




TO: Dr. Julie Martel, Area Superintendent
FROM: W. Stephen Carr, Director, Office of Internal Audit 
DATE: April 11, 2013
RE: Mira Mesa High School Payroll Audit

Jaime Buensuceso, Operations Auditor has completed the attached payroll audit of Mira Mesa High School. 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.

The Office of Internal Audit takes a necessary action to rebut several presentations in the principal's response to the audit report.

Finding 1 - The audit finding remains.

"First," here the principal points to the final report being revised from the original draft. As explained to the principal in the audit conference, draft review is the normal audit process - to obtain clarity, precision and auditee input prior to finalizing audit findings and to a final report being released. The draft review is a step in the audit process leading to developing the final report, hence the designation draft.

1st bullet, pay designation, "Special Activities Sponsor."

The principal references procedures 7232 and 7233 according to being in conflict. Procedure 7232 provides the parameter for administering designations selected from procedure 7233, there is not a conflict. The principal's interpretation would be limitless, since at its core, or ultimately every district activity is for the benefit of students - extending from classroom instruction to the custodial and transportation staffs as well as business support. All these functions and tasks are ultimately related to the direction of student activities.

Pay type designations exist to afford transparency, specificity, allocation detail and oversight of the application of district resources. The classification, Pro Rata, exists for paying these administrative tasks (see 3rd bullet). Pro Rata requires documenting when the work was performed, stipends do not.

2nd bullet

The second bullet relates to administrative tasks for which Pro-Rata pay is to be assigned. "Special Activities Sponsor" extended day pay and procedure revolves around student interface, District Procedure 7232:

2. Definitions

a. Extended-day payments: Payments made by the district to regular contract and substitute teachers who are given responsibility for supervision or direction of student activities involving a degree of service and responsibility beyond the range of normal teaching responsibilities as measured by an extended-day classification plan, and to limited assignment teachers supervising athletic activities of students..

3rd bullet

Audit reviewed the binder detail and analyzed the work performed relative to the Special Activities Sponsor designation. The supplied materials did not support in time period completion nor work for being paid by Extended Day Stipend.

	<u>Support</u>	<u>Description</u>	<u>Dated</u>	<u>In</u> <u>DateRange</u>	<u>Function</u>	<u>Apply</u>
1	ASB	Calendar	7/6/11	y	ASB Advisor	N
2	ASB	Articles	3/10/11	n	ASB Advisor	N
3	ASB	Property Management	4/1/11	n	ASB Advisor	N
4	ASB	Comm Media Tech	4/1/11	n	ASB Advisor	N
5	ASB	Comm of Recognition	4/1/11	n	ASB Advisor	N
6	ASB	Comm of Publicity	4/1/11	n	ASB Advisor	N
7	ASB 13 more	comm	4/1/11	n	ASB Advisor	N
8	ASB	ASB Calendar	Unknown	Unknown	ASB Advisor	N
9	ASB 3 more	Home Coming Spirit	Unknown	Unknown	ASB Advisor	N
10	WASC	Giusti Memo Commun	9/21/10	n	Administrative	N
11	WASC	Giusti Memo Council	3/28/11	n	Administrative	N
12	WASC	Contact list	7/12/10	n	Administrative	N
13	WASC	Professional Dev	7/12/10	n	Administrative	N
14	WASC	Professional Dev	1/6/11	n	Administrative	N
15	FitnessGram	2010-11 Results	Unknown	Unkown	Administrative	N
16	EL/RFEP	Student Roster Sample Packet Lang	Unknown	Unkown	Administrative	N
17	EL/RFEP	Ofcu	Unknown	Unkown	Administrative	N
18	Safe Harbor	Safe Harbor Calculator	Unknown	Unkown	Administrative	N
19	WASC	WASC_CDE	Unknown	Unkown	Administrative	N
20	WASC	Various Assessment	Unknown	Unkown	Administrative	N
21	Website Testing	Website Management	Unknown	Unkown	Administrative	N
22	Calendar Testing	CST/AP	8/30/11	y	Administrative	N
23	Calendar	Master Calendar	9/8/11	y	Administrative	N
24	EL/RFEP	Packet Memo Giusti	9/13/11	y	Administrative	N
25	CMA	CMA Results 9th	9/13/11	y	Administrative	N
26	Tutoring Plan	Tutor Stipend	9/21/11	y	Stipend Exists	N
27	Intervention	Interventions 2011-12	7/8/11	y	Student	Y
28	FitnessGram	Students needing PE			Administrative	N

Unknown - Document has no date reference

N - not applicable to Special Activities Sponsor position

n - created outside of the date paid time period

Finding 2- The audit finding remains.

Payment happened outside the district and circumvents the process to maintain equity throughout the district and CIF.

Coaches are not paid based on tasks assigned, there are head coaches and assistance coaches; the head coach determines the tasks assigned to the assistant coaches and pay is not commensurate with assignments. The head coach has no authority to determine and authorize payment.

Administrative Procedure 2600 places site payroll responsibility and authorization with the principal, not staff.

Finding 3 - The audit finding remains.

Payment happened outside the district and circumvents the process to maintain equity throughout the district and CIF.

The district paid the coach for 2010 on 12/01/2010 payroll record EXP (Walk On Coach), both the district and PBO paid the coach.

Administrative Procedure 2600 places site payroll responsibility and authorization with the principal, not staff.

c: Members. Board of Education
W. Kowba
C. Marten
N. Meyer
J. Martel
L. Schoenke
S. Weir

e-mail report:
Members, Audit Committee



Payroll Time and Labor Audit Report

Mira Mesa High School

April 11, 2013

Introduction

The Office of Internal Audit conducted an audit of the payroll time and labor at Mira Mesa High School for the period July 1, 2010 through June 30, 2012.

The review included an examination of PeopleSoft time and labor computer records, applicable district procedures, and payroll documentation maintained at the school site.

The employees assigned at Mira Mesa High School totaled 206 including the principal.

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, 2012.

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 payable hours were recorded timely and accurately.
- To verify that all absences are payable hours, are authorized and properly documented.
- To determine that monthly positions are valid and full time equivalent agrees to employee's actual hours worked.

Audit Findings Summary

1. The principal paid six (6) extended-day units, for the period 7/1 – 10/1/2011 to a teacher for “Special Activities Sponsor” in the amount of \$5,442.30, the support provided for the assigned duties fail to satisfy the requirement for this pay category; the payment happened a week before the teacher’s promotion to Vice Principal, a position not eligible for extended day assignment.
2. A certificated football coach submitted an improper claim to the Marauder Football Booster Club in the amount of \$2,400.00 on 12/20/10 for coaching services that was already paid to him by the district.
3. A walk on football coach acquired duplicate payment for coaching services by charging the district and the Marauder Football Booster Club for the same services during the 2011 Football Season.
4. Extended-day units totaling \$4,988.78 were paid to a teacher and to the SSOS although no classification existed for the extended unit assignments.
5. The principal allowed a teacher to work more than ten (10) hours per week of additional hourly assignments totaling \$5,071.91.
6. The teacher did not indicate the time when the work started and ended on the time cards submitted for the period November 2010 to April 2011 totaling 303 hours in the amount of \$9,764.71.
7. The timekeeper paid three hours of Regular Time (REG) in the amount of \$33.72 to an employee for work that was not performed.
8. Two basketball coaches inappropriately used their leave benefits in order to obtain paid leave when they attended the coach’s clinics in Las Vegas, Nevada.
9. Employees’ absences totaling 637 hours were not recorded in the Time and Labor system.
10. Additional pay amounting to \$48,646.38 from July 2010 through June 2012 was posted to Time and Labor without supporting documentation on file.
11. Supporting documentation for benefit absence request forms totaling 3,028.30 hours were missing. As a result propriety of the absences could not be determined.
12. Three employees submitted overtime hours without deducting “unpaid duty meal period”.
13. Three employees submitted “Bereavement Leave” forms without explanation and comments such as relationship to the employee and location of the funeral.
14. Overtime hours and absences of three employees were incorrectly recorded.

Conclusion

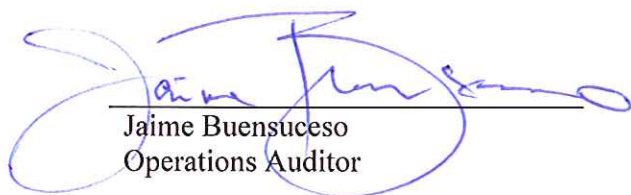
Based on the results of the audit test that we performed, Mira Mesa High School administration failed to satisfy district payroll processing requirements and are out of compliance. The audit noted the principal signed the required Audit to Paid Time Reports, however, the significant numbers reported in audit findings #9, #10 and #11 show that the reports were not used effectively to validate payroll processing. This audit disclosed 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 principal must comply with prescribed policies and procedures regarding payment of payable time such as overtime, extra time, and extended-day units to prevent abuse and misuse of district's resources. The combined extended day units and external payments of the football coaches reflects a compromised system of payment for district employment.


Payable hours entered into the payroll time and labor must be supported by a timecard that indicates the start time, end time, and the description of the work performed. Administration is to assure that these timecards are properly authorized to substantiate the basis for payment and to protect district's assets from misuse.

The principal is responsible for certifying each payroll and must adequately supervise the time and labor operations of the school. The principal must ensure that all identified errors are corrected and policies are implemented that certify compliance with School District procedures.

We appreciate the cooperation extended by the staff during the examination.



Jaime Buensuceso
Operations Auditor



W. Stephen Carr
Director, Office of Internal Audit

Audit Findings and Recommendations

1. The principal paid six (6) extended-day units, for the period 7/1 – 10/1/2011 to a teacher for “Special Activities Sponsor” in the amount of \$5,442.30, the support provided for the assigned duties fail to satisfy the requirement for this pay category; the payment happened a week before the teacher’s promotion to Vice Principal, a position not eligible for extended day assignment.

In school year 2011/2012, the principal approved payments of six (6) extended day units in the amount of \$5,442.30 submitted by the teacher for “Special Activities Sponsor” for the period 7/1/11 to 10/1/11. Extended-day units are restricted to supervision and direction of student activities. The six (6) extended day unit assignment for “Special Activities Sponsor” for the period 7/1/11 to 10/1/11 included the period (7/1/11 to 9/5/11) when the school was closed and students were on vacation.

The support provided for paying the extended-day units was principally for the performance of administrative duties. Administrative tasks do not qualify for payment by extended-day units.

Administrative Procedure 7232 restricts extended day units to:

2. Definitions

b. **Extended-day classification plan:** A plan for determining degree of service and responsibility required for supervision or direction of authorized extended-day student activities based upon objective classification factors involving responsibility, time, and pressure.

5. **Limitation of Assignment**

e. Extended-day payments are made only for supervision and direction of student activities. “Scouting” activities of coaches cannot be counted as hours spent in the extended-day program.

The six (6) extended day units totaling \$5,442.30 are questionable because the period covered by the extended-day pay assignment is in concert with the teacher having other additional pay earnings. From the start of school year, 9/6/11 to 10/20/11, in addition to base regular time of 8 hours, MMHS paid an additional four (4) hours PRO (Pro rata) on a daily basis for PAL (Parent Academic Liaison) duties totaling 132 hours in the amount of \$4,415.60.

The additional pay schedule follows:

Date covered	Date paid by payroll	Assignment	Amount Paid
7/1/11 – 10/1/11	11/1/11	Special Activities Sponsor	Extended day Units 6 units = \$5,442.30
7/18/11 – 7/27/11	9/1/11	Morse High School - curriculum writing.	CRW = \$1,427.52
8/16/11	9/1/11	Morse High School - curriculum writing.	CRW = \$237.92
7/1/11 –			

09/5/11		No student activity – Students on vacation	School is closed
9/6/11- 10/1/11	10/31/11	Worked 12 hours a day; (8 hours – Regular hours plus 4 hours for PAL duties)	PRO = \$2,542.32.
10/2/11 – 10/20/11	10/31/11	Worked 12 hours a day; (8 hours – Regular hours plus 4 hours for PAL duties)	PRO = \$1,873.28.

Recommendation:

We recommend that management take action relative to the principal approval of extended day unit earnings that do not qualify for services rendered and being in concert with additional earnings.

2. A certificated football coach submitted a fraudulent claim to the Marauder Football Booster Club in the amount of \$2,400.00 on 12/20/10 for coaching services that was already paid by the district.

On 12/20/10, a certificated football coach submitted a claim to the Marauder Football Booster Club in the amount of \$2,400.00 for coaching services, already paid by the district on 11/1/10 in the amount of \$3,628.20 equivalent to four (4) extended day units.

District Administrative Procedure No. 7035, section C.2.a. states, “Employee shall not engage in any outside employment, activity, or enterprise for compensation which is inconsistent, incompatible or in conflict with his/her duties with the school district. For example:

- (1) Use of school district time, facilities, equipment, supplies, prestige or influence in a manner clearly for private gain or advantage.*
- (2) Receipt or acceptance of money or other consideration from other than the district for an activity which employee is expected to render in the regular course or hours of his/her employment with the district.*

District Administrative Procedure no. 9325, section C.3.b.(2) states, “District employees will not be employed by a nonprofit organization, foundation, or booster club without prior approval from the district’s Human Resource Services Division.

Also, the Marauder Football Booster Club payment of coaching services is not in compliance with the California Interscholastic Federation (CIF) rules as follows.

CIF bylaws states,

“A coach shall not be reimbursed for coaching services from any source other than the school funds without the approval of the school’s governing board, nor be subject to any bonus arrangement dependent upon the success of the school’s team.”

“Any team, coached by any person receiving any part of the salary for coaching from other than the school funds without the approval of the school’s board, is ineligible.”

The payment is not in compliance with the Interscholastic Athletic Program Handbook City Conference.

Recommendation:

This finding supports that intervention against staff is needed. We require that administration take action relative to the employee's receipt of money from other than the district for an activity that he rendered in the regular course of his district employment.

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

We request that the Director of Athletics report as required to the appropriate governing agencies.

3. A walk on football coach acquired duplicate payment for coaching services by charging the district and the Marauder Football Booster Club for the same services during the 2011 Football Season.

The first payment was made by the Marauder Football Booster Club in the amount of \$590.00 on 9/2/11, and the second payment was paid by the district on 12/1/11 in the amount of \$526.09 equivalent to (0.58) extended day units.

District Administrative Procedure No. 7035, section C.2.a. states, "Employee shall not engage in any outside employment, activity, or enterprise for compensation which is inconsistent, incompatible or in conflict with his/her duties with the school district. For example:

- (1) Use of school district time, facilities, equipment, supplies, prestige or influence in a manner clearly for private gain or advantage.*
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Recommendation:

This finding supports that intervention against staff is needed. We require that administration take action relative to the employee's receipt of money from other than the district for an activity that he rendered in the regular course of his district employment.

