

# **INTERNAL AUDIT REPORT**

**Audit of the Payroll & Timekeeping Operations  
for the Special Investigative Unit (SIU)  
for the Period from June 22, 2015 through August 14, 2016**

**January 2017**



**To be presented to the:**

**Audit Committee on  
February 2, 2017**

**The School Board of Broward County, Florida on  
March 7, 2017**

**By**

**The Office of the Chief Auditor**



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*Superintendent of Schools*

January 26, 2017

Members of The School Board of Broward County, Florida  
Members of The School Board Audit Committee  
Mr. Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

At the request of the Superintendent, Mr. Robert W. Runcie, and in accordance with the Office of the Chief Auditor's 2016-2017 Audit Plan, we performed an Audit of the Payroll & Timekeeping Operations for the Special Investigative Unit (SIU) for the period from June 22, 2015 through August 14, 2016. In addition, our office investigated certain allegations that were provided to Board Members regarding the Task-Assigned Special Assistant to the Chief of Police, Ms. Jillian Haring. There were four allegations investigated and other transactions identified during the audit that can be found in Section II of the audit report.

The objectives of the audit were to determine whether payroll and timekeeping practices were in compliance with established District policies, procedures, and bulletins and whether these practices effectively reduce the risk of payments to employees for work not performed, payroll irregularities and inaccurate employee vacation and leave balances, and to determine if payroll corrections to employees' payroll records are needed and should be pursued by management. Other objectives included investigating the four allegations provided to our department concerning the Task-Assigned Special Assistant to the Chief of Police, Ms. Jillian Haring.

Due to the nature of the payroll irregularities identified by management and the high rate of exceptions, coupled with the associated risks, we extended the scope of our audit to include a review of each employee's payroll record for the period from June 22, 2015 through August 14, 2016. The annual payroll expenditure for the SIU is approximately \$2.4 million. The procedures performed on a selective basis to satisfy the objectives were to audit the payroll process for the department, which includes analysis of the payroll periods from June 22, 2015 through August 14, 2016; to conduct interviews with selected staff; to review ZTIM reports, Earnings Reports (Zearnings), CADO reports, PA-20 Overview and Basic Pay reports, Overtime reports, BI Exemption reports, Vacation/Leave Request forms, Timesheets, Payroll Analysis schedules, Remuneration statements, Daily SIU calendars, Bargaining Unit contracts, Investigative Case schedules, and other reports and emails; to review SBBC policies and applications, regulations and statutes; to determine compliance with Business Practice Bulletin PR-100 Payroll and Time Entry, School Board Policy 4300.1 Overtime Pay and Compensatory Time, School Board Policy 4.3 Certificates of Absence for Leaves, School Board Policy 4.9 Employee Disciplinary Guidelines and other School Board Policies; to investigate allegations brought to our attention concerning the Task-Assigned Special Assistant to the Chief of Police, Ms. Jillian Haring; and to perform other auditing procedures as deemed necessary.

Our audit of payroll and timekeeping practices of the SIU disclosed the following conditions which were observed for the payroll periods beginning June 22, 2015 through August 14, 2016. The SIU reports to the Chief of Staff.

It is the opinion of the Office of the Chief Auditor that management needs to improve effectiveness, efficiency and oversight, as well as strengthening the internal controls over the payroll and timekeeping processes at the SIU. During the audit, we identified absences not recorded in the SAP Payroll system for 769 hours with a dollar value of \$23,695. We also identified non-compliance with review and approval of payroll reports. Many payroll documents did not reconcile with transactions entered into the SAP Payroll system. We identified overpayments for work not performed. Management should begin the process of correcting unrecorded absences to properly adjust employees' leave balances and correct the payroll errors.

Regarding the allegations, we reviewed the four allegations and provided conclusions and recommendations, which can be found in Section II of the audit report.

We also recommend establishing a payroll processor at the SIU Department, rather than using the services of the Business Support Center, due to the uniqueness of the various payroll schedules and the number of employees who do not report to the TSSC building on a daily basis. Since the Business Support Center can only input information submitted by the SIU staff, stronger controls over daily attendance/absence and payroll functions would be enhanced having a payroll processor at the SIU. This would reduce the time spent reconciling and obtaining documentation to support absences between the two departments.

In the future, we recommend that the District implement an automated time entry payroll management system that interfaces with the SAP payroll module, such as the one being used in the Transportation and Physical Plant Operations Departments. An automated time entry payroll management system offers the ability to have employees take responsibility for punching in and out or recording their attendance on their mobile devices and managers can be responsible for giving final approval. This ensures that all transactions are transparent and fully auditable. Employees should certify that their hours are accurate. An automated tracking of employee absences, time worked and overtime can eliminate the paper based time tracking and save significant paper and payroll staff time preparing payroll. In addition, management and auditors could see who entered, edited and approved each transaction. In a prior payroll audit of a District department, we identified \$65,000 in unrecorded absences. This department was similar to the SIU Department, in that their annual payroll was approximately \$2.4 million with 51 employees. This department maintained adequate attendance sheets completed by each employee, which enabled us to determine the actual number of absences that were not recorded in the SAP system. Since the SIU did not maintain adequate attendance and timesheets, we were unable to quantify the number and dollar amount of absences that were not recorded.

Our audit identified that the Special Investigative Unit (SIU) did not consistently comply with payroll and time entry procedures to ensure compliance with School Board Policies and Business Practice Bulletins, resulting in multiple unrecorded absences; the SIU management did not consistently print, review, approve or sign Time Management (ZTIM), Earnings and Overtime Reports in a timely manner, as required by Business Practice Bulletin PR-100 – Payroll and Time Entry; the SIU supporting documentation (Vacation/Leave Request forms, Overtime/Compensatory Authorization forms, timesheets, SIU Microsoft Word calendars) often did not reconcile with payroll data entered into the SAP Payroll System; several SIU Console Viewers were overpaid for holiday pay not included in the Federation of Public Employees (FOPE) 261 Day Calendar Agreement; several SIU Console Viewers were overpaid by submitting Overtime/Compensatory Authorization forms for work not performed on holidays; a review of SIU Detectives' Schedule of Open Investigations and Payroll Records for the 2015-16 school year identified non-compliance with School Board Policy 4.9 and internal control weaknesses and inefficiencies with overtime straight and overtime premium hours paid.

This report will be presented to the Audit Committee at its February 2, 2017 meeting and will be presented to the School Board at its March 7, 2017 meeting.

Sincerely,



Patrick Reilly, CPA

Chief Auditor

Office of the Chief Auditor

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## EXECUTIVE SUMMARY

### SCOPE AND METHODOLOGY

At the request of the Superintendent, Mr. Robert Runcie, and in accordance with the Office of the Chief Auditor's 2016-2017 Audit Plan, we performed an Audit of the Payroll & Timekeeping Operations for the Special Investigative Unit (SIU) for the Period from June 22, 2015 through August 14, 2016. In addition, our office investigated certain allegations that were provided to Board Members regarding the Task-Assigned Special Assistant to the Chief of Police, Ms. Jillian Haring. There were four allegations investigated and other transactions identified during the audit that can be found in Section II of the audit report.

The objectives of the audit were to determine whether payroll and timekeeping practices were in compliance with established District policies, procedures, and bulletins and whether these practices effectively reduce the risk of payments to employees for work not performed, payroll irregularities and inaccurate employee vacation and leave balances, and to determine if payroll corrections to employees' payroll records are needed and should be pursued by management. Other objectives included investigating the four allegations provided to our department concerning the Task-Assigned Special Assistant to the Chief of Police, Ms. Jillian Haring.

Due to the nature of the payroll irregularities identified by management and the high rate of exceptions, coupled with the associated risks, we extended the scope of our audit to include a review of each employee's payroll record for the period from June 22, 2015 through August 14, 2016. The annual payroll expenditure for the SIU is approximately \$2.4 million. The procedures performed on a selective basis to satisfy the objectives were:

- to audit the payroll process for the department, which includes analysis of the payroll periods from June 22, 2015 through August 14, 2016;
- to conduct interviews with selected staff;
- to review ZTIM reports, Earnings Reports (Zearnings), CADO reports, PA-20 Overview and Basic Pay reports, Overtime reports, BI Exemption reports, Vacation/Leave Request forms, Timesheets, Payroll Analysis schedules, Remuneration statements, Daily SIU calendars, Bargaining Unit contracts, Investigative Case schedules, and other reports and emails;
- to review SBBC policies and applications, regulations and statutes;
- to determine compliance with Business Practice Bulletin PR-100 Payroll and Time Entry, School Board Policy 4300.1 Overtime Pay and Compensatory Time, School Board Policy 4.3 Certificates of Absence for Leaves, School Board Policy 4.9 Employee Disciplinary Guidelines and other School Board Policies;
- to investigate allegations brought to our attention concerning the Task-Assigned Special Assistant to the Chief of Police, Ms. Jillian Haring; and
- to perform other auditing procedures as deemed necessary.

Our audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. The aforementioned standards require that we plan and perform the audit to ensure a reasonable basis for our judgments and conclusions regarding the function under audit. An audit includes assessments of applicable controls and compliance with the requirements of laws, rules and regulations when necessary to satisfy the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

It is our responsibility to perform the review under generally accepted auditing standards and Government Auditing Standards, as well as provide recommendations to improve operations, strengthen internal controls and ensure compliance with the requirements of laws, rules and regulations in matters selected for review. It is the administration's responsibility to implement recommendations, to maintain an internal control environment conducive to the safeguarding of District assets and to preserve the District's resources, and to comply with applicable laws, regulations and School Board policies.

