation

The principal is to comply with the fingerprint requirements and assure that all employees are fingerprinted prior to beginning work at their site.

13. Substitute pay for 3 days had no signature on the sign-in-sheets, and substitute pay for 1 day had no supporting sign-in-sheet.

Before a site approves payment for a substitute, the site must verify that the substitute did in fact show at the site. This verification process requires the site to print a daily Job Report from SAMS, and requires the substitute to sign in on the Job Report. No signatures could be found on the Job Reports for three of the paid substitutes, and no Job Report could be found for one of the paid substitutes. Without the proper process taking place, the site cannot determine that the substitutes did work. The site should not pay any substitute until his/her signature is obtained on the corresponding Job Report.

Recommendation

The Principal is to effect practices requiring the timekeeper to verify the SAMS job after the substitute signature is verified on the daily Job Report.

Should the timekeeper determine that the subs did not show at the site, the timekeeper is to make corrections by submitting TSENs to the Payroll Department.

14. Several employees did not sign in on the sign-in-sheets on some of the days; 3 of the employees did not sign in for several months during the school year.

A review of the sign-in-sheets for the employees revealed that the sign-in-sheets did not represent the entries posted to time and labor. Documentation for employee attendance should match the entries posted to time and labor. When an employee does not sign in, and no corresponding absent is posted to time and labor, the site cannot determine whether the employee was absent. The timekeeper should highlight all the spaces on the sign-in-sheet that were not signed by the employee, this action then prompts the employee to follow-up with the timekeeper to resolve the absence.

Recommendation

The principal is to ensure that sign-in-sheets are properly completed and institute a process that assures staff sign-in.

15. District Business Professional Development (DBSPD) absences reported in SAMS for 76 instances totaling 600.40 hours for the 2010-2011 and 2011-2012 School Years was not posted to time and labor.

Employee absences due to DBSPD were reported to SAMS, but not posted to the time and labor. There were no timecards completed for these DBSPD hours.

TRC	Description	School Year	Instances	Total Hours
DBSPD	Dist. Business Professional Development	2010-11	54	432.00
DBSPD	Dist. Business Professional Development	2011-12	22	168.40
			76	600.40

These absences must be posted to time and labor even though these hours do not affect the employee's accrual leave balances. The district accounts for employee services by having a record in time and labor to recognize the employee's absence from their site location.

Recommendation

The principal is to ensure that all future DBSPD absences reported to SAMS are recorded timely to time and labor.

Rather than submitting TSEs to the Payroll Department for these DBSPD hours, the Office of Internal Audit recommends that the timekeeper prints and places a memo in the employee's payroll file kept at the site for each employee.

16. Several timecards contained miscellaneous timekeeping errors.

Time reporting errors were found on several timecards.

- The first error noted is for a certificated employee having 8 hours of personal business and 8 hours of jury duty recorded to time and labor on the same day. Each entry is supported by an absence request form. The absence request form for jury duty is supported with a summons, but no time certification. The employee's personal business hours exceeded 24 hours for 2011-2012; certificated employees are allowed 24 hours for personal business.
- The second error is for an employee taking bereavement for a friend. Per District Procedure #7140, bereavement is allowed for immediate family members only.
- The last two errors are for employees taking 8 hours jury duty which may not have exceeded three-fourths of their work day. Per District Procedure # 7144, employees are expected to return to work when they serve only a partial day on jury duty. The jury service and distance travel time may not have exceeded three-fourths of the hours in the employee's normal workday. The employee's supervisor determines whether the employee must return to work after considering factors for each employee.

Date	TRC	Hours Taken	Comments
10/19/2011 10/20/2011	PRB/JUR	8.00	<ul style="list-style-type: none">• Both PRB and JUR recorded to time and labor on 10/19/2011• No time certification for Jury Duty• PRB exceeds allowable hours
12/6/2011	BRV	8.00	Cannot use BRV for non-family members
9/13/2011	JUR	8.00	Jury service does not exceed 3/4 of total hours
1/26/2012	JUR	8.00	Jury service does not exceed 3/4 of total hours

Recommendation

The principal and timekeeper are to comply with the district leave policies and verify that employees complete accurate timecards.