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

We request that the Director of Athletics report as required to the appropriate governing agencies.

4. Extended-day units totaling \$4,988.78 were paid to a teacher and to the SSOS although no classification existed for the extended unit assignments.

Positions and designations exist that are eligible for payment by extended-day units. Comparison of the extended-day units paid to several employees with the schedule of eligible positions in Administrative Procedure No. 7233 revealed that there were no allocated units for the following extended-day designations paid to the teacher and SSOS.

Date	Employee	Assignment	Paid Units	Over	Amount
6/28/10	Teacher	Yearly Activities	3.5	3.5	3,174.68
6/27/11	SSOS	End of the Year	2.0	2.0	1,814.10
		Total	5.5	5.5	4,988.78

As a result, the principal had no basis for paying the teacher in the amount of \$3,174.68, and the SSOS in the amount of \$1,814.10 for the extended-day assignments.

Recommendation:

We require that the principal adhere to district requirement.

We require that the principal effect payroll processes that comply with district policy and procedure to control and regulate the use of extended day unit assignment.

5. The principal allowed a teacher to work more than ten (10) hours per week of additional hourly assignments totaling \$5,071.91.

Our review of payroll records for the period July 1, 2009 through June 30, 2011 revealed that a teacher was paid 435 hours of additional hourly assignments totaling \$14,180.31.

From November 1, 2010 to April 20, 2011, the teacher submitted three (3) additional hourly assignments on a daily basis for “CAHSEE preparation” totaling 303 hours in the amount of \$9,764.71.

We noted that \$2,997.39 or (31% of \$9,764.71) of the additional hourly assignments were in excess of the 10 hours of additional hourly assignments per week limit as follows.

School Year	No. of weeks	10 hrs. limit	Actual hrs.	Excess hrs.	Amount
2010/2011	21	210	303	93	\$ 2,997.39

From September 6, 2011 to October 20, 2011, the teacher submitted four (4) of additional hourly assignments on a daily basis for “PAL duties” totaling 132 hours in the amount of \$4,415.60. We noted that \$2,074.52 or (47% of \$4,415.60) of the additional hourly assignments were in excess of the 10 hours of additional hourly assignments per week limit as follows.

School Year	No. of weeks	10 hrs. limit	Actual hrs.	Excess hrs.	Amount
2011/2012	7	70	132	62	2,074.52

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 approve additional hourly assignments of regular full-time employees that exceed the ten hour per week of hourly classroom instruction or non-classroom assignments.

6. The teacher did not indicate the time when the work started and ended on the time cards that she submitted for the period November 2010 to April 2011 totaling 303 hours in the amount of \$9,764.71.

From November 1, 2010 to April 20, 2011, the teacher submitted three (3) additional hourly assignments on a daily basis for “CAHSEE preparation” totaling 303 hours in the amount of \$9,764.71. The time card submitted by the teacher to support the additional hourly assignments did not indicate the time when the work started and ended.

For school year 2010/2011, the teacher submitted two (2) extended day units totaling \$1,814.10 for “Special Activities Sponsor”. Again, the teacher did not indicate the period when the supervision of the activities was performed.

There was an increased risk in loss of funds because the reported time was not supported by a record that showed the actual time when the work started and ended. The absence of documenting the time period when worked reduces the accountability and ability to determine that the work happened.

Recommendation:

We require administration adhere to district requirement showing all information such as the date, the description of the work, and the actual time when the work started and ended be indicated in the timecard.

7. The timekeeper paid three hours of Regular Time (REG) in the amount of \$33.72 to an employee for work that was not performed.

An employee submitted a timecard indicating the he worked 3 regular hours each day for the week of (2/21/11 – 2/25/11) totaling 15 hours. February 21, 2011, was a non-working Holiday (President's Day), so the timekeeper crossed out the 3 hours on 2/21/11, and added the 3 hours on the following days, 1 hour on 2/22/11, 1 hour on 2/23/11, and 1 hour on 2/24/11, in order to pay the employee the total of 15 hours instead of the actual 12 hours worked.

The documentation shows the 1 hour paid on 2/22/11, 1 hour paid on 2/23/11, and 1 hour on 2/24/11 was an inappropriate manipulation of the payroll system to pay for work that was not performed.

Recommendation:

These actions were a violation of staff accountability. Management is to determine whether intervention against a staff member in accordance with performance evaluation is needed.

We require that the school prepare an error notice and submit to payroll to correct the inappropriate payment to the employee.

8. Two basketball coaches inappropriately used their leave benefits to obtain paid leave when they attended the coach's clinics in Las Vegas, Nevada.

The basketball coach used sick leave when he attended the coach's clinics in Las Vegas on 4/30/10. No sick leave card was on file.

The other coach used sick leave in order to obtain paid leave when he attended the coach's clinic in Las Vegas on 4/30/10 and the card did not have the principal's approval signature.

Staff did not comply with District Procedure 7130 Sick Leave.

Recommendation

We require that the principal have the misrepresented sick leave correctly recorded in payroll system.

9. Employees' absences totaling 637 hours were not recorded in the Time and Labor system.

a. Our review of payroll records for the period July 1, 2010 through June 30, 2011, revealed that 234.5 hours of employees' absences were not recorded to the Time and Labor system as follows.

No. of Employees	Type of absences	No. of hours
12	SLF – Sick Leave Full	109.00
7	DBS – District Business	88.00
4	VAC – Vacation	24.50
2	PRB – Personal Business	13.00
	Total	234.50

b. Our review of payroll records for the period July 1, 2011 through June 30, 2012, revealed that 402.5 hours of employees' absences were not recorded to the Time and Labor system as follows.

No. of Employees	Type of absences	No. of hours	Amount
21	SLF – Sick Leave Full	282.00	N/A
1	PBUNP – Personal Bus. Unpaid	32.00	596.32
2	SLH – Sick Leave Half Pay	16.00	284.52
1	UNP – Unpaid Time	8.00	122.53
2	LHS – Sick Leave Half Pay	11.00	80.19
2	PRB – Personal Business	24.00	N/A
2	PRN – Personal Necessity	5.50	N/A
1	RWY – Reduced Work Year	8.00	N/A
2	VAC – Vacation	16.00	N/A
	Total	402.50	1,083.56

As a result employee's accrued benefit balances were overstated and other employees were overpaid because unpaid absences and sick leave half pay were not recorded.

Absences reported in the Substitute (SAMS) are to be accessed and when confirmed, reported in the Time and Labor system using timecards to support the absences.

Recommendation:

We recommend that the principal:

- Effect practices that has staff complete timecards at time of absence, and
- Require the timekeeper to make the corrections by submitting a Time Error Correction Notice to Payroll.
- Effect practices having the timekeeper review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll.

10. Additional pay amounting to \$48,646.38 from July 2010 through June 2012 was posted to Time and Labor without supporting documentation on file.

Our review of the payroll records for the period July 1, 2010 through June 30, 2011, and for the period July 1, 2011 through June 30, 2012, revealed that a total of additional

payment in the amount of \$36,145.01 and \$12, 501.37, respectively were entered into the Time and Labor System without timecards on file as follows.

For the period July 1, 2010 through June 30, 2011.

Code	Description of Hours Paid	Units	Hours	Amount
COA	Walk on Coach	14.70		\$13,333.64
EXP	Walk on Coach Certificated	13.37		12,127.26
OTH	Overtime		133.00	3,107.22
PRO	Pro Rata		62.50	2,945.92
CRH	Classroom Hourly		51.00	2,792.76
EXTRA	Extra Time		83.00	1,249.36
NCT	Non-Classroom Hourly		19.80	588.85
	Totals	28.07	349.3	\$36,145.01

For the period July 1, 2011 through June 30, 2012.

Code	Description of Hours Paid	Hours	Amount
OTH	Overtime	144.50	\$ 4,763.58
CRH	Classroom Hourly	67.00	3,668.92
TUT	Tutor	51.00	1,516.74
PRO	Pro Rata	21.00	1,284.26
SAT	Saturday School	16.00	702.81
NCT	Non-Classroom Hourly	19.00	565.06
	Totals	318.50	\$12,501.37

Timecards are to be retained at the site to substantiate the hours reported in the Time and Labor systems and for audit purposes.

As a result, there was an increased risk in loss of funds because employees may have been paid for time that they did not work due to lack of appropriate written approval that will validate the work performed.

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 overtime or additional pay hours in the time and labor without properly approved timecards.

Maintain a tracking system that accounts for timecards retention that complies with district policy.

11. Supporting documentation for benefit absence request forms totaling 3,028.30 hours were missing. As a result propriety of the absences could not be determined.

We examined the benefit absences reported for the period July 1, 2010 through June 30, 2012 for certificated and classified employees. We found that 3,028.30 hours of absences

did not have leave forms to support the absences for several employees reported in Time and Labor. As a result, we were not able to determine the propriety of the absences as follows.

For the period July 1, 2010 through June 30, 2011.

Code	Description of Hours	Total Hours	Amount
SLF	Sick Leave	713.60	N/A
SLH	Sick Leave Half Pay	461.00	9,273.25
DBS	District Business	168.00	N/A
PRN	Personal Necessity	78.00	N/A
BRB	Bereavement	40.00	N/A
PRB	Personal Business	17.20	N/A
PPI	Personal & Prof Improvement	32.00	N/A
VAC	Vacation	30.00	N/A
IA	Industrial Accident	18.00	N/A
FLH	Floating Holiday	16.00	N/A
	Total	1,573.80	

For the period July 1, 2011 through June 30, 2012.

Code	Description of Hours	Total Hours	Amount
SLF	Sick Leave	798.33	N/A
VAC	Vacation	24.00	N/A
SLH	Sick Leave Half Pay	296.00	5,092.32
LHS	Sick Leave Half Pay	22.87	184.25
DBS	District Business	88.00	N/A
PRB	Personal Business	82.50	N/A
BRB	Bereavement	50.00	N/A
JUR	Jury Duty	12.80	N/A
PPI	Personal & Prof Improvement	32.00	N/A
PRN	Personal Necessity	48.00	N/A
	Total	1,454.50	

Timecards are to be retained at the site to substantiate the hours reported in the Time and Labor system and for audit purposes.

Recommendation:

We recommend that the principal require responsible staff to complete an absence request form and the timekeeper should ensure that all absence requests 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.

12. Three employees submitted overtime hours without deducting “unpaid duty meal period”.

Three employees submitted overtime hours without deducting “unpaid duty meal period” resulting in overpayment as follows.

Employee	Date	Time In and Out	Paid Hours	Should be	Over
No. 1	05/13/11	2:00pm – 9:30pm	7.50	7.00	.50
No. 2	05/27/11	6:15am – 3:15pm	9.00	8.50	.50
No. 3	03/05/11	8:30am – 4:15pm	7.75	7.25	.50
No. 3	04/16/11	10:00am – 5:30pm	7.50	7.00	.50

California Labor Code, Section 512.a states “An employer may not employ an employee for a work period of more than five hours per day without providing the employee with a meal period of not less than 30 minutes, except that if the total work period per day of the employee is no more than six hours, the meal period may be waived by mutual consent of both the employer and employee.”

District procedure no. 7485, section C.6. states, “Lunch Periods. Each classified employee assigned for more than five hours a day shall be entitled to an unpaid duty-free lunch period of not less than thirty minutes.”

Recommendation:

To comply with California Labor Code, and district administrative procedure no. 7485, an employee should not work continuously for 6 hours without taking at least 30 minutes lunch/meal period.

13. Three employees submitted “Bereavement Leave” forms without explanation and comments such as relationship to the employee and location of the funeral.

Employee No.1 and employee No.2, submitted five (5) days and three (3) days bereavement leave respectively without explanation and comments such as relationship to the deceased employee and location of the funeral indicated on the timecard. Employee No.3 submitted bereavement leave for March 29-30/2012 (out of country) and again on May11, 2012 when attending a local family commemoration where the location and relationships were not documented.

Recommendation:

We require that the bereavement leave form submitted by employees adhere to district requirement and indicate the relationship of the employee to the deceased and the location of the funeral.

14. Overtime hours and absences of four employees were incorrectly recorded.

Our review of payroll records for the period July 1, 2010 through June 30, 2011, revealed that overtime hours and absences of four employees were incorrectly recorded to the Time

and Labor system. As a result, two employees were overpaid and accrued leave balances of the other two employees were overstated as follows.

Employee	Date	Reported	Should Be	Hours
No. 1	05/13/2011	DBS	SLF	8.00

Employee	Date	TRC	Reported	Should Be	Over	Under
No. 2	10/08/2010	PRB	4.00	8.00		4.00
No. 3	09/24/2010	OTH	2.50	1.50	1.00	
No. 4	08/08/2010	OTH	8.00	6.00	2.00	
No. 4	05/10/2011	OTH	1.25	.25	1.00	

Recommendation:

The timekeeper should make the necessary corrections in the time and labor by submitting time and error notice to Payroll Department to properly pay the affected employees and properly account their leave absences.

1. The principal paid six (6) extended-day units, for the period 7/1 – 10/1/2011 to a teacher for "Special Activities Sponsor" in the amount of \$5,442.30, the support provided for the assigned duties fail to satisfy the requirement for this pay category; the payment happened a week before the teacher's promotion to Vice Principal, a position not eligible for extended day assignment.

In school year 2011/2012, the principal approved payments of six (6) extended day units in the amount of \$5,442.30 submitted by the teacher for "Special Activities Sponsor" for the period 7/1/11 to 10/1/11. Extended-day units are restricted to supervision and direction of student activities. The six (6) extended day unit assignment for "Special Activities Sponsor" for the period 7/1/11 to 10/1/11 included the period (7/1/11 to 9/5/11) when the school was closed and students were on vacation.

The support provided for paying the extended-day units was principally for the performance of administrative duties. Administrative tasks do not qualify for payment by extended-day units.

Administrative Procedure 7232 restricts extended day units to:

2. Definitions

b. **Extended-day classification plan:** A plan for determining degree of service and responsibility required for supervision or direction of authorized extended-day student activities based upon objective classification factors involving responsibility, time, and pressure.

5. **Limitation of Assignment**

e. Extended-day payments are made only for supervision and direction of student activities. "Scouting" activities of coaches cannot be counted as hours spent in the extended-day program.

The six (6) extended day units totaling \$5,442.30 are questionable because the period covered by the extended-day pay assignment is in concert with the teacher having other additional pay earnings. From the start of school year, 9/6/11 to 10/20/11, in addition to base regular time of 8 hours, MMHS paid an additional four (4) hours PRO (Pro rata) on a daily basis for PAL (Parent Academic Liaison) duties totaling 132 hours in the amount of \$4,415.60.