## **BACKGROUND**

The SIU consists of a Chief of Police, administrative staff, Gang Prevention Coordinators, KCW Security staff, Detectives, Console Viewers, Clerical Support staff and Security Clearance staff. On January 21, 2015, a Task-Assigned Special Assistant to the Chief was hired to provide support and expertise with investigations and technical support. This position ended on June 30, 2016.

For several months of the 2015-16 school year, the SIU reported to the Chief Public Information Officer and subsequently, the SIU was reassigned to the HR Department. In mid-June 2016, the SIU was re-assigned to the Chief of Staff. In February 2016, Mr. Anthony Williams, Chief of Police for the SIU, resigned. The position of Interim Chief of Police was held by Mr. Fred Davenport from February 2016 through June 2016. Mr. Craig Kowalski had been assigned as Acting Chief of Police from June 2016 through September 2016. In October 2016, a new Chief of Police, Mr. Robert Hutchinson was hired. Prior to February 29, 2016, the SIU's clerical staff handled the payroll for the SIU. As of February 29, 2016, the payroll functions for the SIU were assigned to the Business Support Center.

## **OPINION AND SUMMARY OF RESULTS**

Our audit of payroll and timekeeping practices of the SIU disclosed the following conditions which were observed for the payroll periods beginning June 22, 2015 through August 14, 2016. The SIU reports to the Chief of Staff.

It is the opinion of the Office of the Chief Auditor that management needs to improve effectiveness, efficiency and oversight, as well as strengthening the internal controls over the payroll and timekeeping processes at the SIU. During the audit, we identified absences not recorded in the SAP Payroll system for 769 hours with a dollar value of \$23,678. We also identified non-compliance with review and approval of payroll reports. Many payroll documents did not reconcile with transactions entered into the SAP Payroll system. We identified overpayments for

work not performed. Management should begin the process of correcting unrecorded absences to properly adjust employees' leave balances and correct the payroll errors.

Regarding the allegations, we reviewed the four allegations and provided conclusions and recommendations, which can be found in Section II of the audit report.

We also recommend establishing a payroll processor at the SIU Department, rather than using the services of the Business Support Center, due to the uniqueness of the various payroll schedules and the number of employees who do not report to the TSSC building on a daily basis. Since the Business Support Center can only input information submitted by the SIU staff, stronger controls over daily attendance/absence and payroll functions would be enhanced having a payroll processor at the SIU. This would reduce the time spent reconciling and obtaining documentation to support absences between the two departments.

In the future, we recommend that the District implement an automated time entry payroll management system that interfaces with the SAP payroll module, such as the one being used in the Transportation and Physical Plant Operations Departments. An automated time entry payroll management system offers the ability to have employees take responsibility for punching in and out or recording their attendance on their mobile devices and managers can be responsible for giving final approval. This ensures that all transactions are transparent and fully auditable. Employees should certify that their hours are accurate. An automated tracking of employee absences, time worked and overtime can eliminate the paper based time tracking and save significant paper and payroll staff time preparing payroll. In addition, management and auditors could see who entered, edited and approved each transaction.

We summarized our findings below:

1. The Special Investigative Unit (SIU) Did Not Consistently Comply with Payroll and Time Entry Procedures to Ensure Compliance with School Board Policies and Business Practice Bulletins, Resulting in Multiple Unrecorded Absences.
2. The SIU Management Did Not Consistently Print, Review, Approve or Sign Time Management (ZTIM), Earnings and Overtime Reports in a Timely Manner, as Required by Business Practice Bulletin PR-100 – Payroll and Time Entry.
3. The SIU Supporting Documentation (Vacation/Leave Request Forms, Overtime/Compensatory Authorization Forms, Timesheets, SIU Microsoft Word Calendars) Often Did Not Reconcile with Payroll Data Entered into the SAP Payroll System.
4. Several SIU Console Viewers Overpaid for Holiday Pay Not Included in the Federation of Public Employees (FOPE) 261 Day Calendar Agreement.
5. Several SIU Console Viewers Were Overpaid by Submitting Overtime/Compensatory Authorization Forms for Work Not Performed on Holidays.
6. A Review of SIU Detectives' Schedule of Open Investigations and Payroll Records for the 2015-16 School Year Identified Non-Compliance with School Board Policy 4.9 and Internal Control Weaknesses and Inefficiencies with Overtime Straight and Overtime Premium Hours Paid.



**SECTION II:** Follow-Up to School Board Request Pertaining to SIU Task-Assigned Special Assistant to the Chief of Police, Jillian Haring. We investigated the following allegations:

1. It was alleged that Ms. Haring received several pay increases after the employee was awarded a task- assigned position approved at the January 21, 2015 School Board meeting.
2. It was alleged that Ms. Haring was receiving excessive overtime and working on weekends and holidays. As an exempt employee, she would not have been eligible for overtime.
3. It was alleged that Ms. Haring, Task Assigned Special Assistant to the Chief of Police, received a School Board vehicle.
4. It was alleged that Ms. Haring had access to emails for all employees in the District.

We have provided recommendations, which can be found at the end of each finding/allegation in the audit report.

We would like to thank the SIU staff and all District personnel who aided in the completion of this report.

Submitted by:

Patrick Reilly, CPA  
Chief Auditor  
Office of the Chief Auditor

## **SECTION I**

### **FINDINGS**

## **FINDING No. 1**

### **The Special Investigative Unit (SIU) Did Not Consistently Comply With Payroll and Time Entry Procedures to Ensure Compliance with School Board Policies and Business Practice Bulletins, Resulting in Multiple Unrecorded Absences**

#### **CONDITION**

At the request of the Superintendent, Mr. Robert W. Runcie, we audited the SIU's payroll records for thirty consecutive payroll periods from June 22, 2015 through August 14, 2016. During the period audited, which covered 63 SIU employees, we identified multiple irregularities with the process of documenting employee attendances and absences that were not accurately recorded or documented in the SAP Payroll system. This resulted in over 140 instances where absences were not recorded, totaling 769 hours, with a dollar value of \$23,695 (see Exhibit A). We noted that for the 140 unrecorded absences, there were 75 Vacation/Leave Request forms completed and 65 Vacation/Leave Request forms not presented for audit.

We observed that the SIU used a Microsoft Word calendar (see Exhibit B) to post the daily absences and late hours, rather than using timesheets to prepare and substantiate the payroll entries. We noted this calendar was not consistently used. The late hours were routinely not quantified on the calendar. We noted 39 instances where employees were late according to the SIU calendar; however, the employees' late hours were not recorded in the SAP Payroll system.

We found multiple Vacation/Leave Request forms for absences that did not appear on the calendar. There was an actual timesheet for each employee for each payroll period; however, these timesheets were not used in most cases.

The SIU also has a team of Console Viewers who monitor the alarm systems for multiple District sites 24 hours per day. We noted that these employees' absences and hours late were not documented on the Microsoft Word calendar. The Console Viewers had individual timesheets; however, they were inconsistently documented. In addition, timesheets were not signed for any employees in the SIU.

Beginning on February 29, 2016, the Business Support Center took over the payroll processing duties for the SIU, at management's request. Prior to that date, the payroll was processed by the SIU. The Business Support Center also noted numerous absences listed on the Microsoft calendar that had not been entered into the SAP Payroll system; however, the corrections still have not been made as of the date of this audit.

The TSSC Building, in which the SIU office is located, has a HID Security Swipe Card System for entry into the building that documents date, time and entry point; however, the available logs from this system are not being used to reconcile payroll attendance or absences. The Security Swipe Card System is primarily used for entry to locked doors, but exiting the building does not require the employee to swipe their card.

#### **CRITERIA**

School Board Policy 4.3 Certificates of Absence for Leaves states "a Personal Leave Form must be retained by the affected administrator at the work site with the attendance register for each

permanent employee who has been absent from duty during that payroll period.” Note: The Certificate of Absence for Leaves form was replaced with the Vacation/Leave Request form. In addition, Business Practice Bulletin PR-100 Payroll and Time Entry states “Accurate compensation requires synchronization and collaboration between the location and District departments. The employee, Payroll Contact, HR Action Processor, Principal/Director, the Payroll Department and the Human Resources Departments all play an integral role in accurately processing payment for or to employees. Documentation and approval of all payroll data including, but not limited to time cards, timesheets, Vacation/Leave Request forms, overtime and compensatory time forms, Temporary Duty Assignment forms (TDAs) and all related payroll reports is required. Below is an outline of the responsibilities of each party to ensure that all necessary approvals are obtained and documented:

- Employee:
  - Must submit all payroll documentation, such as, but not limited to timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms to the Payroll Contact in a timely manner for each respective payroll period
- Payroll Contact:
  - Must ensure all payroll documentation such as, but not limited to timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms for the pay period are submitted in a timely manner
  - Must ensure all timesheets and Vacation/Leave Request Forms are processed in a timely manner, i.e.; within the appropriate pay period
  - Must print and review required payroll reports to ensure accuracy of payments
  - Must present required reports to Principal/Director for approval in a timely manner
  - Must maintain Payroll records including Vacation/Leave Request forms, TDA forms and required payroll reports (Time Management, Earnings and Overtime) filed by pay period and kept in a secured location for auditing purposes.”