The timekeeper is to make corrections by submitting TSEs to the Payroll Department.



San Diego Unified
SCHOOL DISTRICT

Hickman Elementary
Jennifer Wroblewski, Principal
P- 858.271.5210
F- 858.566.9010

To: Stephen Carr
From: Jennifer Wroblewski
Date: October 24, 2012
Re: Hickman Audit Update August 27,2012

Enclosed please find my responses to the audit which defines the actions taken to correct the issues and the new procedures that are now in place to prevent this from occurring again.

Thank you.

J. Wroblewski

/bom

Payroll Time and Labor Audit Report
Hickman Elementary School
August 27, 2012

Please note: Since this audit was performed, we now have a new time keeper, ESA Barbara O'Mahoney. All processes now in place have been reinforced with the change in timekeepers.

- 1. Absences reported in SAMS, but not posted to time and labor, revealed 55 instances (394.20 hours) for the 2011-2012 School Year (through February 29, 2012) and 99 instances (762.00 hours) for the 2010-2011 School Year. In addition, a prior year audit for the 2009-2010 School Year revealed 95 instances (721.17 hours), and 13 of these 95 instances have not been posted to time and labor.**

Employee absences are reported to SAMS by all employees, classified and certificated. The absences are posted in the PeopleSoft Time and Labor System. The timekeeper prints a daily absence report from SAMS and the absences are posted to the PeopleSoft Time and Labor System. She uses this report as a reconciliation tool, daily. Timecards are now organized in a notebook, by employee name to support these absences reported to SAMS. TSENs for the absences that were older than 90 days were submitted to the Payroll Department in order to correct these errors. Management is ensuring that all future absences are reported to SAMS and properly reported to the PeopleSoft Time and Labor System via monitoring and checking the monthly Time Summary by Account and Audit Reported to Paid Time Report.

The timekeeper has submitted the TSENs to the Payroll Department.

- 2. There were 16 instances for absences totaling 99 hours that were not posted to time and labor.**

Management monitors time and labor processing and has established procedures to oversee site processing. We monitor this through the use of the Audit Reported to Paid Time Report. Our timekeeper has submitted TSENs to the Payroll Department for hours paid and absences taken, and not recorded to the PeopleSoft Time and Labor System.

- 3. Absences totaling 228.00 hours for 2011-2012 and 101.00 hours for 2010-2011 were not recorded for the custodians and building services supervisor.**

Auditor worked with custodial operations who submitted TSENs to Payroll Department. Beginning 4/1/12, all custodial employees have been required to call their absences into the SAMS system. This has been closely monitored by the ESA and Principal via the Audit Reported to Paid Time Report. Their absences have been generated on the SAMS report. All remaining TSENs were submitted to the

Payroll Department. The Audit Reported to Paid Time Report is generated monthly and monitored by the timekeeper and principal.

4. Several errors were found on a certificated employee's hourly timecards resulting in an overpayment of \$89.22.

The timekeeper is verifying dates and hours on the timecards for completeness and accuracy before recording to the PeopleSoft Time and Labor, as monitored by the Principal for follow through.

Employee signed time cards. This employee now signs in, daily. She completes hourly time cards which are inputted into PeopleSoft in a timely manner. Corrections were made by the ESA by submitting TSENs to the Payroll Department.

5. Forced vacation time totaling 42.00 hours was not recorded for a special education technician.

The timekeeper made the corrections by submitting a time sheet error notice to the Payroll Department. Timekeeper records vacation time for all classified employees for Winter and Spring Break. The Principal is checking the Time Summary Report and Audit Reported to Paid Time Report every month to ensure that forced vacation for all employees is recorded accurately and timely.