The additional pay schedule follows:

Date covered	Date paid by payroll	Assignment	Amount Paid
7/1/11 – 10/1/11	11/1/11	Special Activities Sponsor	Extended day Units 6 units = \$5,442.30
7/18/11 – 7/27/11	9/1/11	Morse High School - curriculum writing.	CRW = \$1,427.52
8/16/11 – 7/1/11	9/1/11	Morse High School - curriculum writing.	CRW = \$237.92
09/5/11		No student activity -- Students on vacation	School is closed
9/6/11 - 10/1/11	10/31/11	Worked 12 hours a day; (8 hours -- Regular hours plus 4 hours for PAL duties)	PRO = \$2,542.32.
10/2/11 – 10/20/11	10/31/11	Worked 12 hours a day; (8 hours -- Regular hours plus 4 hours for PAL duties)	PRO = \$1,873.28.

Recommendation:

We recommend that management take action relative to the principal approval of extended day unit earnings that do not qualify for services rendered and being in concert with additional earnings.

T&L Response #1:

First, I would like to point out that the auditor revised this finding. When the original draft of this finding came out, it focused on the number of units paid and questioned whether work could be completed within that timeline. Once the amount of work and amount of units were no longer in question, the finding was revised and now focuses on the type of work.

I disagree with the auditor's finding and interpretation of the Administrative Procedure and request review and clarity from the district based on the following things:

- The auditor states that extended day units are restricted to supervision and direction of student activities (AP 7232, Section 5.e).
 - This contradicts AP 7233, Section C.5 which lists multiple Approved Atypical Assignments which are not supervision and direction of student activities.
 - Regardless, the work completed by the teacher was related to student activities.
- The auditor surmises that the teacher's assignment for extended day units could only be completed when school was in session which is just not the case. The work needed to be done over the summer in order for certain programs to be up and running for student orientation, opening of school activities, and interventions to be up and running as early as possible when school resumed in the fall.
- The auditor references AP 7232, Section 2.b which I interpret differently in consideration of Section 2.a.
 - Section 2.a states that extended-day payments are *for supervision or direction of student activities involving a degree of service and responsibility beyond the range of normal teaching responsibilities...*
 - Anyone with school site experience would acknowledge that the work done was related to the direction of student activities.
 - Section 2.b states that *...supervision or direction of student activities based upon objective classification factors involving responsibility, time and pressure.*
 - Section C.3.d states regarding extended day activities that, *"supervision of extended-day activities generally involves similar duties in all schools; there will be some variance among schools depending upon nature of the program."*
 - If you review the work completed, it is clear that the responsibilities and the timeline in which the work was completed are appropriate.
 - The auditor also states that the units are questionable because of the period covered and that the support (documentation) provided for the assigned duties fail to satisfy the requirement for this pay category.
 - I provided a binder full of documentation on the type of work and the timelines necessary as well as an explanation of how the work related to students and student activities. Again, anyone with site experience would acknowledge the work done was related to student activities.
 - The teacher was given an assignment to be completed over the summer.
 - Most of the project was completed by the teacher throughout the summer which was done around time worked for Morse High School. There were many times the teacher came to work at MMHS after being at Morse and much of the work was completed on weekends and nights.
 - A delay of test scores being released by the CDE held up the completion of the assignment.

Mira Mesa High School
Response to Time and Labor Audit
January 31, 2013

- Once test scores were released, the teacher wrapped up the project by completing the assignment outside of her normal and additional hours.
- When the teacher submitted the completed project, a timecard was processed for assignment completion.

A teacher was paid 6 extended day units to work from July 1-October 1, 2011. The auditor is questioning the payment of units due to the fact that the teacher worked for Morse High School for 56 hours across the summer as well as 76 hours of additional time in the first month of school.

- ◆ The timing of when extended day units are paid varies by employee and assignment.

The auditor questions what qualifies for services rendered for extended day unit earnings that I approved. I believe the auditor's lack of understanding about services at a school site is what leads them to this interpretation. The auditor also questions that the extended day units were paid in concert with additional earnings. The processing of the payment date does not mean the work was done in concert with the work done for additional earnings. This finding is inaccurate and misrepresented.

I am happy to discuss with management what qualifies as services for extended day unit earnings.

2. A certificated football coach submitted a fraudulent claim to the Marauder Football Booster Club in the amount of \$2,400.00 on 12/20/10 for coaching services that was already paid by the district.

On 12/20/10, a certificated football coach submitted a claim to the Marauder Football Booster Club in the amount of \$2,400.00 for coaching services, already paid by the district on 11/1/10 in the amount of \$3,628.20 equivalent to four (4) extended day units.

District Administrative Procedure No. 7035, section C.2.g. states, "Employee shall not engage in any outside employment, activity, or enterprise for compensation which is inconsistent, incompatible or in conflict with his/her duties with the school district. For example:

- (1) Use of school district time, facilities, equipment, supplies, prestige or influence in a manner clearly for private gain or advantage.*
- (2) Receipt or acceptance of money or other consideration from other than the district for an activity which employee is expected to render in the regular course or hours of his/her employment with the district.*

District Administrative Procedure no. 9325, section C.3.b.(2) states, "District employees will not be employed by a nonprofit organization, foundation, or booster club without prior approval from the district's Human Resource Services Division.

Also, the Marauder Football Booster Club payment of coaching services is not in compliance with the California Interscholastic Federation (CIF) rules as follows.

CIF bylaws states,

"A coach shall not be reimbursed for coaching services from any source other than the school funds without the approval of the school's governing board, nor be subject to any bonus arrangement dependent upon the success of the school's team."

"Any team, coached by any person receiving any part of the salary for coaching from other than the school funds without the approval of the school's board, is ineligible."

The payment is not in compliance with the Interscholastic Athletic Program Handbook City Conference.

Recommendation:

This finding supports that intervention against staff is needed. We require that administration take action relative to the employee's receipt of money from other than the district for an activity that he rendered in the regular course of his district employment.

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

We request that the Director of Athletics report as required to the appropriate governing agencies.

T&L Response #2:

On November 12, 2012 regarding this Finding, I was presented with additional information regarding the auditor's stated findings.

The following documentation was provided to me and submitted to the auditors (attachment 2A)

- A memo from the Head Coach stating that his certificated coach received additional pay from the Parent Booster Organization (PBO) because this coach had taken on additional responsibilities. The stipend from the PBO was for his assuming the additional coaching responsibilities due to the termination of the offensive coordinator, as well as for coordinating scholarships for players throughout the school year.
- A copy of the invoice for coaching pay for the 2010 football season
- A copy of the extended day unit pay authorization for the certificated coach

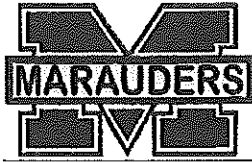
Based on this explanation, I do not believe there was a double payment although I now understand from Finding #9 in the ASB audit that there was a specific procedure the PBO should have followed to make this payment.

Since double payment was not made, there should be no need for the time keeper to submit a Time Error Correction Notice to payroll.

In monitoring this going forward, I will make sure the Athletic Director addresses how coaches may be paid and what steps the PBO must follow if they wish to pay coaches.

Note: I am unclear on how I would be aware if an outside organization is paying a coach. I have never received or reviewed PBO records and would be concerned if I am now being told that I need to oversee PBO accounts since I have not had training in regards to my scope of authority over PBOs.

2A



MIRA MESA HIGH SCHOOL

10510 Reagan Road • San Diego, CA • 92126

A California Distinguished School

PHONE (858) 566-2262

FAX (858) 549-9541

November 12, 2012

To Whom It May Concern,

Check # 1909 from the Mira Mesa Football Booster was paid to Chris Blevins for \$2,400 for additional coaching services due to the termination of the offensive coach. Chris picked up his coaching duties during the actual football season and worked on all football scholarships until February, 2011.

A handwritten signature in cursive script that reads "Gary Blevins".

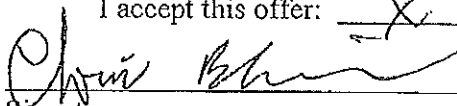
Gary Blevins: MMHS Head Football Coach

**Mira Mesa High School
2010-2011 Extended Day Units**

DATE: 2010-2011
 TO: CHRIS BUEVINS
 FROM: Dan Regas
 RE: EXTENDED DAY UNITS



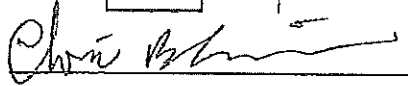

You have been assigned the following Extended Day Units:

Assignment	# of Units	Amount
<u>FOOTBALL COACH</u>	<u>4</u>	

I accept this offer:

 Signature

I decline this offer: _____
10-28-10
 Date

Fill out timecard below. Thanks.

 San Diego City Schools 		C3	Certificated Extended Day Pay Authorization
EmpID:	<u>133390</u>	Name (Last, First):	<u>BUEVINS, CHRIS</u>
		Location No:	<u>0349</u>
Extended Day Pay FROM DATE <div style="border: 1px solid black; padding: 2px; width: fit-content;"><u>8/9/10</u></div>		Account Code: <u>0349 00021 or 00020 00 1157 26 02 01 0000</u>	
TO DATE <div style="border: 1px solid black; padding: 2px; width: fit-content;"><u>11/14/10</u></div>		Describe Extended Day Assignment: <div style="border: 1px solid black; padding: 5px; min-height: 40px;"><u>FOOTBALL COACH</u></div>	
# of Units <div style="border: 1px solid black; padding: 2px; width: fit-content; text-align: center;"><u>4</u></div>		TIMEKEEPER: See time reporting instructions on back of card.	
 EMPLOYEE SIGNATURE		 AUTHORIZED SIGNATURE <small>I CERTIFY THIS WAS APPROVED IN ADVANCE IN ACCORDANCE WITH PROCEDURE 7232 - 7233 AND IS AN ACCURATE STATEMENT OF SERVICES RENDERED BY THIS EMPLOYEE</small>	

Payroll # 3

3. A walk on football coach acquired duplicate payment for coaching services by charging the district and the Marauder Football Booster Club for the same services during the 2011 Football Season.

The first payment was made by the Marauder Football Booster Club in the amount of \$590.00 on 9/2/11, and the second payment was paid by the district on 12/1/11 in the amount of \$526.09 equivalent to (0.58) extended day units.

District Administrative Procedure No. 7035, section C.2.a. states, "Employee shall not engage in any outside employment, activity, or enterprise for compensation which is inconsistent, incompatible or in conflict with his/her duties with the school district. For example:

- (1) Use of school district time, facilities, equipment, supplies, prestige or influence in a manner clearly for private gain or advantage.
- (2) Receipt or acceptance of money or other consideration from other than the district for an activity which employee is expected to render in the regular course or hours of his/her employment with the district.

District Administrative Procedure no. 9325, section C.3.b.(2) states, "District employees will not be employed by a nonprofit organization, foundation, or booster club without prior approval from the district's Human Resource Services Division.

Also, the Marauder Football Booster Club payment of coaching services is not in compliance with the California Interscholastic Federation (CIF) rules as follows.

CIF bylaws states,

"A coach shall not be reimbursed for coaching services from any source other than the school funds without the approval of the school's governing board, nor be subject to any bonus arrangement dependent upon the success of the school's team."

"Any team, coached by any person receiving any part of the salary for coaching from other than the school funds without the approval of the school's board, is ineligible."

The payment is not in compliance with the Interscholastic Athletic Program Handbook City Conference.

Recommendation:

This finding supports that intervention against staff is needed. We require that administration take action relative to the employee's receipt of money from other than the district for an activity that he rendered in the regular course of his district employment.

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

We request that the Director of Athletics report as required to the appropriate governing agencies.

T&L Response #3:

On November 12, 2012 regarding this Finding, I was presented with additional information regarding the auditor's stated findings.

Regarding the coach being paid twice (see attachment 3A provided to me by the auditor):

- A memo from the Head Coach explaining that a walk-on coach had not been paid for the prior season due to a lack of communication.
- The invoice from the Parent Booster Organization (PBO) states 2011 season in the description but in actuality was for the 2010 season for which the coach was never paid. As I looked at the invoice presented to me by the auditors, I noticed that the date of the invoice was dated 9/2/11 prior to school resuming. This leads me to believe the head coach's statement to me that the walk-on coach had indeed come up to the head coach and asked him if he should have been paid for the prior year since he hadn't received any financial compensation for services provided. The head coach informed me that he was under the impression the coach had been paid in 2010 so only took this action to correct that mistake.
 - I do not have PBO accounting books to be able to verify whether or not the walk-on coach was paid in 2010 so I would ask that the auditors verify this since they have access.
- Again, based on my new understanding in Finding #9 in the ASB audit, I know there were specific procedures the PBO should have followed to make this payment.

If the walk-on coach was not paid in 2010, I do not believe the time keeper should need to submit a time error correction notice to payroll.

In monitoring this going forward, I will make sure the Athletic Director addresses how coaches may be paid and what steps the PBO must follow if they wish to pay coaches.

Note: I am unclear on how I would be aware if an outside organization is paying a coach. I have never received or reviewed PBO records and would be concerned if I am now being told that I need to oversee PBO accounts since I have not had training in regards to my scope of authority over PBOs.

3A



MIRA MESA HIGH SCHOOL

10510 Reagan Road • San Diego, CA • 92126

A California Distinguished School

PHONE (858) 566-2262
FAX (858) 549-9541

November 12, 2011

To Whom It May Concern,

Coach Parrington was paid .58 of an athletic unit of pay for coaching services from 8/9/11-11/18/11. He was also issued a check from the MM Football Boosters for \$590 on 9/2/11 for the 2010 season. He was not paid during the 2010 season because of a lack of communication.

A handwritten signature in black ink that reads "Gary Blevins". The signature is written in a cursive style.

Gary Blevins: MM Head Football Coach

Invoice

FORM 1000

SOLD TO Bobby Parrington		SHIP TO		
ADDRESS [REDACTED]		ADDRESS		
CITY, STATE, ZIP [REDACTED]		CITY, STATE, ZIP		
CUSTOMER ORDER NO.	SOLD BY	TERMS	FOB.	DATE 9/2/11

ORDER NO.	QUANTITY	DESCRIPTION	PRICE	UNIT	AMOUNT
		Coaching 2011 Football SEAS. Varsity REC. 04/11			590.00
		<i>[Signature]</i>			

FORM 1000

#1954

FORM 1000

Payroll # 4

4. Extended-day units totaling \$4,988.78 were paid to a teacher and to the SSOS although no classification existed for the extended unit assignments.

Positions and designations exist that are eligible for payment by extended-day units. Comparison of the extended-day units paid to several employees with the schedule of eligible positions in Administrative Procedure No. 7233 revealed that there were no allocated units for the following extended-day designations paid to the teacher and SSOS.

Date	Employee	Assignment	Paid Units	Over	Amount
6/28/10	Teacher	Yearly Activities	3.5	3.5	3,174.68
6/27/11	SSOS	End of the Year	2.0	2.0	1,814.10
		Total	5.5	5.5	4,988.78

As a result, the principal had no basis for paying the teacher in the amount of \$3,174.68, and the SSOS in the amount of \$1,814.10 for the extended-day assignments.