The purpose of Business Practice Bulletin PR-100 Payroll and Time Entry is to provide guidance in the time management process which includes recording attendances and absences, record keeping and reporting.

Although the Business Support Center is processing the payroll for the SIU, it is the responsibility of the SIU management to ensure that all absences are recorded and supported with the proper documentation and approved by the deadline.

## **CAUSE**

The SIU did not consistently comply with School Board Policy 4.3 Certificates of Absence for Leaves and Business Practice Bulletin PR-100 Payroll and Time Entry.

## **IMPACT**

Based on our audit sample, the SIU's failure to comply with all payroll policies and procedures resulted in over 769 hours of absences not entered into the SAP Payroll system, which amounted to \$23,695. When employees' absences are not recorded, this allows employees the ability to use the accrued leave balance at another time or they may collect the accrued balance upon separation. The latter is especially an issue when the number of accrued days rolls from year to year with a large sick and vacation balance that can be paid out at separation. Specifically, when employees take leave and the leave information is not processed through the SAP Payroll system, it results in inflated leave balances for employees and inflates the accrued liability for the District.

## **RECOMMENDATIONS**

We recommend that the SIU:

1. Review School Board Policy 4.3 Certificates of Absence for Leaves and Business Practice Bulletin PR-100 Payroll and Time Entry to improve payroll accuracy in order to reduce the risk of unrecorded absences.
2. Increase monitoring of payroll processes to ensure payrolls are reviewed and approved and all pertinent supporting documentation is maintained by payroll period.
3. Collaborate with the Business Support Center to begin the process of correcting the unrecorded absences identified in our sample (see Exhibit A).
4. Discontinue the use of the Microsoft Word calendar and create a daily attendance sheet, which includes each employee's name, time in and time out, so that attendances, absences and any additional hours worked can be tracked on a daily basis. One payroll contact person, as well as a back-up employee, should be assigned to monitor the daily attendance sheet and ensure that employees submit Vacation/Leave Request forms for any type of absence.
5. Use the daily attendance sheet to track employees arriving late to work. Those individuals who report to different locations should call in from the school or department's phone in order to account for their time each day.
6. Utilize timesheets for all employees for each payroll period.
7. Utilize the HID Security Swipe Card System reports, which document entry into the building, i.e. date, time and entry point. Staff should be required to swipe in and out of the building, in order to substantiate attendance and identify absences that should be entered into the SAP Payroll system.
8. Consider establishing a payroll processor at the SIU Department, rather than using the services of the Business Support Center, due to the uniqueness of the various payroll schedules and the number of employees who do not report to the TSSC building on a daily basis. Since the Business Support Center can only input information submitted by the SIU staff, stronger controls over daily attendance/absence and payroll functions would be enhanced having a payroll processor at the SIU. This would reduce the time spent reconciling and obtaining documentation to support absences between the two departments.

In addition, we recommend that the District implement an automated time entry payroll management system that interfaces with the SAP payroll module, such as the one being used in the Transportation and Physical Plant Operations Departments. An automated time entry payroll

management system offers the ability to have employees take responsibility for punching in and out or recording their attendance on their mobile devices and managers can be responsible for giving final approval. This ensures that all transactions are transparent and fully auditable. Employees should certify that their hours are accurate. In addition, management and auditors could see who entered, edited and approved each transaction.

### **MANAGEMENT'S RESPONSE FROM THE SIU**

Management acknowledges and concurs with Finding #1.

For clarification, the Microsoft Outlook calendar was utilized for the visibility of personnel for planning and scheduling purposes rather than an official time keeping system for the school district.

For additional clarification, since the swipe access system was not developed for entry and exit tracking due to its design as a building access system, the school district would have to assess the cost of expanding the system(s) and establish policies and procedures requiring employees to swipe in and out of schools district buildings. Entry swiping while departing a building could leave a door temporary unsecured for an unauthorized entry by another person. A large portion of SIU personnel does not report to the SIU office on a regular or daily basis due to their various assignments and work locations, so the recommended daily attendance and timesheets would likely be a more effective tracking and documentation process.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall request funding consideration to maintain a payroll processor within the department.
2. SIU shall request funding consideration to expand the KRONOS time management system to include SIU employees.
3. SIU shall enhance the detective daily activity log to more effectively interact with the payroll process. A manual timesheet for other SIU employees shall be implemented for the first pay period in February 2017 to support the payroll process.
4. SIU shall have all employees review School Board Policy 4.3 and Business Practice Bulletin PR-100.

## **FINDING #2**

### **The SIU Management Did Not Consistently Print, Review, Approve or Sign Time Management (ZTIM), Earnings and Overtime Reports in a Timely Manner, as Required by Business Practice Bulletin PR-100 – Payroll and Time Entry**

#### **CONDITION**

As part of our audit, we reviewed thirty consecutive payroll periods from June 22, 2015 through August 14, 2016 for compliance with Business Practice Bulletin PR-100 Payroll and Time Entry. We identified the following internal control weaknesses with the SIU's bi-weekly payrolls, relating to the proper recordkeeping of payroll documents, and the review, approval and signature of the SIU Chief for the three required payroll reports on a timely basis for each payroll period:

#### **Time Management (ZTIM) Reports**

1. For 29 of the 30 payroll periods reviewed, a ZTIM Report was available for audit. Of the 29 ZTIMs on file, a total of 13 were printed months after the pay period and never reviewed, approved or signed by the SIU Chief. The remaining 16 consisted of 10 that were approved by the deadline and 6 that were approved after the deadline.
2. Of the 30 payroll periods reviewed, there were 18 pay periods where changes were made in SAP after the payroll period ended and the ZTIM reports were never reprinted, reapproved or signed. This increases the risk of overpayments and inflated leave balances of employees without the SIU Chief's knowledge or approval. The changes made in these 18 payroll periods totaled 703 hours, for which no revised ZTIMs were printed, reviewed, approved or signed by the SIU Chief. In addition, numerous changes were made weeks after the payroll period deadlines. During our audit fieldwork, we requested all of the payroll documentation from June 22, 2015 through June 19, 2016. We also requested payroll records for the first four payroll periods of the 2016-17 school year, which covered June 20, 2016 through August 14, 2016. This documentation was not available, since the Business Support Center was still finalizing the ZTIM reports. Subsequently, we did receive this documentation several weeks after our original request.

#### **Earnings Reports**

For the 30 payroll periods reviewed, we found 5 Earnings reports were not presented for audit.

Of the 25 Earnings reports that were found, 10 were never reviewed, approved, or signed; 5 were approved after the deadline and 10 were approved on time.

#### **Overtime Reports**

For the 30 payroll periods reviewed, 9 Overtime Reports were not available for audit.

Of the 21 Overtime reports that were found, 10 were never reviewed, approved or signed; 5 were approved after the deadline and 6 were approved on time.

(See Exhibit C – Schedule of Required Reports)

The printing, reviewing, approving and signing procedures for the three payroll reports are critical internal control procedures for management to perform. The time management process, which includes recording attendance and absences, recordkeeping and reporting, was not consistently monitored or reviewed by the SIU Chief to ensure that the payroll processing function was accurate and timely for capturing all payroll transactions. We noted numerous instances where changes were made to employees' payroll hours or absences weeks after the payroll period deadlines. The Business Support Center began processing SIU's payroll, beginning with the February 29, 2016 payroll period.

## **CRITERIA**

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

### **“Required Reports:**

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

- (1) Earnings Report (ZHPY\_PAY59) – This report lists all payments for employees at a location and displays the gross, net and retroactive totals. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate payments. If an error is identified, the Payroll Contact must, without delay, make the correction during the correction window and contact the appropriate Payroll Processor for additional assistance. The purpose of this report is multifunctional and will assist Payroll Contacts in the following areas:
  - Identify any possible time entry errors that may result in over or underpayments
  - Ensure that employees who are entitled to a paycheck for the pay period are listed with a payment
  - Ensure that employees who are not entitled to payment for the pay period due to unpaid leave, retirement or termination do not receive a payment
- (2) Time Management Report (ZTIM) – This report lists all absences and attendances reported for an organizational unit. The report can be run by pay period, by week, by other specified periods of time and by organizational unit or personnel number. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate time entry. If an error is identified, the Payroll Contact must make the correction during the correction window and contact the appropriate Payroll Processor immediately for additional



assistance.

- (3) Overtime Report (BI) – The Overtime Report must be printed and reviewed by the Payroll Contact and Principal/Director after each payroll is processed. The report provides information on overtime paid during the pay period and will enable locations to determine if employees worked at other locations. Hours worked at other locations may place an employee in an overtime status that may impact the locations' budgets. If unapproved overtime appears on the report, the Payroll Contact must notify the appropriate Payroll Processor immediately. If the error results in an overpayment, the deletion of hours process to recuperate the overpayment must be followed. Work instructions for this process are available on the ERP website at: <http://www.broward.k12.fl.us/erp>

In addition, if any corrections or adjustments were made, print and review the Time Management and Earnings Reports again.

Final Copies of the Time Management, Overtime, and the Earnings Reports must be reviewed, signed and dated by the administrator no later than Wednesday afternoon prior to the pay date.”