6. The dates and hours posted to time and labor did not correspond to the dates and hours worked by noon duty employees, resulting in an overpayment of \$95.54.

Via the Audit Reported to Paid Time report, the principal has reinforced practices having the timekeeper review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll.

Noon duty are now salaried. They sign in when they work and call into SAMs when they are absent. They fill out proper absence forms which are then entered into PeopleSoft by the timekeeper.

The timekeeper made corrections by submitting TSENs to the Payroll Department.

7. A total of 173.25 hours of additional pay amounting to \$5,087.22 were posted to time and labor without supporting documentation, as a result, authorization could not be determined.

The principal will continue to institute practices that:

- Require responsible staff to complete a timecard.
- Require timekeeper to not enter additional time in Time and Labor without properly approved timecards.

- Maintain a tracking system that accounts for timecards retention that complies with district policy. Completed and approved timecards are kept on file to substantiate leave time and for audit purposes.

A process continues to be in place and is followed consistently by the current timekeeper.

8. Absences and hourly time for 23 timecards totaling 194.75 hours have no authorizing signature.

The principal will continue to have the timekeeper review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll. A process continues to be in place and is consistently followed through by the present timekeeper.

The new timekeeper has been instructed not to enter absences and additional pay hours in time and labor without properly approved timecards.

9. Supporting leave time documentation for 41 absences totaling 291.00 hours was missing, as a result, authorization could not be determined.

The principal requires responsible staff to complete absence request forms and institutes practices that monitor completion of these tasks according to policy. This process has always been in place. The principal will monitor follow through on ensuring the timekeeper keeps supporting documentation on file when processing time and labor.

10. Noon duty-hourly time posted to time and labor totaling 931.50 hours (\$10,470.06) is not supported by classified timecards.

Noon duty employees have now been converted to salary employees and no longer require timecards. However, when hourly pay is required, the hours are reported on classified timecards. The L1 time card requires the employee to sign to attest to the hours worked and for the principal to authorize the hours worked. This will be monitored by the monthly Audit Reported to Paid Time Report.

11. The Audit Paid to Reported Time Report was not prepared.

The principal complies with district policy that requires their certification of payroll processing through review and signature approval of the Audit to Paid Time Report, every month. These are now kept in a notebook in our school office.

12. Two noon duty hourly employees started working without fingerprint clearance.

The principal will comply with the fingerprint requirements and assure that all employees are fingerprinted prior to beginning work at their site. We will only hire those who have been processed through HR.

13. Substitute pay for 3 days had no signature on the sign-in-sheets, and substitute pay for 1 day had no supporting sign-in-sheet.

The Principal requires the timekeeper to verify the SAMS job after the substitute signature is verified on the daily Job Report.

Should the timekeeper determine that the subs did not show at the site, the timekeeper will make corrections to SAMs and will not verify the job. The timekeeper will cancel out the sub and note as "no show" in SAMs.

14. Several employees did not sign in on the sign-in-sheets on some of the days; 3 of the employees did not sign in for several months during the school year.

The principal ensures that sign-in-sheets are properly completed and has instituted a process that assures staff sign-in. Principal spoke to each individual who has not been signing in, daily. If an employee is present, they are to initial. If they are absent, the timekeeper notes they are absent on the time sheet. If an employee fails to sign in, they will be alerted in person and eventually in writing to follow the procedure put in place.

15. District Business Professional Development (DBSPD) absences reported in SAMS for 76 instances totaling 600.40 hours for the 2010-2011 and 2011-2012 School Years was not posted to time and labor.

The principal will ensure that all future DBSPD absences reported to SAMS are recorded timely to time and labor.

Rather than submitting TSEs to the Payroll Department for these DBSPD hours, the timekeeper printed and placed a memo in the employee's payroll file kept at the site for each employee.

16. Several timecards contained miscellaneous timekeeping errors.

The principal and timekeeper will comply with the district leave policies and verify that employees complete accurate timecards. The timekeeper made corrections by submitting TSEs to the Payroll Department.