Recommendation:

We require that the principal adhere to district requirement.

We require that the principal effect payroll processes that comply with district policy and procedure to control and regulate the use of extended day unit assignment.

T&L Response #4:

The extended day units in question were not unallocated, however the timecards were filled out wrong. The assignments on these Extended Day Pay Authorization forms should have been listed as Special Activities Sponsor. The descriptions "Yearly Activities" and "End of Year Activities" should have been clearly noted as the descriptions of the Special Activities.

I am available to meet with Human Resources at their request, to discuss any questions they may have about the work performed.

Whenever a Special Activities Assignment Extended Day Pay Authorization form is being utilized, the description will be designated clearly and defined as directed to in AP 7233, Section C.7.

5. The principal allowed a teacher to work more than ten (10) hours per week of additional hourly assignments totaling \$5,071.91.

Our review of payroll records for the period July 1, 2009 through June 30, 2011 revealed that a teacher was paid 435 hours of additional hourly assignments totaling \$14,180.31.

From November 1, 2010 to April 20, 2011, the teacher submitted three (3) additional hourly assignments on a daily basis for "CAHSEE preparation" totaling 303 hours in the amount of \$9,764.71.

We noted that \$2,997.39 or (31% of \$9,764.71) of the additional hourly assignments were in excess of the 10 hours of additional hourly assignments per week limit as follows.

School Year	No. of weeks	10 hrs. limit	Actual hrs.	Excess hrs.	Amount
2010/2011	21	210	303	93	\$ 2,997.39

From September 6, 2011 to October 20, 2011, the teacher submitted four (4) of additional hourly assignments on a daily basis for "PAL duties" totaling 132 hours in the amount of \$4,415.60. We noted that \$2,074.52 or (47% of \$4,415.60) of the additional hourly assignments were in excess of the 10 hours of additional hourly assignments per week limit as follows.

School Year	No. of weeks	10 hrs. limit	Actual hrs.	Excess hrs.	Amount
2011/2012	7	70	132	62	2,074.52

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 approve additional hourly assignments of regular full-time employees that exceed the ten hour per week of hourly classroom instruction or non-classroom assignments.

T&L Response #5:

Based on review of administrative procedure 7236, the principal will not approve additional hourly assignments of regular full-time employees that exceed ten hours per week of hourly classroom instruction or non-classroom assignments.

I had not received training and did not have knowledge that a certificated employee could not exceed ten hours of work per week.

I do have concerns that at certain times in the year (high stakes testing, opening and closing of school year) that this could be limiting but I will work with our Area Superintendent via our Community School Reform agreement to address any issues that arise.

I believe that Administrative Procedure 7236 should be revisited by the district as it may impact academic achievement.

6. The teacher did not indicate the time when the work started and ended on the time cards that she submitted for the period November 2010 to April 2011 totaling 303 hours in the amount of \$9,764.71.

From November 1, 2010 to April 20, 2011, the teacher submitted three (3) additional hourly assignments on a daily basis for "CAHSEE preparation" totaling 303 hours in the amount of \$9,764.71. The time card submitted by the teacher to support the additional hourly assignments did not indicate the time when the work started and ended.

For school year 2010/2011, the teacher submitted two (2) extended day units totaling \$1,814.10 for "Special Activities Sponsor". Again, the teacher did not indicate the period when the supervision of the activities was performed.

There was an increased risk in loss of funds because the reported time was not supported by a record that showed the actual time when the work started and ended. The absence of documenting the time period when worked reduces the accountability and ability to determine that the work happened.

Recommendation:

We require administration adhere to district requirement showing all information such as the date, the description of the work, and the actual time when the work started and ended be indicated in the timecard.

T&L Response #6:

The principal will not sign off on any hourly timecards going forward that do not have start and end times.

The principal will not sign off any special activity assignment without a clearly defined description of work on the Extended Day Pay Authorization form.

7. The timekeeper paid three hours of Regular Time (REG) in the amount of \$33.72 to an employee for work that was not performed.

An employee submitted a timecard indicating the he worked 3 regular hours each day for the week of (2/21/11 – 2/25/11) totaling 15 hours. February 21, 2011, was a non-working Holiday (President's Day), so the timekeeper crossed out the 3 hours on 2/21/11, and added the 3 hours on the following days, 1 hour on 2/22/11, 1 hour on 2/23/11, and 1 hour on 2/24/11, in order to pay the employee the total of 15 hours instead of the actual 12 hours worked.

The documentation shows the 1 hour paid on 2/22/11, 1 hour paid on 2/23/11, and 1 hour on 2/24/11 was an inappropriate manipulation of the payroll system to pay for work that was not performed.

Recommendation:

These actions were a violation of staff accountability. Management is to determine whether intervention against a staff member in accordance with performance evaluation is needed.

We require that the school prepare an error notice and submit to payroll to correct the inappropriate payment to the employee.

T&L Response #7:

- I do not believe I signed the timecard after the notes were scratched out in red (see attachment 7A).
 - In researching this timecard, I believe I signed the timecard and then the timekeeper noticed that the aide worked on the holiday. The 3 hours of time was moved because of the holiday and one hour was added to three other days to compensate the employee for 3 hours.

I will review correct procedures with management and timekeeping staff on site.

Timekeeper will submit a time error notice to correct the entry of the hours to the date actually worked.

Week of (Beginning with Monday):

7A

Employee

Name (Last, First):

ID Number:

Location Name and Number:

Position Title:

Combo Code:

Attendance Reporting

Mark time in and time out for each day worked (i.e. 8 a.m. in and 10 a.m. out). In type of work below, mark total hours worked each day based on these times. Note: All overtime must be pre-approved by your manager.

Date: (MM-DD-YY)	Mon	Tue	Wed	Thu	Fri	Sat	Sun
Time in							
Time out							
Time in							
Time out							

Type of Work (add total hours under day worked based on times above)

Regular Time TRC=REG							
Extra Time TRC=EXTRA							
Overtime Straight TRC=OTS							
Overtime and a Half TRC=OTH							
Overtime Double TRC=OTD							
Workshop TRC=WKL							
Workshop Overtime TRC=WKLOT							
Total Hours							

Reason for Hours Worked:

AVID duties

Signatures

Employee Signature

By signing, I certify that the information I provided is accurate and true.

Approval Signature

I certify this to be an accurate statement of services rendered for this employee.

Date

03/10/2011

Date

3/10/11

- Athletic CSA 0349 00021 00 2965 45 00 01 0000
- Regular CSA 0349 00000 00 2965 45 00 01 0000
- Athletic Classified Hourly 0349 00021 00 2451 15 00 01 0000
- Regular Classified Hourly 0349 00000 00 2451 15 00 01 0000
- Athletic Custodial Hourly 0349 00021 00 2251 26 02 01 0000
- Regular Custodial Hourly 0349 00000 00 2451 42 00 01 0000
- Rental belongs on different timecard 0349 05100 00 2251 27 25 01 0000

Payroll # 10

8. Two basketball coaches inappropriately used their leave benefits to obtain paid leave when they attended the coach's clinics in Las Vegas, Nevada.

The basketball coach used sick leave when he attended the coach's clinics in Las Vegas on 4/30/10. No sick leave card was on file.

The other coach used sick leave in order to obtain paid leave when he attended the coach's clinic in Las Vegas on 4/30/10 and the card did not have the principal's approval signature.

Staff did not comply with District Procedure 7130 Sick Leave.

Recommendation

We require that the principal have the misrepresented sick leave correctly recorded in payroll system.

T&L Response #8:

The principal will have the misrepresented sick leave correctly recorded in the payroll system.

9. Employees' absences totaling 637 hours were not recorded in the Time and Labor system.

a. Our review of payroll records for the period July 1, 2010 through June 30, 2011, revealed that 234.5 hours of employees' absences were not recorded to the Time and Labor system as follows.

No. of Employees	Type of absences	No. of hours
12	SLF – Sick Leave Full	109.00
7	DBS – District Business	88.00
4	VAC – Vacation	24.50
2	PRB – Personal Business	13.00
	Total	234.50

b. Our review of payroll records for the period July 1, 2011 through June 30, 2012, revealed that 402.5 hours of employees' absences were not recorded to the Time and Labor system as follows.

No. of Employees	Type of absences	No. of hours	Amount
21	SLF – Sick Leave Full	282.00	N/A
1	PBUNP – Personal Bus. Unpaid	32.00	596.32
2	SLH – Sick Leave Half Pay	16.00	284.52
1	UNP – Unpaid Time	8.00	122.53
2	LHS – Sick Leave Half Pay	11.00	80.19
2	PRB – Personal Business	24.00	N/A
2	PRN – Personal Necessity	5.50	N/A
1	RWY – Reduced Work Year	8.00	N/A
2	VAC – Vacation	16.00	N/A
	Total	402.50	1,083.56

As a result employee's accrued benefit balances were overstated and other employees were overpaid because unpaid absences and sick leave half pay were not recorded.

Absences reported in the Substitute (SAMS) are to be accessed and when confirmed, reported in the Time and Labor system using timecards to support the absences.

Recommendation:

We recommend that the principal:

- Effect practices that has staff complete timecards at time of absence, and
- Require the timekeeper to make the corrections by submitting a Time Error Correction Notice to Payroll.
- Effect practices having the timekeeper review the accuracy and completeness of payroll records and data prior to processing and reporting of payroll.

T&L Response #9:

In the five years I have worked at MMHS, there have been multiple new secretaries assigned to the site with varying levels of experience. Most had no previous high school experience which includes dealing with a large staff with a higher volume of Time and Labor entries. Practices are in place but I am open to any support from the district which will assist the site's timekeeping staff in regards to accuracy and completeness.

I provided the auditors with three of my daily attendance reports from SAMS that show the quantity of absences on a daily basis at the high school which the timekeeper has to address (attachment 9A-9C).

Is it possible to have the SAMS system synchronized with the district payroll system to red flag discrepancies for the timekeeper? Or can the district look at an electronic timecard system so that when an employee calls in sick a timecard is automatically generated and routed electronically for review and approval?

I will have the timekeeper work with staff in regards to the Time & Labor Unrecorded Absences sheet (attachment 9D) given to us by the auditor. All necessary Time Error correction notices that can be made will be submitted. Please note that not all employees on the attached report work for the site and/or the district any longer.

9A

03/10/2012

SAN DIEGO UNIFIED SCHOOL DISTRICT

11/16/2012 06:27 AM

Job Report

Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job HH:MM Sub HH:MM Job:Units
1849428	Active/IVR Assigned Vacancy HAYES, PATRICK	115727	5 - SPEC ED BEHAVIOR TE MIRA MESA HIGH VACANCY	1	11/16/2012 07:30 AM 11/16/2012 07:30 AM A: MIRA MESA HIGH - 349	11/30/2012 02:00 PM 11/30/2012 02:00 PM 08/31/2012 03:34 PM	06:30 18.0
1851389	Active/Pre Arranged Vacancy MORALES, AURELIO	117768	2 - CAMPUS SECURITY ASS MIRA MESA HIGH VACANCY	1	11/16/2012 07:00 AM 11/16/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 03:00 PM 11/30/2012 03:00 PM 09/07/2012 10:53 AM	08:00 18.0
1854131	Active/IVR Sub Search HILTON, SUSAN M. MEIXNER, THOMAS	138445 122101	SCIENCE - PHYSICS MIRA MESA HIGH PERSONAL NECESSITY	3	11/16/2012 07:00 AM 11/16/2012 08:00 AM E: HILTON, SUSAN M.	11/16/2012 02:35 PM 11/16/2012 01:35 PM 09/13/2012 06:39 PM	07:35 2.0
1872438	Active/Pre Arranged Vacancy TEN, LINDSAY	158733	MATH - BASIC MIRA MESA HIGH VACANCY	1	11/16/2012 07:00 AM 11/16/2012 07:00 AM A: MIRA MESA HIGH - 349	11/16/2012 02:35 PM 11/16/2012 02:35 PM 10/16/2012 01:18 PM	07:35 2.0
1873929	Active/Pre Arranged MATHEWS, SARAH BALDWIN, CHRISTOPHER	9101914 103671	ENGLISH MIRA MESA HIGH ILLNESS	1	11/16/2012 07:00 AM 11/16/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 02:35 PM 11/30/2012 02:35 PM 10/18/2012 01:15 PM	07:35 12.0
1876369	Active/Pre Arranged Vacancy WILCOX, TRISHA	153645	5 - SPEC ED TECH MIRA MESA HIGH VACANCY	1	11/16/2012 07:00 AM 11/16/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 02:35 PM 11/30/2012 02:35 PM 10/23/2012 10:39 AM	07:35 18.0

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Job Report

Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job HH:MM Sub HH:MM Job:Units
1881960	Active/IVR Assigned FERRO, MELISSA CONWELL, BONNIE	119549 147022	ENGLISH MIRA MESA HIGH PROFESSIONAL DEVT	3	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: FERRO, MELISSA	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/01/2012 02:26 PM	07:35 07:35 2.0
1882803	Active/Web Sub Search ESQUEDA, SHARON BROWN, RYAN	117365 147655	SP ED - MILD/MOD. - SEC MIRA MESA HIGH ILLNESS	1	11/16/2012 07:00 AM 11/16/2012 07:00 AM A: MIRA MESA HIGH - 349	11/26/2012 02:35 PM 11/26/2012 02:35 PM 11/02/2012 02:43 PM	07:35 07:35 4.0
1882805	Active/Pre Arranged MAHEU, MICHAEL MORGAN, PAUL D.	103103 155990	SOCIAL STUDIES MIRA MESA HIGH ILLNESS	1	11/16/2012 07:00 AM 11/16/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 02:35 PM 11/30/2012 02:35 PM 11/02/2012 02:45 PM	07:35 07:35 12.0
1885098	Active/Pre Arranged INGALLS, PATRICIA ROBLES, DIEGO	107101 143762	5 - SPEC ED ASST MIRA MESA HIGH WORKERS COMPENSATIO	1	11/16/2012 07:30 AM 11/16/2012 07:30 AM A: MIRA MESA HIGH - 349	11/30/2012 02:00 PM 11/30/2012 02:00 PM 11/07/2012 09:17 AM	06:30 06:30 12.0
1885099	Active/Pre Arranged STEWART, HEATHER BARR, DOUGLAS JAMES	140488 125854	SP ED - MILD/MOD. - SEC MIRA MESA HIGH ILLNESS	3	11/16/2012 07:00 AM 11/16/2012 07:00 AM A: MIRA MESA HIGH - 349	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/07/2012 09:18 AM	07:35 07:35 2.0
1887360	Active/Pre Arranged JUANENGO, MICHELLE L. EVEN, JESSICA	155086 148238	3 - HEALTH TECHNICIAN MIRA MESA HIGH ILLNESS	1	11/16/2012 10:00 AM 11/16/2012 10:00 AM A: MIRA MESA HIGH - 349	11/30/2012 01:30 PM 11/30/2012 01:30 PM 11/13/2012 09:26 AM	03:30 03:30 6.0