## **CAUSE**

Our audit disclosed that the SIU did not consistently comply with required printing, reviewing, approving and signing procedures for payroll reports required to be maintained per Business Practice Bulletin PR-100 Payroll and Time Entry.

## **IMPACT**

The SIU's inconsistent compliance with required procedures to properly manage bi-weekly payroll transactions resulted in payroll transactions that were not approved prior to checks being issued. In addition, non-compliance with internal controls over payroll resulted in overpayments, underpayments, and inflated leave balances for employees and inflated accrued liabilities for the District.

## **RECOMMENDATIONS**

1. We recommend that the SIU Chief comply with Business Practice Bulletin PR-100 Payroll and Time Entry to ensure that each bi-weekly payroll is accurate by reviewing, approving and signing the three critical payroll reports by the deadline for each payroll period.
2. In the event that changes are made after the SIU Chief has approved the payroll, the Payroll Processor should print a revised ZTIM highlighting the changes and present the revised

ZTIM to the SIU Chief for re-approval. Both ZTIMS should be kept on file to document the changes that were made.

3. To improve recordkeeping, each payroll period folder should contain all three reports (Time Management (ZTIM), Earnings Report and Overtime Report) as well as all Vacation/Leave Request Forms, Timesheets, Overtime/Compensatory Forms and any other supporting documentation.
4. Efforts should be made to finalize all transactions for each payroll period by the deadline. If hours are entered after payroll has been processed for a particular pay period, eligible overtime hours will be paid in a subsequent pay check. Since all absences such as sick, vacation, compensatory and PLV hours will impact overtime calculations, it is imperative that these absences are entered when used. Late entry of such absences could result in unearned payments which will cause an overpayment to the affected employee.
5. We recommend that the District implement an automated time entry payroll management system that will improve the payroll processing time to ensure that all transactions in each payroll period are finalized by the time entry deadline. This would prevent the need for retroactive payments, expedite the time management process, eliminate manual handwritten records, and improve accuracy over the payroll process.
6. Consider establishing a payroll processor at the SIU Department, rather than using the services of the Business Support Center, due to the uniqueness of the various payroll schedules and the number of employees who do not report to the TSSC building on a daily basis. Since the Business Support Center can only input information submitted by the SIU staff, stronger controls over daily attendance/absence and payroll functions would be enhanced having a payroll processor at the SIU. This would reduce the time spent reconciling and obtaining documentation to support absences between the two departments.

#### **MANAGEMENT'S RESPONSE FROM SIU:**

Management acknowledges and concurs with Finding #2.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall have all employees review School Board Policy 4.3 and Business Practice Bulletin PR-100.
2. SIU shall request funding consideration to maintain a payroll processor within the department.
3. All printed ZTIM reports and amended reports shall be consistently signed.

### **FINDING No. 3**

#### **The SIU Supporting Documentation (Vacation/Leave Request Forms, Overtime/Compensatory Authorization Forms, Timesheets, SIU Microsoft Word Calendars) Often Did Not Reconcile with Payroll Data Entered into the SAP Payroll System**

#### **CONDITION**

During our audit, we reviewed thirty consecutive payroll periods from June 22, 2015 through August 14, 2016 for compliance with School Board Policy 4.3 Certificates of Absence for Leaves and Business Practice Bulletin PR-100 Payroll and Time Entry. We identified the following internal control weaknesses with the SIU's bi-weekly payrolls, related to the following:

Numerous absences entered into the SAP Payroll system were not supported with Vacation/Leave Request forms.

There were many Vacation/Leave Request forms on file that were not signed by the employees and/or not approved by the SIU Chief.

There were numerous instances where dates of absences were incorrect. For example, the Vacation/Leave Request form stated March 10<sup>th</sup>; however, the absence was entered into SAP as March 11<sup>th</sup>. In these cases, there was no way to determine if the employee was out both days and one day was not entered.

There were several cases where three different documents showed three different numbers for hours absent. For example, on April 19, 2016, the Microsoft Word calendar shows 1.5 hours absent; the timesheet contains no information, the Vacation/Leave Request form shows 3.5 hours for April 19, 2016 and the entry in SAP was 3.0 hours (see Exhibit D).

The recording of Compensatory Time worked and/or used was inconsistent. In many instances, compensatory time used was not entered into the SAP Payroll system. For several employees, compensatory time worked was entered into the SAP Payroll system, but compensatory time used was not entered. In addition, several employees were purposely considering their compensatory time used as "flex" time and kept a running total "off the record" on a sheet of paper. These hours were never entered into the SAP Payroll system.

There were many instances where the Vacation/Leave Request form showed Vacation Leave; however, the absence was entered in the SAP Payroll system as Sick Leave or vice versa.

There were several instances where no documentation was on file for additional hours worked.

There were numerous instances where overtime worked was not pre-approved. There were numerous instances where the Overtime/Compensatory Authorization forms were not approved at

all (see Exhibit E). In other cases, the approval was dated weeks after the overtime/compensatory time was worked.

There were numerous instances where the correct revised Overtime/Compensatory Authorization form was not used. An older version of the form was used instead.

There were several instances where employees were overcharged for absences.

There were several instances where employees were not paid for overtime or regular secondary position hours worked.

TDA's were often not entered into the SAP Payroll system.

The procedures for the 4-day work week were not followed properly. For example, a 7.5 hour employee works 9.375 hours per day during the 4-day work week. This results in a 1.88 hour remainder for each day's absence that should be deducted on the Friday of the appropriate work week. In numerous cases, the SIU Payroll Processor deducted 1.72, rather than 1.88 hours. Also, the Payroll Processor entered these remaining adjustments on Tuesday, Wednesday or Thursday, rather than on Friday, as required by the 4-day work week instructions. The result was that employees' absences deducted during the 4-day work week were understated, resulting in an inflated leave balance for the employees and an inflated accrued liability for the District.

Many Vacation Leave/Request forms, Overtime Compensatory Authorization forms and Timesheets contained information related to multiple payroll periods, rather than having information only related to the payroll period being processed. This made it difficult to reconcile data entries into the SAP Payroll system and to ensure accuracy.

## **CRITERIA**

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

### **Documentation and Record Keeping**

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

- Employee:
  - Must request and receive written pre-approval to work overtime/compensatory time hours (Form 4707)
  - Must document all overtime/compensatory time hours worked

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

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

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

## **CAUSE**

The SIU did not consistently comply with School Board Policy 4.3 Certificates of Absence for Leaves and Business Practice Bulletin PR-100 Payroll and Time Entry, specifically sections pertaining to Documentation and Record Keeping and Required Steps to Document Overtime/Compensatory Time Worked and Obtain Necessary Approvals.

## **IMPACT**

Based on our review of the payroll records for the 30 consecutive payroll periods from June 22, 2015 through August 14, 2016, the SIU did not consistently reconcile payroll documents against the payroll transactions entered into the SAP Payroll system, resulting in multiple inaccurate payroll transactions. The impact was that some employees were not correctly compensated for time worked and/or did not have the correct time deducted for absences taken. In addition, inaccurate payroll requires additional payroll processing time to address employees who were under or overpaid and results in inflated leave balances for employees and inflates the accrued liability for the District. The lack of the proper approval and monitoring of the payroll function increases the risk for payroll errors and the misappropriation of District funds.

## **RECOMMENDATIONS**

In order to improve the payroll processing function, we recommend that the SIU:

1. Review School Board Policy 4.3 Certificates of Absence for Leaves and Business Practice Bulletin PR-100 Payroll and Time Entry to improve payroll accuracy in order to reduce the risk of unrecorded absences.
2. Increase monitoring of payroll processes to ensure payrolls are reviewed and approved and all pertinent supporting documentation is maintained by payroll period.
3. Collaborate with the Business Support Center to begin the process of expediting the payroll process so a final payroll is complete by the time entry deadline for the respective pay date and reduce the need for retroactive adjustments.
4. Improve the process for obtaining pre-approval for additional hours worked using the current Overtime/Compensatory Time form (#4707).
5. Ensure that all Vacation/Leave Request forms are on file in the appropriate payroll folder and contain the signatures of the employees and the SIU Chief.
6. Reconcile the payroll transactions shown on the Time Management (ZTIM) report to ensure accuracy with the source documents (Vacation/Leave Request forms, Overtime/Compensatory Time forms, TDAs, Timesheets, etc.)
7. Ensure that timesheets are completed and submitted by all employees for each payroll period.

As noted in previous findings, we recommend that the District implement an automated time entry payroll management system that will improve the payroll processing time to ensure that all transactions in each payroll period are finalized by the time entry deadline. This would prevent the need for retroactive payments, expedite the time management and pre-approval processes and significantly reduce payroll errors and ensure that employees are accurately paid each payroll period.

### **MANAGEMENT'S RESPONSE FROM THE SIU**

Management acknowledges and concurs with Finding #3.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall have all employees review School Board Policy 4.3 and Business Practice Bulletin PR-100.
2. SIU shall ensure the appropriate documents are utilized and submitted for accountability during the payroll process.
3. SIU shall work with the Business Support Center to correct and reconcile any payroll issues and make the appropriate corrections by the end of March 2017.