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Job Report

Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job HH:MM Sub HH:MM Job:Units
1888189	Active/Pre Arranged HUGHES, DENISE M. FLEMING, JOHN	139183 115548	ENGLISH MIRA MESA HIGH ILLNESS	2	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: HUGHES, DENISE M.	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/14/2012 02:06 PM	07:35 07:35 2.0
1888191	Active/Pre Arranged FISCHER, ERIC MEDWID, WAYNE	118945 103964	ROP MIRA MESA HIGH PROFESSIONAL DEVT	3	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: FISCHER, ERIC	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/14/2012 02:11 PM	07:35 07:35 2.0
1888301	Active/Pre Arranged DAVIS, KATHLEEN M. PAIVA, ERIKA	134753 156632	SOCIAL STUDIES MIRA MESA HIGH ILLNESS	2	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: DAVIS, KATHLEEN M.	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/14/2012 05:17 PM	07:35 07:35 2.0
1888317	Active/Pre Arranged EVERETT, CHRIS MORRILL, NINA	133907 109505	SCIENCE - BIOLOGY/LIFE MIRA MESA HIGH BEREAVEMENT (5 Days Max	3	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: EVERETT, CHRIS	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/14/2012 06:19 PM	07:35 07:35 2.0
1888384	Active/Pre Arranged SITES, PAMELA ESTHER SCHILTZ, CAMILLA	103593 108563	SP ED - MILD/MOD. - SEC MIRA MESA HIGH ILLNESS	2	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: SITES, PAMELA ESTHE	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/14/2012 09:13 PM	07:35 07:35 2.0
1888477	Active/Pre Arranged MANDOCK, RICHARD LEE, EMILY H.	105464 124924	SCIENCE - PHYSICS MIRA MESA HIGH ILLNESS	2	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: MANDOCK, RICHARD	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/15/2012 06:36 AM	07:35 07:35 2.0

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Job Report

Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job HH:MM Sub HH:MM Job:Units
1888594	Active/Pre Arranged Vacancy ROYAL, MARIA	145843	3 - CLERK TYPIST I MIRA MESA HIGH VACANCY	1	11/16/2012 07:30 AM 11/16/2012 07:30 AM A: MIRA MESA HIGH - 349	11/30/2012 11:00 AM 03:30 11/30/2012 11:00 AM 11/15/2012 08:51 AM 9.0	
1888598	Active/Pre Arranged Vacancy ROYAL, MARIA	145843	3 - CLERK TYPIST I MIRA MESA HIGH VACANCY	1	11/16/2012 11:30 AM 11/16/2012 11:30 AM A: MIRA MESA HIGH - 349	11/30/2012 03:00 PM 03:30 11/30/2012 03:00 PM 11/15/2012 08:53 AM 9.0	
1888623	Active/Pre Arranged GRIESBACH, FREDERICK BALILO, DALE	136860 138392	MATH - BASIC MIRA MESA HIGH ILLNESS	2	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: GRIESBACH, FREDERICK	11/16/2012 02:35 PM 07:35 11/16/2012 02:35 PM 11/15/2012 09:41 AM 2.0	
1888708	Active/IVR Assigned BIGGS, PRESTON CADY, ANNE	112822 153320	SOCIAL STUDIES MIRA MESA HIGH PERSONAL NECESSITY	2	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: BIGGS, PRESTON	11/16/2012 02:35 PM 07:35 11/16/2012 02:35 PM 11/15/2012 11:24 AM 2.0	
1888939	Active/Pre Arranged SPENDLOVE, LYNDA BOSCH, GERALD	144048 102968	SCIENCE - BIOLOGY/LIFE MIRA MESA HIGH JURY DUTY	3	11/16/2012 07:00 AM 11/16/2012 07:00 AM E: SPENDLOVE, LYNDA	11/16/2012 02:35 PM 07:35 11/16/2012 02:35 PM 11/15/2012 04:29 PM 2.0	

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22 Absences

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Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job HH:MM Sub HH:MM Job:Units
1849428	Active/VR Assigned Vacancy HAYES, PATRICK	115727	5 - SPEC ED BEHAVIOR TE MIRA MESA HIGH VACANCY	1	11/26/2012 07:00 AM 11/26/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 02:00 PM 11/30/2012 02:00 PM 08/31/2012 03:34 PM	07:35 10.0
1851389	Active/Pre Arranged Vacancy MORALES, AURELIO	117768	2 - CAMPUS SECURITY ASS MIRA MESA HIGH VACANCY	1	11/26/2012 07:00 AM 11/26/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 03:00 PM 11/30/2012 03:00 PM 09/07/2012 10:53 AM	07:35 10.0
1873929	Active/Pre Arranged MATHEWS, SARAH BALDWIN, CHRISTOPHER	9101914 103671	ENGLISH MIRA MESA HIGH ILLNESS	1	11/26/2012 07:00 AM 11/26/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 02:35 PM 11/30/2012 02:35 PM 10/18/2012 01:15 PM	07:35 10.0
1876369	Active/Pre Arranged Vacancy WILCOX, TRISHA	153645	5 - SPEC ED TECH MIRA MESA HIGH VACANCY	1	11/26/2012 07:00 AM 11/26/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 02:35 PM 11/30/2012 02:35 PM 10/23/2012 10:39 AM	07:35 10.0
1882803	Active/Web Sub Search ESQUEDA, SHARON BROWN, RYAN	117365 147655	SP ED - MILD/MOD. - SEC MIRA MESA HIGH ILLNESS	1	11/26/2012 07:00 AM 11/26/2012 07:00 AM A: MIRA MESA HIGH - 349	11/26/2012 02:35 PM 11/26/2012 02:35 PM 11/02/2012 02:43 PM	07:35 2.0
1882805	Active/Pre Arranged MAHEU, MICHAEL MORGAN, PAUL D.	103103 155990	SOCIAL STUDIES MIRA MESA HIGH ILLNESS	1	11/26/2012 07:00 AM 11/26/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 02:35 PM 11/30/2012 02:35 PM 11/02/2012 02:45 PM	07:35 10.0

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Job Report

Job #	Status	Employee	Substitute	Access ID	Access ID	Classification	Location	Reason	Class PR	Sub PR	Level	Job Start	Sub Start	Reported By	Verified By	Job End	Sub End	Reported Date	Verified On	Job HH:MM	Sub HH:MM	Job:Units
1885098	Active/Pre Arranged	INGALLS, PATRICIA		107101	143762	5 - SPEC ED ASST	MIRA MESA HIGH	WORKERS COMPENSATIO	1		1	11/26/2012 07:30 AM	11/26/2012 07:30 AM	A: MIRA MESA HIGH - 349		11/30/2012 02:00 PM	11/30/2012 02:00 PM	11/30/2012 02:00 PM		06:30		10.0
1887360	Active/Pre Arranged	JUANENGO, MICHELLE L.		155086	148238	3 - HEALTH TECHNICIAN	MIRA MESA HIGH	ILLNESS	1		1	11/26/2012 10:00 AM	11/26/2012 10:00 AM	A: MIRA MESA HIGH - 349		11/30/2012 01:30 PM	11/30/2012 01:30 PM	11/30/2012 01:30 PM		03:30		5.0
1888012	Active/NSR-User Request	GEORGE, KIMBERLY		114494		T - SCHOOL COUNSELOR	MIRA MESA HIGH	PROFESSIONAL DEVT	0		0	11/26/2012 07:00 AM	11/26/2012 07:00 AM	E: GEORGE, KIMBERLY		11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/26/2012 02:35 PM		07:35		2.0
1888023	Active/NSR-User Request	RICE, SANDRA		101817		T - SCHOOL COUNSELOR	MIRA MESA HIGH	PROFESSIONAL DEVT	0		0	11/26/2012 07:00 AM	11/26/2012 07:00 AM	E: RICE, SANDRA		11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/26/2012 02:35 PM		07:35		2.0
1888594	Active/Pre Arranged	ROYAL, MARIA		145843		3 - CLERK TYPIST I	MIRA MESA HIGH	VACANCY	1		1	11/26/2012 07:30 AM	11/26/2012 07:30 AM	A: MIRA MESA HIGH - 349		11/30/2012 11:00 AM	11/30/2012 11:00 AM	11/30/2012 11:00 AM		03:30		5.0
1888598	Active/Pre Arranged	ROYAL, MARIA		145843		3 - CLERK TYPIST I	MIRA MESA HIGH	VACANCY	1		1	11/26/2012 11:30 AM	11/26/2012 11:30 AM	A: MIRA MESA HIGH - 349		11/30/2012 03:00 PM	11/30/2012 03:00 PM	11/30/2012 03:00 PM		03:30		5.0

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Job Report

Job #	Status	Employee	Substitute	Access ID	Access ID	Classification	Location	Reason	Class PR	Sub PR	Level	Job Start	Sub Start	Reported By	Verified By	Job End	Sub End	Reported Date	Verified On	Job HH:MM	Sub HH:MM	Job:Units
1888721	Active/Pre Arranged	Vacancy			159226	MATH - BASIC	MIRA MESA HIGH	VACANCY	1			11/26/2012 07:00 AM	11/26/2012 07:00 AM	A: MIRA MESA HIGH - 349		11/30/2012 02:35 PM	11/30/2012 02:35 PM	11/30/2012 02:35 PM	11/15/2012 11:43 AM	07:35		10.0
1889859	Active/NSR-User Request	REGAS, NICHOLAS	No Substitute Required	149622		5 - SPEC ED ASST	MIRA MESA HIGH	ILLNESS	0			11/26/2012 07:30 AM	11/26/2012 07:30 AM	E: REGAS, NICHOLAS		11/26/2012 01:00 PM	11/26/2012 01:00 PM	11/26/2012 02:35 PM	11/24/2012 11:41 AM	05:30		2.0
1889890	Active/Pre Arranged	REGAS, DANIEL		124634	158461	P.E. - CO-ED	MIRA MESA HIGH	ILLNESS	1			11/26/2012 07:00 AM	11/26/2012 07:00 AM	E: REGAS, DANIEL		11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/24/2012 09:12 PM	07:35		2.0
1889943	Active/IVR Assigned	KRAUSE, BRIAN		141256	134060	ENGLISH	MIRA MESA HIGH	PERSONAL NECESSITY	2			11/26/2012 07:00 AM	11/26/2012 07:00 AM	E: KRAUSE, BRIAN		11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/25/2012 02:19 PM	07:35		2.0
1890036	Active/Pre Arranged	POWELL-REID, MARGO		101523	103415	ENGLISH	MIRA MESA HIGH	ILLNESS	2			11/26/2012 07:00 AM	11/26/2012 07:00 AM	E: POWELL-REID, MARGO		11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/25/2012 07:25 PM	07:35		2.0
1890090	Active/Pre Arranged	MANNING, HELENE L.		134905	138392	ENGLISH	MIRA MESA HIGH	ILLNESS	2			11/26/2012 07:00 AM	11/26/2012 07:00 AM	E: MANNING, HELENE L.		11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/26/2012 02:35 PM	11/25/2012 09:26 PM	07:35		2.0

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Job Report

Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job HH:MM Sub HH:MM Job:Units
1890104	Open/Open MARTIN, PAULI	114427	5 - SPEC ED ASST MIRA MESA HIGH PERSONAL NECESSITY	0	11/26/2012 07:30 AM 11/26/2012 07:30 AM E: MARTIN, PAULI	11/26/2012 01:00 PM 11/26/2012 01:00 PM 11/25/2012 10:06 PM	05:30 2.0
1890146	Active/NSR-User Request BURGER, WAI No Substitute Required	101051	T - SCHOOL COUNSELOR MIRA MESA HIGH ILLNESS	0	11/26/2012 08:30 AM 11/26/2012 08:30 AM E: BURGER, WAI	11/26/2012 02:35 PM 11/26/2012 02:35 PM 11/26/2012 12:36 AM	06:05 2.0
1890197	Active/NSR-No Sub Allowed REED, MICHAEL No Substitute Required	145477	7 - CUSTODIAN MIRA MESA HIGH ILLNESS	0	11/26/2012 02:00 PM 11/26/2012 02:00 PM E: REED, MICHAEL	11/26/2012 10:30 PM 11/26/2012 10:30 PM 11/26/2012 05:34 AM	08:30 0.0
1890231	Active/NSR-User Request MCDONALD, MARY No Substitute Required	104461	T - SCHOOL COUNSELOR MIRA MESA HIGH ILLNESS	0	11/26/2012 07:00 AM 11/26/2012 07:00 AM E: MCDONALD, MARY	11/26/2012 02:35 PM 11/26/2012 02:35 PM 11/26/2012 06:19 AM	07:35 2.0

15 A-2012

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Job Report

Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job HH:MM Sub HH:MM Job:Units
1849428	Active/IVR Assigned Vacancy HAYES, PATRICK	115727	5 - SPEC ED BEHAVIOR TE MIRA MESA HIGH VACANCY	1	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/16/2012 02:00 PM 11/16/2012 02:00 PM 08/31/2012 03:34 PM	07:35 8.0
1851389	Active/Pre Arranged Vacancy MORALES, AURELIO	117768	2 - CAMPUS SECURITY ASS MIRA MESA HIGH VACANCY	1	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/16/2012 03:00 PM 11/16/2012 03:00 PM 09/07/2012 10:53 AM	07:35 8.0
1872438	Active/Pre Arranged Vacancy TEN, LINDSAY	158733	MATH - BASIC MIRA MESA HIGH VACANCY	1	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/16/2012 02:35 PM 11/16/2012 02:35 PM 10/16/2012 01:18 PM	07:35 8.0
1873929	Active/Pre Arranged MATEWS, SARAH BALDWIN, CHRISTOPHER	9101914 103671	ENGLISH MIRA MESA HIGH ILLNESS	1	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/16/2012 02:35 PM 11/16/2012 02:35 PM 10/18/2012 01:15 PM	07:35 8.0
1876369	Active/Pre Arranged Vacancy WILCOX, TRISHA	153645	5 - SPEC ED TECH MIRA MESA HIGH VACANCY	1	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/13/2012 02:35 PM 11/13/2012 02:35 PM 10/23/2012 10:39 AM	07:35 2.0
1877575	Active/Pre Arranged Vacancy ROYAL, MARIA	145843	3 - CLERK TYPIST I MIRA MESA HIGH VACANCY	1	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/13/2012 02:35 PM 11/13/2012 02:35 PM 10/25/2012 08:32 AM	07:35 2.0