#### **FINDING No. 4**

##### **Several SIU Console Viewers Were Overpaid for Holiday Pay Not Included in the Federation of Public Employees (FOPE) 261 Day Calendar Agreement**

#### **CONDITION**

During our review of the payroll for Console Viewers, we noted that three employees were paid for the March 25, 2016 holiday, although a notice from the Payroll Department had been posted to the Payroll Conference stating that March 25, 2016 was not a holiday included in the FOPE Bargaining Unit (see Exhibit F). All six Console Viewers submitted Overtime/Compensatory Authorization forms and were paid for 8 hours, although three of the employees did not work, resulting in overpayments. We were able to verify from the HID Security Swipe Card System logs which employees used their cards to enter the TSSC building on March 25, 2016. Security logs for the HID Security Swipe Card System document the date, time and entry points, and identify whether an employee did or did not enter the TSSC building. We prepared a schedule detailing the overpaid amount totaling \$558.40 (see Exhibit G).

#### **CRITERIA**

Employees who are on the 261-day calendar were paid for 9 days on the April 1, 2016 pay date (Friday). This resulted from the fact that the 2016 leap year contained 262 work days and employees were only entitled to 261 calendar days; therefore, March 25, 2016 was considered an unpaid day off for these employees.

#### **CAUSE**

The SIU paid employees for March 25, 2016, which was an unpaid day off for the Console Viewers, based on the 261 day FOPE calendar agreement. The SIU paid three employees who did not work on March 25, 2016, due to their submitting an Overtime/Compensatory Authorization form stating that they did work. These forms were approved by management, although the forms were not properly completed to reflect the actual hours allegedly worked. Security logs for the HID Security Swipe Card System, used for entry into the building, which document the date, time and entry points, revealed that the three employees had not entered the building on March 25, 2016.

#### **IMPACT**

Based on the non-compliance with the FOPE calendar, three employees were overpaid at a cost of between \$151.74 and \$203.32 each, for a total overpayment of \$558.40.



## **RECOMMENDATIONS**

In order to improve the payroll processing function, we recommend that the SIU:

1. Increase monitoring of payroll processes to ensure payrolls are reviewed and approved and the Business Support Center and SIU adheres to the requirements of the FOPE employees' 261-day calendar.
2. Ensure that timesheets are completed and submitted by all employees for each payroll period.
3. Ensure Overtime/Compensatory Authorization forms reconcile with the employees' timesheets for hours worked.
4. Management begin the process of obtaining reimbursement from individual employees for hours paid that were not worked.

As noted in previous findings, we recommend that the District implement an automated time entry payroll management system that will improve the payroll processing time to ensure that all transactions in each payroll period are finalized by the time entry deadline. This would prevent the need for retroactive payments, expedite the time management and pre-approval processes and significantly reduce payroll errors and ensure that employees are accurately paid each payroll period.

## **MANAGEMENT'S RESPONSE FROM THE SIU**

Management acknowledges and concurs with Finding #4.

The Console Viewers are the only school district personnel to be scheduled to work twenty (24) hours a day seven (7) days a week – to include all holidays, leap days and closures during significant weather events and emergencies. The audit has identified exclusive issues and challenges that have been present for many years with imprecise guidance over the years. These issues can be resolved with the focused collaboration between several departments within the school district for this very unique and important position. SIU discussed these challenges with the Office of Chief Auditor to identify temporary solutions for the payroll configuration challenges.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall continue to work with Office of the Chief Auditor, Business Service Center and Information and Technology to address the unique scheduling and payroll issues pending the development of formal procedures and/or agreements and system programming changes if feasible.
2. SIU shall work with the Business Support Center to correct and reconcile any payroll issues and make the appropriate corrections.

## **FINDING No. 5**

### **Several SIU Console Viewers Were Overpaid by Submitting Overtime/Compensatory Authorization Forms for Work Not Performed on Holidays**

#### **CONDITION**

During our review of the payroll for Console Viewers, we noted the Console Viewers submitted Overtime/Compensatory Authorization forms for all official holidays, whether they worked the holidays or not. Routinely, three or four of the six Console Viewers worked each holiday in order to comply with the 24/7 monitoring requirements of the District's alarm systems. However, all six Console Viewers submitted the Overtime/Compensatory Authorization forms and were paid for an additional 8 hours, although some of the employees did not work, resulting in overpayments. Further analysis of the payroll determined that in some instances the employee did not work the holiday; however, they worked an additional eight hours that week, such as on a Saturday or Sunday. This resulted in the employees actually working 5 days during a week where one day was a holiday. In these instances, the employees were entitled to the additional eight hours. We were able to verify which employees used their cards to enter the TSSC building on the holidays by accessing the HID Security Swipe Card System logs. Security logs for the HID Security Swipe Card System, used for entry into the building, document the date, time and entry points, and identify whether employees did or did not enter the TSSC building on those holidays. We prepared a schedule detailing the overpaid amounts totaling \$1,775 related to thirteen holidays for the 2015-16 fiscal year (see Exhibit H). We were not able to document the information for four holidays, since the HID Security Swipe Card System log was not available prior to November 2015.

#### **CRITERIA**

The Console Viewers, who monitor the District's alarm systems, are employees under the Maintenance/Facilities Servicepersons (FOPE) bargaining unit. These individuals work a 261-day work calendar and received 17 paid holidays for the 2015-16 school year. The School Board's Business Practice Bulletin PR-100 Payroll and Time Entry outlines the procedures for handling the bi-weekly payroll periods for the District.

#### **CAUSE**

Several SIU Console Viewers were paid for 8 hours of holiday pay and an additional 8 hours for holidays that they did not work. Overtime/Compensatory Authorization forms were completed, signed and approved; however, they should not have been submitted by employees who did not work.

#### **IMPACT**

Employees were paid for hours not worked, resulting in higher payroll costs for the SIU Department and the District.

## **RECOMMENDATIONS**

In order to improve the payroll processing function, we recommend that the SIU:

1. Increase monitoring of payroll processes to ensure payrolls are reviewed and approved and all pertinent supporting documentation is maintained by payroll period.
2. Ensure that timesheets are completed and submitted by all employees for each payroll period and not prepared by one person for all the Console Viewers.
3. Improve the process for obtaining pre-approval for additional hours worked using the current Overtime/Compensatory Time Authorization form (#4707).
4. Reconcile the payroll transactions shown on the Time Management (ZTIM) report to ensure accuracy with the source documents (Vacation/Leave Request forms, Overtime/Compensatory Time Authorization forms, TDAs, Timesheets, etc.)
5. Management begin the process of obtaining reimbursement from individual employees for hours paid that were not worked and review prior years' payroll records to see if the same situation occurred.
6. Review Business Practice Bulletin PR-100 Payroll and Time Entry to ensure better monitoring of payroll processes. The HID Security Swipe Card System should be utilized by each employee entering the building and leaving the building each day.

As noted in previous findings, we recommend that the District implement an automated time entry payroll management system that will improve the payroll processing time to ensure that all transactions in each payroll period are finalized by the time entry deadline. This would prevent the need for retroactive payments, expedite the time management and pre-approval processes and significantly reduce payroll errors and ensure that employees are accurately paid each payroll period.

## **MANAGEMENT'S RESPONSE FROM SIU**

Management acknowledges and concurs with Finding #5.

As discussed in Finding Number 4, the Console Viewers are the only school district personnel to be scheduled to work twenty (24) hours a day seven (7) days a week – to include all holidays, leap days and closures during significant weather events and emergencies. Between their unique schedules and conflicting guidance provided to them over the years, confusion has occurred for the proper documentation of their work schedules within the current automated system and process.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall work with the Business Support Center to correct and reconcile any payroll issues and make the appropriate corrections.
2. A manual timesheet shall be implemented to support the payroll process.
3. SIU shall have all employees review School Board Policy 4.3 and Business Practice Bulletin PR-100.

## **FINDING No. 6**

### **A Review of SIU Detectives' Schedule of Open Investigations and Payroll Records for the 2015-16 School Year Identified Non-Compliance with School Board Policy 4.9 and Internal Control Weaknesses and Inefficiencies with Overtime Straight and Overtime Premium Hours Paid**

#### **CONDITION**

During our audit, we reviewed 26 consecutive payroll periods from June 22, 2015 through June 19, 2016 for all SIU detectives. We identified the following conditions and internal control weaknesses with SIU's bi-weekly payrolls, related to the detectives' submitted payroll documentation and approvals. Also, we found inefficiencies related to overtime paid and the detectives' investigative portion of cases, which require completion within 60 school days.

SIU staff reported on April 26, 2016 that at the opening of the 2015-16 school year, SIU had 96 open investigation cases. A total of 69 new cases were added for a total of 165. As of April 26, 2016, there were 86 open cases. As of June 30, 2016, we were provided a schedule, which identified that there were 93 open cases in various phases of completion. The majority of the open cases were outstanding for over 60 days. We noted that overtime paid to detectives was not for expediting the completion of investigations, but rather the majority of overtime hours were for security detail during School Board meetings and community forums at school sites. Detectives' work schedules were not staggered to coincide with Board meetings and school events, which resulted in overtime costs to the District.

Detectives worked security detail for Board meetings and other Board events and several detectives were hired at technical schools where they provided security detail in a secondary position. A total of \$160,684.68 in overtime straight and overtime premium was paid to various detectives during the 2015-16 school year (see Exhibit Q). The detectives worked a 37.5 hour work week, and overtime straight was paid for the first 2.5 additional hours, followed by overtime premium for all hours over 40 per week. The result was that the District paid between \$53 and \$61 per hour in overtime premium for security detail. For example, one detective had a secondary job from July 6, 2015 through June 29, 2016, which averaged 5 hours per day providing security at a Technical College. The detective earned \$25,000 above his annual salary (\$56 per hour for OTP) for the 2015-16 school year. This employee earned over 506 hours in the 2015-16 fiscal year in his secondary job. There is no assigned hourly rate for security detail in the District. We determined that the District pays the Broward Sheriff's Office \$37 per hour when hiring their police officers for security detail work.

During the 2015-16 school year, six of the sixteen detectives active for the entire year reviewed, were paid between \$9,354 and \$29,987 for working a secondary job under SIU's budget, mainly for performing security detail or working for another District location, in which case they were paid by that location's budget for security detail after work hours.

Many of the detectives have additional hours under their primary SIU position and they have an additional position also under the SIU. We also noted that security detail at Board meetings was inconsistently charged, sometimes to the detectives' primary positions and other times charged to their secondary positions at SIU.

Overtime/Compensatory Time Authorization forms were approved after the hours were worked. Many of the forms did not provide the purpose for the additional work hours. The forms were not completed as required.

In addition, we noted that the task-assigned Chief of Police, which is an exempt position, received overtime hours totaling 70.25 in his SIU primary position during the period from March 1, 2016 through June 30, 2016. Exempt employees are not eligible for overtime. Also, during that time period, he received 139.5 hours working security detail at another school, where he was paid at an overtime rate. Over \$10,000 was paid to this exempt employee for the primary and secondary positions while task assigned as Chief of Police.

## **CRITERIA**

School Board Policy 4300.1 Overtime Pay or Compensatory Time states:

### **2. STANDARDS**

- a. Overtime Work Provisions: Overtime pay shall be in compliance with FLSA and any applicable collective bargaining unit agreements or other employment agreements.
- b. Cost Containment Strategy:
  - 1) Use of overtime hours is limited only to situations deemed by the supervisor as critical to meeting special or emergency work situations.
  - 2) Whenever possible, compensatory time shall be used first before overtime pay.
- c. Sign-in/Sign-out System: All work locations shall maintain a sign-in/sign-out system for all employees working overtime.
- d. Work Day Schedule: At the end of the scheduled work day, all employees eligible to earn overtime or compensatory time are expected to stop work and leave their location, unless prior written approval is obtained from their supervisor.
- e. Disciplinary Action: Employees, who are eligible to earn overtime or compensatory time, and work overtime hours without prior written approval from their supervisor, will be subject to disciplinary action up to and including termination.

### **4. OVERTIME/COMPENSATORY TIME**

- a. Compensation: When a non-exempt employee is approved to work overtime by the supervisor and works over 40 hours in a workweek in the employee's primary position, the time worked over forty (40) hours shall be compensated at one-and-one-half (1.5) times the employee's regular rate of pay and the employee shall receive either overtime pay or compensatory time.

- b. Compensation Exclusion: Overtime or compensatory time, has not been earned unless the employee has obtained the required approval and worked in excess of their assigned work schedule. Annual/vacation leave, sick leave, official leave and unpaid/paid holidays are not counted as hours worked for purposes of determining overtime or compensatory time.
- c. Fiscal Requirement: The projected cost of overtime must be formally budgeted as part of the annual operational budget.
- d. Prior Approval Requirement: Prior to authorizing the use of overtime, department heads/supervisors/principals must obtain approval from the Executive Leadership Team (ELT) member responsible for the area/department/division.
- e. Supervisory Authority: Once approval to use budgeted overtime hours has been obtained from the ELT member, the department supervisor must approve, in writing, the employee to work the additional hours beyond the standard work schedule. Form #4707 shall be utilized to document advance approval of overtime or compensatory time for employees.
- f. Emergency Use of Overtime: Will be determined by the appropriate supervisor on a case by case basis.
- g. Upon transfer/promotion to another department within the District, payment for all accrued but unused compensatory time shall be paid to the employee, based on the regular rate of pay in effect prior to the transfer/promotion, within sixty (60) days of the effective date of transfer.
- h. Upon separation of employment with the District, payment for all accrued but unused compensatory time shall be included in the employee's final paycheck, as required under 29 CFR, Chapter V, Part 553, §553.21 (3)(B).

In addition, School Board Policy 4.9 Employee Disciplinary Guidelines states:

- 5.10 All investigations shall be completed within sixty (60) school days from the date the employee receives the written notification of the initiation of the investigation unless an extension is granted by the Superintendent or designee. The Superintendent must be advised of the reasons if an investigation may go beyond the 60 school days. The Superintendent may approve such additional time as is reasonably necessary to conduct a full, fair and complete investigation. The employee shall be notified of the extension and the new anticipated date of completion.
- 5.15 Once the Investigative Report becomes available, the employee shall be provided a copy via U.S. Mail together, or by personal delivery, with a copy of all materials relating to the investigation redacted as required by law, including witness statements. The identity of the complainant and witnesses shall be released to the employee except when such information is confidential or protected under federal or state laws or School Board Policy. Student identifiable information shall not be released except in compliance with the Family Educational Rights and Privacy Act (FERPA), applicable state statutes, and School Board Policies.

- 5.16 The employee shall be permitted twenty (20) school days after receipt of the Investigation Report, unless an extension is granted in writing by the Executive Director, to submit to the Executive Director a written response to the allegations and to the Investigative Report, if the employee so chooses, including additional information and documentation. During this twenty-day period, the employee may invite the complainant and/or witnesses, whose names were provided in compliance with state and federal laws, to contact him/her and/or his representative on a voluntary basis so that he or she may prepare said response. All interviews must be conducted in a professional manner. If an employee is going to invite a K-12 student victim or witness to provide a statement, the employee shall only contact a parent or guardian to make this request. If the parent or guardian refuses this request it will be considered final and no further attempts will be made. The employee will not make direct contact with a K-12 student. Any violation of this provision may be deemed an interference with or/and an obstruction to the investigation, including, but not limited to, tainting the testimony of the witness and may subject the employee to further disciplinary action.
- 5.17 The Executive Director may determine, with the approval of the Superintendent or designee that a supplemental investigation must be completed prior to the PSC meeting. If a supplemental investigation is conducted, the employee shall be provided with a copy of the supplemental investigation report and materials in the same manner as the initial investigation report.
- 5.21 The PSC meeting shall take place after completion of the procedures set forth in paragraphs 5.16 and 5.17 above. The employee shall be notified of the date, time, and location of the PSC meeting, and the employee may request a continuance, for good cause shown, no later than 48 hours prior to the scheduled meeting, except where such notice is precluded by an emergency.

### **CAUSE**

Our audit disclosed that the SIU did not consistently comply with School Board Policy 4300.1 Overtime Pay or Compensatory Time, which requires all overtime and compensatory time be approved in advance. Also, School Board Policy 4.9 Employee Disciplinary Guidelines, requiring all investigations to be completed within 60 school days from the date the employee receives written notification of the initiation of the investigation, was not adhered to consistently.

Excessive overtime costs were due to using detectives for security detail at high overtime hourly rates ranging from \$53 to \$61, rather than pursuing less expensive outside security services. Secondly, work hours were not staggered, resulting in overtime rates being paid for security coverage.

Several technical schools hired detectives for hundreds of hours at the detectives' primary hourly rate, rather than using a Security Guard pay rate for security detail services. In addition, most of these hours worked were paid at overtime premium, based on the detectives' hourly rate.

### **IMPACT**

The SIU's inconsistent compliance with required procedures required in School Board Policy 4300.1 resulted in overtime that was not approved prior to work performed, increasing the risk that overtime hours worked were incorrect.

The SIU's inconsistent compliance with timeframes for employee investigations, as required in School Board Policy 4.9, often delayed the employees' disposition of their investigations handled by the SIU.

The use of detectives for security detail assignments, using the detectives' primary job hourly rates, results in a high overtime hourly rate (between \$53 and \$61) for the SIU and District locations utilizing these services.

## **RECOMMENDATIONS**

We recommend that the SIU Chief comply with School Board Policy 4300.1 to ensure all overtime is approved in advance and exempt positions, such as the task-assigned Chief, are not given overtime pay. Secondly, School Board Policy 4.9 should be followed to ensure investigations are completed within the 60 school day deadline.

SIU should perform a cost benefit analysis to determine if there are less expensive alternatives for security detail assignments. In addition, at a minimum, the detectives' work schedules should be flexible to allow coverage of security detail for Board meetings, workshops and events occurring after regular work hours. An hourly rate for security detail services should be assigned, so that the detectives' hourly rates are not used for security detail assignments. As mentioned above, overtime hourly rates for detectives performing security detail ranged from \$53 to \$61 per hour. The District routinely pays the Broward Sheriff's Office \$37 per hour for security detail.

## **MANAGEMENT'S RESPONSE FROM SIU**

Management acknowledges and concurs with Finding #6.

The vast majority of overtime for detectives was focused on special assignments such as School Board meetings and evening community forums, not conducting the primary SIU functions of investigations or security and safety training. Like other school district employees with authorized secondary positions, several detectives have been requested to provide security at several school sites by their administrators. These positions furnish consistent protective services through knowledgeable and trained personnel, well versed on the policies and procedures of the School Board and needs of their staff members and students.