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Job Report

Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job HH:MM Sub HH:MM Job:Units
1882803	Active/Web Sub Search ESQUEDA, SHARON BROWN, RYAN	117365 147655	SP ED - MILD/MOD. - SEC MIRA MESA HIGH BEREAVEMENT (5 Days Max	1	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/14/2012 02:35 PM 11/14/2012 02:35 PM 11/02/2012 02:43 PM	07:35 07:35 4.0
1882805	Active/Pre Arranged MAHEU, MICHAEL MORGAN, PAUL D.	103103 155990	SOCIAL STUDIES MIRA MESA HIGH ILLNESS	1	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/30/2012 02:35 PM 11/30/2012 02:35 PM 11/02/2012 02:45 PM	07:35 07:35 18.0
1883704	Active/Pre Arranged SPENDLOVE, LYNDA BOSCH, GERALD	144048 102968	SCIENCE - BIOLOGY/LIFE MIRA MESA HIGH JURY DUTY	3	11/13/2012 07:00 AM 11/13/2012 07:00 AM E: SPENDLOVE, LYNDA	11/13/2012 02:35 PM 11/13/2012 02:35 PM 11/05/2012 11:54 AM	07:35 07:35 2.0
1885098	Active/Pre Arranged INGALLS, PATRICIA ROBLES, DIEGO	107101 143762	5 - SPEC ED ASST MIRA MESA HIGH WORKERS COMPENSATIO	1	11/13/2012 07:30 AM 11/13/2012 07:30 AM A: MIRA MESA HIGH - 349	11/16/2012 02:00 PM 11/16/2012 02:00 PM 11/07/2012 09:17 AM	06:30 06:30 8.0
1885099	Active/Pre Arranged STEWART, HEATHER BARR, DOUGLAS JAMES	140488 125854	SP ED - MILD/MOD. - SEC MIRA MESA HIGH ILLNESS	3	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/16/2012 02:35 PM 11/16/2012 02:35 PM 11/07/2012 09:18 AM	07:35 07:35 8.0
1886757	Active/Pre Arranged AGUIRRE, ZHEE ZHEE CURRAN, JEANNETTE	130410 103415	CONSUMER FAMILY STUDIE MIRA MESA HIGH ILLNESS	1	11/13/2012 09:36 AM 11/13/2012 09:00 AM E: AGUIRRE, ZHEE ZHEE	11/13/2012 02:35 PM 11/13/2012 02:35 PM 11/09/2012 03:05 PM	04:59 04:59 2.0

SAN DIEGO UNIFIED SCHOOL DISTRICT

Job Report

Job #	Status Employee Substitute	Access ID Access ID	Classification Location Reason	Class PR Sub PR Level	Job Start Sub Start Reported By Verified By	Job End Sub End Reported Date Verified On	Job Hrs:MM Sub Hrs:MM Job:Units
1886851	Active/Pre Arranged SPURLOCK, ARTHUR BOHAN, NATALIE	130470 148990	COMPUTER ED MIRA MESA HIGH ILLNESS	2	11/13/2012 07:00 AM 11/13/2012 07:00 AM E: SPURLOCK, ARTHUR	11/13/2012 02:35 PM 11/13/2012 02:35 PM 11/10/2012 07:46 PM	07:35 2.0
1887140	Active/Pre Arranged Vacancy FLEMING, JOHN	115548	SOCIAL STUDIES MIRA MESA HIGH EXTRA HELP / ROVING/VAC	2	11/13/2012 07:00 AM 11/13/2012 07:00 AM A: MIRA MESA HIGH - 349	11/13/2012 02:35 PM 11/13/2012 02:35 PM 11/13/2012 05:52 AM	07:35 2.0

Mira Mesa High School						
Time & Labor						
Unrecorded Absences						
Name	ID	TL_Rpt Dt	TRC	QTY	SAMS Posted?	Support
Bjork,Bridget A	131213	11/18/2010	SLF	5.00	N	Y
Bjork,Bridget A	131213	11/19/2010	SLF	5.00	N	N
Bjork,Bridget A	131213	5/6/2011	SLF	5.00	N	Y
Blevins,Christopher M	133390	5/24/2011	SLF	8.00	N	Y
Canty Jr,James F	141614	5/5/2011	SLF	1.00		Y
Kraus,Connie Lynn	106024	12/1/2010	SLF	8.00	N	Y
Kraus,Connie Lynn	106024	2/4/2011	SLF	8.00	N	Y
Malkemus,Kolby Damascus	137049	1/25/2011	SLF	5.00	N	Y
Maturino, Nicholas	144328	1/31/2011	SLF	8.00		Y
Moravec,Jason C	143805	4/20/2011	SLF	8.00	N	Y
Rice,Sandra L	101817	10/12/2010	SLF	8.00		Y
Rice,Sandra L	101817	3/9/2011	SLF	8.00	N	Y
Shockley-Jackson,Tiffany	108422	1/19/2011	SLF	8.00	N	Y
Steinbach,Gregory	117701	11/12/2010	SLF	8.00	N	Y
Stewart,Heather Renee	140488	2/4/2011	SLF	8.00	N	Y
Watson,David A	121328	4/26/2011	SLF	8.00	N	Y
				109.00		
Spurlock,Arthur	130470	2/4/2011	DBS	8.00	N	Y
Christensen,Jeanne	119368	4/25/2011	DBSPD	8.00	N	Y
Palumbo,Noelle Krista	135350	5/24/2011	DBSPD	8.00	N	Y
Palumbo,Noelle Krista	135350	5/26/2011	DBSPD	8.00		Y
Sabeh Jr,Joseph P	154330	2/4/2011	DBSPD	8.00	N	Y
Stahler,Amy M	151457	9/17/2010	DBSPD	8.00		Y
Swanson,Paul	113076	3/25/2011	DBSPD	8.00		Y
Taylor III,John B	119861	3/28/2011	DBSPD	8.00	N	Y
Taylor III,John B	119861	3/29/2011	DBSPD	8.00	N	Y
Taylor III,John B	119861	3/30/2011	DBSPD	8.00	N	Y
Taylor III,John B	119861	3/31/2011	DBSPD	8.00	N	Y
				88.00		
Day,Anna Lisa	128432	3/4/2011	VAC	4.50	N	Y
Murphy, Cathy	101455	5/23/2011	VAC	4.00		Y
Raymond,Shannon L	129366	6/21/2011	VAC	8.00	N	Y
Villegas,Margarita	128279	6/20/2011	VAC	8.00	N	Y
				24.50		
Hughes,Denise Michelle	139183	3/21/2011	PRB	8.00	N	Y
Regas,Nicholas D	149622	4/13/2011	PRB	5.00	N	Y
				13.00		
				234.50		

Payroll # 12

Mira Mesa High Scholl								
Time and Labor								
Unrecorded Absences								
ID	Name	Descr	Em	TL_Rpt Dt	TL_TRC	TL_Qua	Est Gross	Supports
154546	Abrahamson,Sue Nan	School Library	0	5/11/2012	SLF	3.50		SAMS
152726	Barzi,Erika Ann	Spec Ed Tech	0	2/15/2012	SLF	6.00		SAMS
144716	Benedict,Ryan M	Regular Teach	0	5/18/2012	SLF	8.00	0.00	SAMS
131213	Bjork,Bridget A	Spec Ed Asst	0	5/29/2012	SLF	3.00	0.00	Ok
137283	Cohen,Melissa			2/22/2012	SLF	8.00		Ok
129147	Dodd,Gregory Steven	Regular Teach	0	5/31/2012	SLF	3.00		SAMS/Form
145793	Duthie,Courtney			4/26/2012	SLF	8.00		SAMS
145794	Duthie,Courtney			4/27/2012	SLF	8.00		SAMS
145794	Duthie,Courtney			4/30/2012	SLF	8.00		SAMS
145795	Duthie,Courtney			5/1/2012	SLF	8.00		SAMS
145796	Duthie,Courtney			5/2/2012	SLF	8.00		SAMS
145797	Duthie,Courtney			5/3/2012	SLF	8.00		SAMS
145798	Duthie,Courtney			5/4/2012	SLF	8.00		SAMS
145798	Duthie,Courtney			5/7/2012	SLF	8.00		SAMS
145799	Duthie,Courtney			5/8/2012	SLF	8.00		SAMS
145800	Duthie,Courtney			5/9/2012	SLF	8.00		SAMS
145801	Duthie,Courtney			5/10/2012	SLF	8.00		SAMS
145802	Duthie,Courtney			5/11/2012	SLF	8.00		SAMS
145802	Duthie,Courtney			5/14/2012	SLF	8.00		SAMS
145803	Duthie,Courtney			5/15/2012	SLF	8.00		SAMS
145804	Duthie,Courtney			5/16/2012	SLF	8.00		SAMS
145805	Duthie,Courtney			5/17/2012	SLF	8.00		SAMS
145806	Duthie,Courtney			5/18/2012	SLF	8.00		SAMS
110438	Encarnacao,Valeria	Spec Ed Asst	0	12/12/2011	SLF	5.00	0.00	SAMS/Form
148198	Fussell,C R	Spec Ed Tech	0	10/12/2011	SLF	2.00	0.00	SAMS/Form
148198	Fussell,C R	Spec Ed Tech	0	11/16/2011	SLF	4.00	0.00	SAMS/Form
148198	Fussell,C R	Spec Ed Tech	0	12/16/2011	SLF	2.50	0.00	SAMS
148198	Fussell,C R	Spec Ed Tech	0	5/25/2012	SLF	6.00	0.00	Ok
112165	Graham,Cindy Benandi	Spec Ed Asst	0	11/28/2011	SLF	5.00	0.00	SAMS
109829	Hight,Christine Sanchez	School Clerk I	0	2/2/2012	SLF	8.00		Per Form
141256	Krause,Brian	Regular Teach	0	1/19/2012	SLF	8.00	0.00	SAMS
137049	Malkemus,Kolby Damas	Spec Ed Asst	0	10/14/2011	SLF	5.00	0.00	SAMS/Form
102884	Manson,James B	Military Scienc	0	1/18/2012	SLF	8.00	0.00	Ok
102983	Maroney,Kellie A	Regular Teach	0	12/1/2011	SLF	8.00	0.00	SAMS/Form
114427	Martin,Pauli	Spec Ed Asst	0	12/12/2011	SLF	5.00	0.00	SAMS/Form
147768	Messig,Cheyenne Rose	Spec Ed Tech	0	1/24/2012	SLF	6.00	0.00	SAMS
149622	Regas,Nicholas D	Spec Ed Asst	0	1/5/2012	SLF	5.00	0.00	SAMS
149622	Regas,Nicholas D	Spec Ed Asst	0	3/27/2012	SLF	5.00	0.00	SAMS

Mira Mesa High Scholl								
Time and Labor								
Unrecorded Absences								
ID	Name	Descr	Em	TL_Rpt Dt	TL_TRC	TL_Qua	Est Gross	Supports
133480	Usborne,Scott D	Regular Teac	0	10/13/2011	SLF	8.00	0.00	SAMS/Form
133480	Usborne,Scott D	Regular Teac	0	10/14/2011	SLF	8.00	0.00	SAMS/Form
128279	Villegas,Margarita	School Clerica	0	2/10/2012	SLF	8.00	0.00	Ok
113520	Yourczek,Kim J	Advanced Pla	0	3/13/2012	SLF	8.00	0.00	Ok
						282.00		
136605	Aefsky,Justin M	Teacher-Mild/	0	2/21/2012	PBUNP	8.00	(149.08)	SAMS
136605	Aefsky,Justin M	Teacher-Mild/	0	2/22/2012	PBUNP	8.00	(149.08)	SAMS
136605	Aefsky,Justin M	Teacher-Mild/	0	2/23/2012	PBUNP	8.00	(149.08)	SAMS
136605	Aefsky,Justin M	Teacher-Mild/	0	2/24/2012	PBUNP	8.00	(149.08)	SAMS
						32.00	(596.32)	
140774	Galindo,Kelly Ann	Teacher-Mild/	1	5/18/2012	SLH	8.00	(142.54)	SAMS/Form
151457	Stahler,Amy M	Regular Teac	0	5/18/2012	SLH	8.00	(141.98)	SAMS
						16.00	(284.52)	
128279	Villegas,Margarita	School Clerica	0	4/20/2012	UNP	8.00	(122.53)	SAMS
151463	O'Sullivan,Daniel	Spec Ed Tech	0	2/27/2012	LHS	6.00	(45.19)	SAMS
114427	Martin,Pauli	Spec Ed Asst	0	3/23/2012	LHS	5.00	(35.01)	SAMS/Form
						11.00	(80.19)	
137283	Cohen,Melissa			4/19/2012	PRB	8.00		Ok
137283	Cohen,Melissa			5/18/2012	PRB	8.00		SAMS/Form
148194	DeMent,Russell Thoma	Regular Teac	0	5/23/2012	PRB	8.00		SAMS/Form
						24.00		
155086	Juanengo,Michelle Lisa	Health Techni	0	2/13/2012	PRN	3.50	0.00	SAMS/Form
114427	Martin,Pauli	Spec Ed Asst	0	11/14/2011	PRN	2.00		Ok
						5.50		
128279	Villegas,Margarita	School Clerica	0	4/20/2012	RWY	8.00	0.00	SAMS
144328	Maturino,Nicholas			5/14/2012	VAC	8.00		SAMS
128279	Villegas,Margarita	School Clerica	0	5/17/2012	VAC	8.00	0.00	SAMS/Form
						16.00		
						402.50		

10. Additional pay amounting to \$48,646.38 from July 2010 through June 2012 was posted to Time and Labor without supporting documentation on file.

Our review of the payroll records for the period July 1, 2010 through June 30, 2011, and for the period July 1, 2011 through June 30, 2012, revealed that a total of additional payment in the amount of \$36,145.01 and \$12,501.37, respectively were entered into the Time and Labor System without timecards on file as follows.

For the period July 1, 2010 through June 30, 2011.

Code	Description of Hours Paid	Units	Hours	Amount
COA	Walk on Coach	14.70		\$13,333.64
EXP	Walk on Coach Certificated	13.37		12,127.26
OTH	Overtime		133.00	3,107.22
PRO	Pro Rata		62.50	2,945.92
CRH	Classroom Hourly		51.00	2,792.76
EXTRA	Extra Time		83.00	1,249.36
NCT	Non-Classroom Hourly		19.80	588.85
	Totals	28.07	349.3	\$36,145.01

For the period July 1, 2011 through June 30, 2012.

Code	Description of Hours Paid	Hours	Amount
OTH	Overtime	144.50	\$ 4,763.58
CRH	Classroom Hourly	67.00	3,668.92
TUT	Tutor	51.00	1,516.74
PRO	Pro Rata	21.00	1,284.26
SAT	Saturday School	16.00	702.81
NCT	Non-Classroom Hourly	19.00	565.06
	Totals	318.50	\$12,501.37

Timecards are to be retained at the site to substantiate the hours reported in the Time and Labor systems and for audit purposes.