SIU directed overtime for detectives is approved in advance for security at planned meetings and forums. However, the meetings and forums at times go beyond the scheduled or anticipated amount of time which requires additional hours of overtime for the event.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall comply with School Board Policy 4300.1.
2. SIU shall comply with School Board Policy 4.9, acknowledging that complicated and complex investigations may require more time for more comprehensive results.
3. SIU shall work with the appropriate departments and bargaining unit to determine the proper process and options regarding hourly rates and staffing.



**SECTION II**  
**ALLEGATIONS**

## **SECTION II**

### **Follow-Up to School Board Request Pertaining to SIU Task-Assigned Special Assistant to the Chief of Police**

In conjunction with the planned audit of the SIU payroll and requests from School Board members, our office investigated certain allegations that were provided to Board Members regarding the Task-Assigned Special Assistant to the Chief of Police, Ms. Jillian Haring. Our office investigated the four allegations and other transactions identified during the audit. The results of our investigation are as follows:

**ALLEGATION NO. 1** – It was alleged that Ms. Haring received several pay increases after the employee was awarded a task-assigned position approved at the January 21, 2015 School Board meeting.

### **AUDIT SUMMARY**

Below is a chronology of the payroll changes for Ms. Haring implemented by the Office of Human Resources:

On January 21, 2015, the Board approved the annual salary of \$60,664 (\$30.14 teacher based hourly rate x 10% = \$33.15) for Ms. Haring's task assigned position of Special Assistant to the Chief of Police. The new hourly rate of \$33.15 x 7.5 hours x 244 day calendar amounted to \$60,664 annual salary. According to the Employment & Salary Handbook for Non-Bargaining Unit employees, an employee who is given a task assignment will receive 10% of his/her base salary (see Exhibit I).

On February 10, 2015, it was determined by the Office of Human Resources staff that Ms. Haring was entitled to the 2.2% increase that should have been included in determining her new salary as the Task-Assigned Special Assistant to the Chief of Police. Beginning with the paycheck dated February 20, 2015, her new annual salary was \$61,999 (\$30.14 base salary x 2.2% salary increase equaling .66308¢). The new hourly rate of \$30.14 plus .66308¢ increased the hourly rate to \$30.80. The 10% increase was then added to the new hourly rate of \$30.80 to arrive at the revised hourly rate of \$33.88. The new annual salary was recalculated (\$33.88 x 7.5 hours x 244 day calendar equaling \$62,000) minus rounding adjustment of \$1.00, bringing the annual salary to \$61,999 (see Exhibit J).

On May 15, 2015, Ms. Haring's salary was re-calculated to an annual salary of \$71,550, an additional increase of 15.41% (\$61,999 to \$71,550), which was never presented to the School Board for approval (see Exhibit J). The explanation provided by the Office of Human Resources was that the re-calculation "included the updated BTU schedule that was approved retroactive to July 2014 and the advanced degree supplement of \$6,350 was incorporated as part of her initial base salary for purposes of calculating her increase". An email dated January 28, 2015 from the former Director of the Office of Human Resources approved that Ms. Haring maintain her advanced degree incentive until she was considered for appointment to another position (see Exhibit K). We were told by the Office of Human Resources that "since it was a correction to what her pay should have been in the first place, it did not need to be a Board item (as opposed to a new pay increase to an approved appointment)". Basically, the initial salary used to calculate the 10% task assignment was restated, resulting in a significantly higher task assigned rate from \$33.15 to \$39.10. According to the Employment & Salary Handbook for Non-Bargaining Unit employees, an employee who is given a task assignment will receive 10% of their base salary. In addition, the

advanced degree supplement should not have been added to her base salary. Furthermore, she was no longer entitled to the advanced degree supplement, since she was no longer in the BTU Bargaining Unit. She received the advanced degree supplement of \$6,350 per year as a teacher, but should not have continued to receive this \$6,350 per year as the Task-Assigned Special Assistant to the Chief of Police.

Adding back the advanced degree supplement of \$6,350 per year resulted in Ms. Haring's being paid for the period from January 22, 2015 through June 30, 2016 in the amount of approximately \$9,525 for an advanced degree she was no longer entitled to receive. When she became task assigned, she was eligible for only the \$75 per payroll period supplement for the advanced degree under the ESMAB group, which we noted she began receiving as of the February 6, 2015 pay check. This resulted in Ms. Haring's receiving an advanced degree supplement twice, once under the BTU contract where the annual amount of \$6,350 is included in her hourly rate and again in the ESMAB Bargaining Unit, where the advanced degree is paid by a \$75.00 supplement for 20 payments annually.

We determined that the second calculation performed on May 15, 2015 arriving at the hourly rate of \$39.10 included an additional 10% pay increase over and above the advanced degree supplement the Office of Human Resources was trying to add into her hourly rate. Per discussion with Ms. Haring, she stated that she received a written notice from the Human Resources staff outlining her new hourly rate of \$39.10, which provided an annual salary of \$71,550. She stated she never had access to the SAP payroll system and could not adjust her own salary. A complaint was made to the Florida Department of Law Enforcement (FDLE) stating that she did have access to the SAP Payroll system, which led to a FDLE investigation. We reviewed all transactions affecting changes to Ms. Haring's salary and verified that she did not make any changes to her payroll records in the SAP Payroll system.

Beginning on November 13, 2015, she received the ESMAB pay increase of 2.5% that increased her hourly rate from \$39.10 to \$40.08 which resulted in an annual salary of \$73,339.

During our review, we noted that a \$300 payment for Extra Pay Art.19, continued to be paid after Ms. Haring left her teaching position on January 22, 2015; however, it was adjusted to the correct amount on the May 22, 2015 paycheck.

We also noted that Ms. Haring received 5.5 hours of overtime premium for hours worked in her last week of her task assignment, which was an error. We noted in a subsequent pay period that the overtime premium was corrected. We later learned that Ms. Haring brought this to the attention of the Office of Human Resources. As mentioned above, the FDLE initiated an investigation on Ms. Haring. We requested information as to whether the case had been finalized; however, they did not respond to our inquiry.

## **CONCLUSION**

We confirmed the salary increases did occur as stated in the allegation. Ms. Haring received additional pay increases after she was awarded a task-assigned position at an annual salary of \$60,664, which was approved at the January 21, 2015 School Board meeting.

We noted that Ms. Haring received a total increase of 29.72%, based upon her initial base salary hourly rate of \$30.14 as a teacher and the final hourly rate of \$39.10 for her task assignment. Only the annual salary of \$60,664 was Board approved.

We also noted that the Task Assignment began on January 22, 2015 and ended on June 30, 2016. Per the Employment & Salary Handbook, a task assignment cannot exceed one year.

## **RECOMMENDATIONS**

We recommend that for purposes of transparency and accountability, when an employee's salary is approved by the Board, all subsequent changes be presented to the Board for approval.

We also recommend that the Office of Human Resources comply with the Employment & Salary Handbook for Non-Bargaining Unit Employees, which states that a task-assigned employee will receive 10% of his/her base salary. Supplements and teacher incentives such as advanced degree supplements should not be included in the base salary when calculating the 10% salary increase for a task-assigned position.

## **MANAGEMENT'S RESPONSE FROM THE OFFICE OF HUMAN RESOURCES**

As an initial comment, we concur that the description of specific events in the audit relative to allegation #1 are factually accurate.

In terms of response to recommendations: The audit recommends "for the purposes of transparency and accountability, when an employee salary is approved by the Board, all subsequent changes be presented to the Board for approval." The District seeks to be informative and transparent with the Board. Please note that corrections to salaries do not require Board approval. With that explained, the District will continue in the future to ensure transparency with the Board by informing the Board when salaries are adjusted for managerial appointed positions (which also includes Acting and Task Assignments).

In regard to the 10% salary increase for the task assigned position in question, the audit also recommends that the District comply with the Employment and Salary Handbook. The Office of Human Resources expends all effort to ensure that the District complies with the Salary Handbook. Therefore, we concur with the audit recommendation that we continue to do so.

It should be noted that new leadership and HR staff were not in their current roles with the District at the time the salary decisions were made for Jillian Haring's task assignment. However, it is appropriate at this juncture to explain the logic of the actions of prior staff regarding the salary corrections made with this particular task assignment. As the audit states, the May 15, 2015 adjustment was a "correction" to what Jillian Haring's pay should have been in the first place. The Salary Handbook says that 10% of base salary should be the increase for someone entering a task assignment, but it does not provide any definition of what constitutes base salary.

Prior to Jillian Haring's task assignment to SIU there had only been one teacher appointed to a task assignment. That teacher did not have an advanced degree, so it was not a factor in the person's pay increase. In May of 2015 it was determined to be appropriate to define base salary for a teacher to include the advanced degree incentive along with their pay level prescribed by the teacher salary schedule. The logic was that an advanced degree incentive is associated with the individual person. Whereas other types of pay supplements are associated with additional work, time, or responsibilities beyond the teacher's regular responsibilities.

From a going forward perspective, it should be noted that, over the past several months, revisions to improve the Employment and Salary Handbook have been developed and reviewed through workshops with the Board. The revisions will soon go to the Board for approval. The current approved Employment and Salary Handbook that is in effect does not provide a definition of what constitutes "base pay". One of the many proposed improvements to the Salary Handbook is the inclusion of numerous definitions. This clarification will help guide future compensation decisions and ensure compliance.