As a result, there was an increased risk in loss of funds because employees may have been paid for time that they did not work due to lack of appropriate written approval that will validate the work performed.

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 overtime or additional pay hours in the time and labor without properly approved timecards.
- Maintain a tracking system that accounts for timecards retention that complies with district policy.

T&L Response #10:

As stated in my Response #9, in the five years I have worked at MMHS, there have been multiple new secretaries assigned to the site with varying levels of experience. Most had no previous high school experience which includes dealing with a large staff with a higher volume of Time and Labor entries. Practices are in place but I am open to any support from the district which will assist the site's timekeeping staff in regards to accuracy and completeness.

The principal will require responsible staff to complete a timecard.

The principal will require the timekeeper to wait to enter overtime or additional pay hours until after the principal has signed and approved the timecards.

The principal will have the timekeeper establish and maintain a tracking system that accounts for timecard retention that complies with district policy.

11. Supporting documentation for benefit absence request forms totaling 3,028.30 hours were missing. As a result propriety of the absences could not be determined.

We examined the benefit absences reported for the period July 1, 2010 through June 30, 2012 for certificated and classified employees. We found that 3,028.30 hours of absences did not have leave forms to support the absences for several employees reported in Time and Labor. As a result, we were not able to determine the propriety of the absences as follows.

For the period July 1, 2010 through June 30, 2011.

Code	Description of Hours	Total Hours	Amount
SLF	Sick Leave	713.60	N/A
SLH	Sick Leave Half Pay	461.00	9,273.25
DBS	District Business	168.00	N/A
PRN	Personal Necessity	78.00	N/A
BRB	Bereavement	40.00	N/A
PRB	Personal Business	17.20	N/A
PPI	Personal & Prof Improvement	32.00	N/A
VAC	Vacation	30.00	N/A
IA	Industrial Accident	18.00	N/A
FLH	Floating Holiday	16.00	N/A
Total		1,573.80	

For the period July 1, 2011 through June 30, 2012.

Code	Description of Hours	Total Hours	Amount
SLF	Sick Leave	798.33	N/A
VAC	Vacation	24.00	N/A
SLH	Sick Leave Half Pay	296.00	5,092.32
LHS	Sick Leave Half Pay	22.87	184.25
DBS	District Business	88.00	N/A
PRB	Personal Business	82.50	N/A
BRB	Bereavement	30.00	N/A
JUR	Jury Duty	12.80	N/A
PPI	Personal & Prof Improvement	32.00	N/A
PRN	Personal Necessity	48.00	N/A
Total		1,454.50	

Timecards are to be retained at the site to substantiate the hours reported in the Time and Labor system and for audit purposes.

Recommendation:

We recommend that the principal require responsible staff to complete an absence request form and the timekeeper should ensure that all absence requests 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.

T&L Response #11:

As stated in my Response #9, in the five years I have worked at MMHS, there have been multiple new secretaries assigned to the site with varying levels of experience. Most had no previous high school experience which includes dealing with a large staff with a higher volume of Time and Labor entries. Practices are in place but I am open to any support from the district which will assist the site's timekeeping staff in regards to accuracy and completeness.

The principal will require responsible staff to complete a timecard.

The principal will have the timekeeper establish and maintain a tracking system that accounts for timecards in order to review the accuracy and completeness of payroll records and data.

12. Three employees submitted overtime hours without deducting "unpaid duty meal period".

Three employees submitted overtime hours without deducting "unpaid duty meal period" resulting in overpayment as follows.

Employee	Date	Time In and Out	Paid Hours	Should be	Over
No. 1	05/13/11	2:00pm - 9:30pm	7.50	7.00	.50
No. 2	05/27/11	6:15am - 3:15pm	9.00	8.50	.50
No. 3	03/05/11	8:30am - 4:15pm	7.75	7.25	.50
No. 3	04/16/11	10:00am - 5:30pm	7.50	7.00	.50

California Labor Code, Section 512.a states "An employer may not employ an employee for a work period of more than five hours per day without providing the employee with a meal period of not less than 30 minutes, except that if the total work period per day of the employee is no more than six hours, the meal period may be waived by mutual consent of both the employer and employee."

District procedure no. 7485, section C.6. states, "Lunch Periods. Each classified employee assigned for more than five hours a day shall be entitled to an unpaid duty-free lunch period of not less than thirty minutes."

Recommendation:

To comply with California Labor Code, and district administrative procedure no. 7485, an employee should not work continuously for 6 hours without taking at least 30 minutes lunch/meal period.

FILED

Mira Mesa High School
Response to Time and Labor Audit
January 31, 2013

T&L Response #12:

Principal will make sure site complies with California Labor Code section 512 and Administrative Procedure 7485, Section C.6.

13. Three employees submitted "Bereavement Leave" forms without explanation and comments such as relationship to the employee and location of the funeral.

Employee No.1 and employee No.2, submitted five (5) days and three (3) days bereavement leave respectively without explanation and comments such as relationship to the deceased employee and location of the funeral indicated on the timecard. Employee No.3 submitted bereavement leave for March 29-30/2012 (out of country) and again on May 11, 2012 when attending a local family commemoration where the location and relationships were not documented.

Recommendation:

We require that the bereavement leave form submitted by employees adhere to district requirement and indicate the relationship of the employee to the deceased and the location of the funeral.

Mira Mesa High School
Response to Time and Labor Audit
January 31, 2013

T&L Response #13:

I will require that the timekeeper make sure that the bereavement leave forms submitted by employees adhere to district requirement and indicate the relationship of the employee to the deceased and the location of the funeral.

14. Overtime hours and absences of four employees were incorrectly recorded.

Our review of payroll records for the period July 1, 2010 through June 30, 2011, revealed that overtime hours and absences of four employees were incorrectly recorded to the Time and Labor system. As a result, two employees were overpaid and accrued leave balances of the other two employees were overstated as follows.

Employee	Date	Reported	Should Be	Hours
No. 1	05/13/2011	DBS	SLF	8.00

Employee	Date	TRC	Reported	Should Be	Over	Under
No. 2	10/08/2010	PRB	4.00	8.00		4.00
No. 3	09/24/2010	OTH	2.50	1.50	1.00	
No. 4	08/08/2010	OTH	8.00	6.00	2.00	
No. 4	05/10/2011	OTH	1.25	.25	1.00	

Recommendation:

The timekeeper should make the necessary corrections in the time and labor by submitting time and error notice to Payroll Department to properly pay the affected employees and properly account their leave absences.

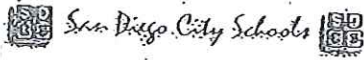
RECEIVED

T&L Response #14:

The auditor provided timecards (attachment 14A) which were incorrectly posted in time and labor.

I will have the timekeeper work with staff and submit any necessary Time Error correction notices to the payroll department to properly pay affected employees and properly account their leave absences.

FRONT:



Sick/Personal Business/Personal Necessity Leave

ID: 144716

Name (Last, First): Benedict, Ryan

Location No. 03 49 A

- CERTIFICATED
- CLASSIFIED
- FOOD SERVICE

Absence Dates:

FROM DATE TO DATE

5/13/11 5/13/11

of Days Hours/Day Total Hours

1 8 8

Hours/Day = Full time assignment

Timekeeper: See Reverse Side for Time Reporting Codes to be Used

PHYSICIAN'S CERTIFICATION

I CERTIFY THAT THE ABOVE NAMED PERSON WAS UNABLE TO WORK DURING THE ABOVE PERIOD

PHYSICIAN'S SIGNATURE CALIFORNIA LICENSE NUMBER

I CERTIFY THAT THE INFORMATION STATED ON THIS CARD IS TRUE

EMPLOYEE SIGNATURE DATE 5/17/11

PRINCIPAL/DEPARTMENT HEAD'S SIGNATURE DATE 5/17/11

Type of Leave:

- Sick Personal Business Days
- Personal Necessity: Day 1 Day 2
- Family School Partnership Accident
- Adoption of Child Court Appearance
- Act of Nature Family Illness
- Bereavement Extension Religious Holiday
- Bereavement Other

BACK:

The absences reported on this card are charged against the employee's sick leave bank.

For Sick leave, failure of the employee to obtain the certification of a licensed physician when required shall result in the absence being charged to unpaid leave, and may be grounds for disciplinary action.

In the event that there is a concerted withdrawal of services by employees, it shall be the district's policy to require a physician's certification from any employee who is absent on the date of such withdrawal of services, and who applies for sick leave benefits.

Refer to appropriate collective bargaining contracts and district administrative procedures #7130 and #7136 for specific details of available benefits.

Timekeepers: Based on the table below, please report the absences in Time and Labor with the Time Reporting Code that corresponds to the Type of Leave indicated on the front of this card.

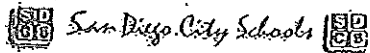
Sick Leave	Adoption of Child	Accident	Act of Nature
Personal Necessity	Religious Holiday	Court Appearance	Personal Business
Family School Partnership	Family Illness	Extension of Bereavement	Bereavement - Other

After reporting this leave into Time and Labor, this card should be filed at the site. Do not send this card to Payroll. Site is responsible for tracking this.

Printed on DBSD
S/B SLF

Payroll #17

FRONT:



Sick/Personal Business/Personal Necessity Leave

ID: 144897

Name (Last, First): Bouchard, Susan

Location No. [] [] [] [] [] []

- CERTIFICATED
- CLASSIFIED
- FOOD SERVICE

Absence Dates:

FROM DATE: 10/08/10 TO DATE: 10/09/10

of Days: 1 Hours/Day*: 8 Total Hours: 8

*8 hours/day = Full time assignment

Timekeeper: See Reverse Side for Time Reporting Codes to be Used

PHYSICIAN'S CERTIFICATION: NORMALLY REQUIRED FOR ABSENCES OF MORE THAN 5 DAYS, MAY BE REQUIRED FOR ANY ABSENCE IF REQUESTED BY ADMINISTRATOR.

I CERTIFY THAT THE ABOVE NAMED PERSON WAS UNABLE TO WORK DURING THE ABOVE PERIOD

PHYSICIAN'S SIGNATURE: _____ CALIFORNIA LICENSE NUMBER: _____

I CERTIFY THAT THE INFORMATION STATED ON THIS CARD IS TRUE

EMPLOYEE'S SIGNATURE: Susan B. DATE: 10/21/10

PRINCIPAL'S/DEPARTMENT HEAD'S SIGNATURE: _____ DATE: 10/21/10

Type of Leave:

- Sick
- Personal Business Days
 - Day 1
 - Day 2
- Personal Necessity:
 - Family School Partnership
 - Adoption of Child
 - Act of Nature
 - Bereavement Extension
 - Bereavement Other
- Accident
- Court Appearance
- Family Illness
- Religious Holiday

BACK:

The absences reported on this card are charged against the employee's sick leave bank.

For Sick leave, failure of the employee to obtain the certification of a licensed physician when required shall result in the absence being charged to unpaid leave, and may be grounds for disciplinary action.

In the event that there is a concerted withdrawal of services by employees, it shall be the district's policy to require a physician's certification from any employee who is absent on the date of such withdrawal or services, and who applies for sick leave benefits.

Refer to appropriate collective bargaining contracts and district administrative procedures #7130 and #7136 for specific details of available benefits.

Timekeepers: Based on the table below, please report the absences in Time and Labor with the Time Reporting Code that corresponds to the Type of Leave noted on the front of this card.

Sick Leave	Adoption of Child	Accident	Act of Nature
Personal Necessity	Religious Holiday	Court Appearance	Personal Business
Family School Partners	Family Illness	Extension of Bereavement	Bereavement - Other

After reporting this leave into Time and Labor, this card should be filed at the site. Do not send this card to Payroll. Site is responsible for tracking this.

Printed only 4 hrs.

Classified Time Card (L1)

Week of (Beginning with Monday):

Employee

Name (Last, First):

Martin Mary

ID Number: 104414

Location Name and Number:

Position Title: School Clerk II

Combo Code:

54162-03091 00 2451 15 11 30 0000

Attendance Reporting

Mark time in and time out for each day worked (i.e. 8 a.m. in and 10 a.m. out). In type of work below, mark total hours worked each day based on these times.

Note: All overtime must be pre-approved by your manager.

Date: (MM-DD-YY)	Mon 9/20	Tue 9/21	Wed 9/22	Thu 9/23	Fri 9/24	Sat	Sun
Time in	7:00				7:00		
Time out	3:30				3:30		
Time In	3:30				3:30		
Time out	4:30				5:00		

> 1.5

parted 2.5 hrs

over 1.0 hr

Type of Work (add total hours under day worked based on times above)

Regular Time TRC=REG							
Extra Time TRC=EXTRA							
Overtime Straight TRC=OTS							
Overtime and a Half TRC=OTH	1				1 1/2		
Overtime Double TRC=OTD							
Workshop TRC=WKL							
Workshop Overtime TRC=WKLOT							
Total Hours	1				1 1/2		

Reason for Hours Worked:

RDH

Signatures

Mary Martin

Employee Signature

By signing, I certify that the information I provided is accurate and true.

9/24/10

Date

[Signature]

Approval Signature

I certify this to be an accurate statement of services rendered for this employee.

9-28-10

Date

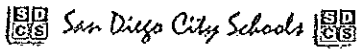
10/1

BK

- Athletic CSA 0349 00021 00 2965 45 00 01 0000
- Regular CSA 0349 00000 00 2965 45 00 01 0000
- Athletic Classified Hourly 0349 00021 00 2451 15 00 01 0000
- Regular Classified Hourly 0349 00000 00 2451 15 00 01 0000
- Athletic Custodial Hourly 0349 00021 00 2251 26 02 01 0000
- Regular Custodial Hourly 0349 00000 00 2451 42 00 01 0000
- Rental belongs on different timecard 0349 05100 00 2251 27 25 01 0000

8/10/10

FRONT:

	L2	Classified Property Rental Assignments
Empl ID: 104514 Name (Last, First): <u>Lee, Weldon</u> Location No.: 349		
Assignment Info: <input type="checkbox"/> COMMERCIAL <input type="checkbox"/> SPECIAL PROJECTS <input type="checkbox"/> NON-COMMERCIAL <input type="checkbox"/> SCHOOL ASSN'S <input type="checkbox"/> RECREATION <input type="checkbox"/> CIVIC ORG. <input type="checkbox"/> PTA <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> SCOUTS, BOY <input checked="" type="checkbox"/> Church	Account Code: <div style="border: 1px solid black; height: 15px; width: 100%;"></div> Name of Cost Center to be Charged: <div style="border: 1px solid black; height: 15px; width: 100%;"></div> Cost Center #: Permit #: Organization: <div style="border: 1px solid black; height: 15px; width: 100%;"></div>	Time Worked: MM/DD/YY 08/08/10 From: 7:15 <small>AM/PM</small> To: 1:15 <small>AM/PM</small> # of Hours: 6 <input type="checkbox"/> School Day <input checked="" type="checkbox"/> Non-School Day <input type="checkbox"/> Regular <input checked="" type="checkbox"/> Overtime
Employee Signature: <u>Weldon Lee 8-10-10</u>	Authorized Signature: <u>[Signature]</u>	BSS Approver: <u>[Signature]</u> INITIALS: <u>CA</u>
I CERTIFY THIS TO BE AN ACCURATE STATEMENT OF SERVICES RENDERED BY THIS EMPLOYEE.		

BACK:

Site Timekeeper Instructions:

The Rentals Office will send the property rental permit to the site when a rental is going to take place and requires a custodian.

The Account Code for this assignment will be attached to the permit by the Rentals Office.

Fill out the L2 timecard with the Assignment Info, Account Code, Cost Center, Permit #, and Organization.

Employee will enter his/her personal information and Time Worked. Employee and Administrator authorize the L2 card.

After the assignment is complete, enter authorized hours into Time and Labor with the Account Code. Do NOT enter more hours than the permit indicates. If the employees works more hours than the permit allows, you MUST notify the Rentals Office prior to time submission:

In the Comments field in the Time and Labor, indicate the Permit # and the Organization.

File this card at the site. Do NOT send to the Rentals Office or Payroll.

Filed as 8 hrs

Notes
discrepancies



Classified Time Card (L1)

Week of (Beginning with Monday):

Employee

Name (Last, First): Lee, Weidon

ID Number: 104514

Location Name and Number: MMHS-349

Position Title: CUSTODIAN

Combo Code:

Attendance Reporting

Mark time in and time out for each day worked (i.e. 8 a.m. in and 10 a.m. out). In type of work below, mark total hours worked each day based on these times.
Note: All overtime must be pre-approved by your manager.

Date: (MM-DD-YY)	Mon	Tue	Wed	Thu	Fri	Sat	Sun
		5-10-11					
Time in		11:00 AM					
Time out		11:15 AM					
Time in							
Time out							

S/B 0.25 hrs

Type of Work (add total hours under day worked based on times above)

Regular Time TRC=REG							
Extra Time TRC=EXTRA							
Overtime Straight TRC=OTS							
Overtime and a Half TRC=OTH		1.25					
Overtime Double TRC=OTD							
Workshop TRC=WKL							
Workshop Overtime TRC=WKLOT							
Total Hours		1.25					

Reason for Hours Worked:

TRACK - CLEAN-UP C/F

Signatures

Weidon Lee

Employee Signature

By signing, I certify that the information I provided is accurate and true.

5-11-11

Date

CAJ

Susanna A.A.

Approval Signature

I certify this to be an accurate statement of services rendered for this employee.

5/10/11

Date

5/10/11

- Athletic CSA 0349 00021 00 2965 45 00 01 0000
- Regular CSA 0349 00000 00 2965 45 00 01 0000
- Athletic Classified Hourly 0349 00021 00 2451 15 00 01 0000
- Regular Classified Hourly 0349 00000 00 2451 15 00 01 0000
- Athletic Custodial Hourly 0349 00021 00 2251 26 02 01 0000
- Regular Custodial Hourly 0349 00000 00 2451 42 00 01 0000
- Rental belongs on different timecard 0349 05100 00 2251 27 25 01 0000



Certificated Time Card (C1)

Week of (Beginning with Monday):

Employee

Name (Last, First):
Sara Leonard

Employee ID Number:
135816

Location Name and Number:
0349 Mira Mesa High School

Position Title:
Teacher, PAL

Combo Code:

0349 00000 00 1157 01 02 01 0000

Attendance Reporting

Mark time in and time out for each day worked (i.e. 8 a.m. in and 10 a.m. out). In type of work below, mark total hours worked each day based on these times.

Date: (MM-DD-YY)	Mon 10-17-11	Tue 10-18-11	Wed 10-19-11	Thu 10-20-11	Fri 10-21-11	Sat	Sun
Time in	9:30	8:30	8:30	4:00			
Time out	7:30	7:20	7:30	7:00			
Time in							
Time out							

10/20/11
Posted as
4 hrs instead
of 3 hrs.

Type of Work-Insert Time Reporting Code (TRC) for service performed and total hours based on in/out times above.

TRC from List Below	Total HRS						
Total	4	4	4	4	4		20

Reason for Hours Worked: PAL duties

Signatures

Employee Signature
Sara Leonard
By signing, I certify that the information I provided is accurate and true.

Date: 10/23/11

Approval Signature
[Signature]

Date: 10/23/11

Approval Signature
I certify this to be an accurate statement of services rendered by this employee.
[Signature]

Date

Timekeeper Signature

Date

Time Reporting Codes (Refer to SDEA Collective Bargaining Agreement and Management Salary Rules for guidance on services rendered and applicable rates of pay.)

AED	Adult Ed	EDR	Extd Day Read	SIX	Prime Time	WKM	Wkshp Mgmt
CRH	Classrm Hrly	HMG	Hrly Mgmt	SPV	Supervision	WKP	Wkshp Presenter
CRW	Curriculum Writ	NHM	Non-Hrly Mgmt	TUT	Tutoring	WPC	CDC Wkshp Presenter
CSP	CDC Spec Proj	NCT	Non-Class Tchg	WCC	CDC Wkshp Attend	WPS	Wrkg Prep as Sub
EDM	Extd Day Math	SAT	Saturday Schl	WKC	Wkshp Certificated	PRO	Pro-Rata
MOV	Facility Move-VT Rate						
CRG	Certificated Regular Time-Hourly Employees Only-WILL not pay on a salaried job.						



Classified Time Card (L1)



Week of (Beginning with Monday):

Employee

Name (Last, First): MORALES, Aurelio ID Number: 117768

Location Name and Number: _____ Position Title: _____

Combo Code:

0349 06100 10 29564500010000

Attendance Reporting

Mark time in and time out for each day worked (i.e. 8 a.m. in and 10 a.m. out). In type of work below, mark total hours worked each day based on these times.

Note: All overtime must be pre-approved by your manager.

Date: (MM-DD-YY)	Mon	Tue	Wed	Thu	Fri	Sat	Sun
Time in		3:30	3:30	3:30	3:30	8	
Time out		7:30	7:30	7:30	7:30	12	
Time in							
Time out							

Out of this was until 2pm

1/21 should be 4 hrs

Type of Work (add total hours under day worked based on times above)

Regular Time TRC=REG							
Extra Time TRC=EXTRA							
Overtime Straight TRC=OTS							
Overtime and a Half TRC=OTH							
Overtime Double TRC=OTD							
Workshop TRC=WKL							
Workshop Overtime TRC=WKLOT							
Total Hours		4	4	4	4	6	

*16
6
22*

Reason for Hours Worked:

Student Assembly

Signatures

A Morales
Employee Signature

1/21/12
Date

By signing I certify that the information I provided is accurate and true.

[Signature]
Approval Signature

Date

I certify this to be an accurate statement of services rendered for this employee.

- Athletic CSA 0349 00021 00 2965 45 00 01 0000
- Regular CSA 0349 00000 00 2965 45 00 01 0000
- Athletic Classified Hourly 0349 00021 00 2451 15 00 01 0000
- Regular Classified Hourly 0349 00000 00 2451 15 00 01 0000
- Athletic Custodial Hourly 0349 00021 00 2251 26 02 01 0000
- Regular Custodial Hourly 0349 00000 00 2451 42 00 01 0000
- Rental belongs on different timecard 0349 05100 00 2251 27 25 01 0000

[Signature]



Classified Time Card (L1)



Week of (Beginning with Monday):

Employee

Name (Last, First):

MORALES, Aurelio ID Number: *117768*

Location Name and Number:

Position Title:

Combo Code:

0349 06100 00 2856 45000, 0000

Attendance Reporting

Mark time in and time out for each day worked (i.e. 8 a.m. in and 4 a.m. out). In type of work below, mark total hours worked each day based on these times.

Note: All overtime must be pre-approved by your manager.

Date: (MM-DD-YY)	Mon	Tue	Wed	Thu	Fri	Sat	Sun
1/23	1/24	1/25	1/26	1/27	1/28		
Time in	3:30	3:30	3:30	3:30	3:30	8	
Time out	7:30	7:30	7:30	7:30	7:30	12	
Time in							
Time out							

1/28 should be 4 hrs

Type of Work (add total hours under day worked based on times above)

	Mon	Tue	Wed	Thu	Fri	Sat	Sun
Regular Time TRC=REG							
Extra Time TRC=EXTRA							
Overtime Straight TRC=OTS							
Overtime and a Half TRC=OTH							
Overtime Double TRC=OTD							
Workshop TRC=WKL							
Workshop Overtime TRC=WKLOT							
Total Hours	4	4	4	4	4	6	

20

Reason for Hours Worked:

Student Activity

Signatures

A Morales

Employee Signature

By signing I certify that the information I provided is accurate and true.

1/28

Date

[Signature]

Approval Signature

I certify this to be an accurate statement of services rendered for this employee.

Date

- Athletic CSA 0349 00021 00 2965 45 00 01 0000
- Regular CSA 0349 00000 00 2965 45 00 01 0000
- Athletic Classified Hourly 0349 00021 00 2451 15 00 01 0000
- Regular Classified Hourly 0349 00000 00 2451 15 00 01 0000
- Athletic Custodial Hourly 0349 00021 00 2251 26 02 01 0000
- Regular Custodial Hourly 0349 00000 00 2451 42 00 01 0000
- Rental belongs on different timecard 0349 05100 00 2251 27 25 01 0000



Payroll Time and Labor Audit Report

Mira Mesa High School

November xx, 2012

Introduction

The Office of Internal Audit conducted an audit of the payroll time and labor at Mira Mesa High School for the period July 1, 2010 through June 30, 2012.

The review included an examination of PeopleSoft time and labor computer records, applicable district procedures, and payroll documentation maintained at the school site.

The employees assigned at Mira Mesa High School totaled 206 including the principal.

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, 2012.

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 payable hours were recorded timely and accurately.
- To verify that all absences are payable hours, are authorized and properly documented.
- To determine that monthly positions are valid and full time equivalent agrees to employee's actual hours worked.

Audit Review of Principal Responses –Time & Labor

Finding 1 – Deleted .

Finding 2/1 – finding remains, redrafted based on district procedure 7232 and principal's response of activities.

Finding 3/2 remains – Payment happened outside the district.

Finding 4/3 remains - Payment happened outside the district. Paid by district 12/01/2010 EXP (Walk On Coach)

Finding 5 Deleted

Finding 6 Deleted

Finding 7 now 4 Remains The restriction was lifted on allocations, not positions capable of having allocations.

Finding 8 now 5 Remains

Finding 9 now 6 Remains

Finding 10 now 7 Remains

Finding 11 now 8 Redrafted -- Bereavement for Tessaro moved to finding 16 now 14

Finding 12 now 9 Remains

Finding 13 now 10 Remains

Finding 14 now 11 Adjusted summer school

Finding 15 now 12 Remains

Finding 16 now 13 Remains adjusted for Tessaro Bereavement incomplete

Finding 17 now 14 Remains

Audit Findings Summary

1. The principal paid six (6) extended-day units, for the period 7/1 – 10/1/2011 to a teacher for "Special Activities Sponsor" in the amount of \$5,442.30, the support provided for the assigned duties fail to satisfy the requirement for this pay category; the payment happened a week before the teacher's promotion to Vice Principal, a position not eligible for extended day assignment.
2. A certificated football coach submitted an improper claim to the Marauder Football Booster Club in the amount of \$2,400.00 on 12/20/10 for coaching services that was already paid to him by the district.
3. A walk on football coach acquired duplicate payment for coaching services by charging the district and the Marauder Football Booster Club for the same services during the 2011 Football Season.
4. Extended-day units totaling \$4,988.78 were paid to a teacher and to the SSOS although no classification existed for the extended unit assignments.
5. The principal allowed a teacher to work more than ten (10) hours per week of additional hourly assignments totaling \$5,071.91.
6. The teacher did not indicate the time when the work started and ended on the time cards submitted for the period November 2010 to April 2011 totaling 303 hours in the amount of \$9,764.71.
7. The timekeeper paid three hours of Regular Time (REG) in the amount of \$33.72 to an employee for work that was not performed.
8. Two basketball coaches inappropriately used their leave benefits in order to obtain paid leave when they attended the coach's clinics in Las Vegas, Nevada.
9. Employees' absences totaling 637 hours were not recorded in the Time and Labor system.
10. Additional pay amounting to \$48,646.38 from July 2010 through June 2012 was posted to Time and Labor without supporting documentation on file.
11. Supporting documentation for benefit absence request forms totaling 3,028.30 hours were missing. As a result propriety of the absences could not be determined.
12. Three employees submitted overtime hours without deducting "unpaid duty meal period".
13. Three employees submitted "Bereavement Leave" forms without explanation and comments such as relationship to the employee and location of the funeral.
14. Overtime hours and absences of three employees were incorrectly recorded.

Conclusion

Based on the results of the audit test that we performed, Mira Mesa High School administration failed to satisfy district payroll processing requirements and are out of compliance. The audit noted the principal signed the required Audit to Paid Time Reports, however, the significant numbers reported in audit findings #9, #10 and #11 show that the reports were not used effectively to validate payroll processing. This audit disclosed 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 principal must comply with prescribed policies and procedures regarding payment of payable time such as overtime, extra time, and extended-day units to prevent abuse and misuse of district's resources. The combined extended day units and external payments of the football coaches reflects a compromised system of payment for district employment.

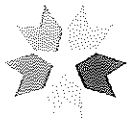
Payable hours entered into the payroll time and labor must be supported by a timecard that indicates the start time, end time, and the description of the work performed. Administration is to assure that these timecards are properly authorized to substantiate the basis for payment and to protect district's assets from misuse.

The principal is responsible for certifying each payroll and must adequately supervise the time and labor operations of the school. The principal must ensure that all identified errors are corrected and policies are implemented that certify compliance with School District procedures.

We appreciate the cooperation extended by the staff during the examination.

Jaime Buensuceso
Operations Auditor

W. Stephen Carr
Director, Office of Internal Audit



Response to Conclusion: Time and Labor Audit

In response to the auditor's conclusion, I shared with auditing that we do have checks and balances in place but that I am open to ideas and support from the district about how to better ensure accuracy and compliance with district procedures.

The site continues to have a revolving door of personnel processing Time and Labor due to classified bumping but we insist that any new personnel attend district training as well as refresher courses when they are provided to keep staff current with district practices. I have even paid district personnel to train newly placed staff members.

The auditor states that it is my responsibility as principal to make sure the employee is trained to perform their duties, but I believe this is a district responsibility when they qualify and bump classified staff into positions.

I understand my responsibility is to supervise the staff in regards to compliance with prescribed practices and policies. I only request some support in regards to the items mentioned above.