**ALLEGATION NO. 2** – It was alleged that Ms. Haring, Task-Assigned Special Assistant to the Chief of Police, was receiving excessive overtime and working on weekends and holidays. As an exempt employee, under the Educational Support & Management Association of Broward, Inc. (ESMAB) Group, she would not have been eligible for overtime.

### **AUDIT SUMMARY**

During the review of the SIU Payroll records, we determined that Ms. Haring did not work any overtime for the period she was employed with SIU (January 22, 2015 through June 30, 2016). However, a review of all payments made to Ms. Haring revealed that she was given a secondary position that was paid from the IT Department's budget. The secondary position was for the purpose of creating an automated investigative database for the SIU, which would be utilized by schools, departments and the Florida Department of Education. Per discussion with Ms. Haring, the database project was initiated in August 2015 by Mr. Jeff Moquin, who asked her to work on the database, which involved automating the SIU investigation process and documentation for various users of FileMaker Pro. This project was aimed at giving District schools and departments a paperless and streamlined way to initiate a request for investigation by the SIU and manage all documents in one electronic database. The current process of tracking investigations is a manual paper system where consolidating all documents pertaining to an investigation is difficult. Ms. Haring stated that she was working on the database well before she began getting paid. The management of the SIU was transferred to Ms. Tracy Clark, Chief Public Information Officer, in September 2015. Ms. Clark was in charge of the SIU until December 2015. A Non-Instructional Additional Assignment Agreement Form was signed by Ms. Haring and Mr. Tony Hunter, Chief Information Officer, which showed a start date of November 13, 2015 and an end date of June 30, 2016, the date the project was to be completed (see Exhibit L). Ms. Haring was paid an hourly rate of between \$39.09 and \$40.07, the same hourly rate as her primary position for a total of 340 hours. For this period, she received a total of \$13,737. Her job duties were created by Ms. Tracy Clark, primarily to have Ms. Haring create the database, as well as four other job duties (see Exhibit M). We noted that several of these job duties were not performed. We questioned why the IT Department did not take on the project of building the database for investigations needed by the SIU Department, since they have employees who have FileMaker Pro expertise. Mr. Hunter stated that he did not have the staff available, but they had the funding for the project. Ms. Haring submitted timesheets for each payroll period that she worked to the IT Department and Mr. Hunter approved the timesheets for payroll processing, although she reported to SIU. Per discussion with Ms. Haring, an additional job duty that was performed under this secondary position was the monitoring of the SIU Anonymous Tips emails, although this was not part of the job duties. The timesheets did not breakdown the hours worked on the database vs. the time spent monitoring the SIU Anonymous Tips emails (see Exhibit L).

We also noted that a second employee, Mr. Jason Erdman, the Micro-Computer Tech Specialist at Cypress Bay High School, assisted Ms. Haring with the development of the investigative database. He did not have a contract and originally performed some work without receiving compensation. Mr. Erdman stated that he liked the challenge of setting up a FileMaker Pro database and didn't expect to be paid. He was asked by Ms. Haring to assist him, since he was proficient in FileMaker Pro. Ms. Clark stated that when she learned that Mr. Erdman was working with Ms. Haring on the database, she asked him to submit timesheets so that he could be paid for hours worked. Mr. Erdman was paid a total of \$2,157 at an hourly overtime rate of \$35.95 for 60 hours. He was paid

from the Chief Public Information Office's budget. Mr. Erdman submitted timesheets covering work performed from December 12, 2015 through February 28, 2016 (see Exhibit N). As noted above, the database was never completed as of June 30, 2016. The IT Department asked Mr. Erdman if he would like to continue developing the database; however, he declined.

On July 1, 2016, Ms. Haring was no longer working in the SIU and was transferred to a new position in a different department. Also, the contract for the secondary position ended on June 30, 2016 and was not renewed. We noted that the investigative database was not completed as of June 30, 2016. Ms. Haring stated that the database was about 80% complete as of June 30, 2016. Currently, the IT Department has taken over the project to complete the investigative database. Mr. Brian Sullivan, Director of Computer Operations, was assigned to automate the Request for Investigation form (FileMaker Pro layout page) that will be incorporated into the existing SIU database. He stated he did not utilize any of the work that Ms. Haring or Mr. Erdman performed. Mr. Sullivan created a new Request for Investigation form (FileMaker Pro layout page) which would interface with the existing SIU database. The rollout of the investigative database project was scheduled for December 19, 2016. There were no other FileMaker Pro layout pages created to date. Ms. Haring's project was essentially scrapped.

## **CONCLUSION**

We determined that Ms. Haring, Task-Assigned Special Assistant to the Chief of Police, did not receive overtime. We identified that she had a secondary position, which was detailed with a written contract (Non-Instructional Additional Assignment Agreement Form) and supported by timesheets approved by Mr. Tony Hunter, for all hours worked. Her timesheets showed that she did work on weekends and holidays and had requested approval to work from home on the database and also to monitor the SIU Anonymous Tip Line emails. Her timesheets did not provide a breakdown of the time spent working on the database, as opposed to time spent monitoring the SIU Anonymous Tips emails for her secondary job. We determined that some work performed on the FileMaker Pro database was during Ms. Haring's regular workday hours. In addition, there were four additional duties in the scope of work for the secondary job that were not performed.

## **RECOMMENDATIONS**

1. We believe it was inefficient to have assigned Ms. Haring responsibility of managing the SIU Anonymous Tips emails, when there are Console Viewers who were already monitoring the SIU Anonymous Tips phone calls and text messages. They also had access to the SIU Anonymous Tips emails. Ms. Haring stated that she checked the SIU Anonymous Tips emails from 3:00 p.m. until 10:30 p.m. because the Data Entry Operator II who checked these emails left at 3:00 p.m. each day. She stated that no one was performing this function since the former person performing this task left the District. She stated she inherited the task of monitoring the SIU Anonymous Tips emails. The monitoring of the SIU Anonymous Tips emails could have easily been handled by the Console Viewers, since they had access to them and there is 24-hour monitoring of the District's alarm systems. Also, we recommend that the detectives' work hours be staggered to ensure wider coverage after 4:00 p.m. Currently, detectives' work hours range from 7:00 a.m. to 4:00 p.m. In addition, there is always one detective on call each week, who could also be responsible for monitoring the SIU Anonymous Tips emails. Lastly, multiple individuals have access to these SIU Anonymous Tips emails and they receive email notifications on their cell phones when these emails are

received. Ms. Haring's function of opening the emails and forwarding them to individuals who were already receiving them was a redundant process and provided no benefit to the SIU. The former employee who supervised the Console Viewers performed the function of monitoring the SIU Anonymous Tips emails and was not compensated. It was considered one of his job duties. In addition, the funding used to pay for Ms. Haring's monitoring of the SIU Anonymous Tips emails was from the IT's budget intended for the creation of the FileMaker Pro database and four other specific duties outlined. We recommend that SIU services and functions be paid from the SIU's budgeted funds. The IT Department should have been charged only for funding the FileMaker Pro database.

2. The 20 hours per week that Ms. Haring received in her secondary position were not broken down to show what percentage of time was related to the database, as opposed to monitoring the SIU Anonymous Tips emails. Funding from the IT Department should only be used for the development of the IT FileMaker Pro database and the SIU budget should be used for any SIU related functions. It was not cost effective to have an individual earning \$40.08 per hour, when there were less expensive options for monitoring these emails. Also, it was difficult to determine how much time was spent during Ms. Haring's primary position working on the FileMaker Pro database. There was much collaboration needed between various District offices that assisted with the database, such as the Chief Information Office and the Florida Department of Education, that would have occurred during the regular working hours. We also noted emails between Ms. Haring and Mr. Erdman during regular working hours that were related to the FileMaker Pro database (see Exhibit O).

### **MANAGEMENT'S RESPONSE FROM SIU**

As stated in the audit report, it was determined that Ms. Haring did not work any overtime for the period she was employed with SIU (January 22, 2015 through June 30, 2016). Ms. Haring executed a Non-Instructional Additional Assignment Form to execute additional duties, including work on a new database to facilitate electronic requests for investigation. Timesheets were prepared, submitted, and approved for hours compensated under the Additional Assignment (secondary position).

As recommended, the responsibility for monitoring the District's Anonymous Tip Line has been fully transitioned to the Console Viewers, and a written directive has been issued detailing the appropriate escalation procedure for Console Viewers to escalate issues reported through the tip line. Additionally, the new Chief, Special Investigative Unit will review the benefits of staggering the work schedules of the detective positions to provide extended coverage throughout the workday.

Management concurs that the secondary position should not have funded the additional duties that were directly related to the functions of the Special Investigative Unit. Management will utilize a higher level of vigilance in the execution of future Non-Instructional Additional Assignment Forms.

**ALLEGATION NO. 3** – It was alleged that Ms. Haring, Task-Assigned Special Assistant to the Chief of Police, received a School Board vehicle.

### **AUDIT SUMMARY**

We substantiated that Ms. Haring requested and received a School Board vehicle from her supervisor, the Chief Human Resources & Equity Officer, since she stated she had been assigned to different locations to assist the Principals with computer issues, investigations, etc. Ms. Haring stated that she returned the vehicle after approximately one month, because she no longer needed it once she was assigned to oversee investigations in the TSSC building. Per Business Practice Bulletin A-473 Use of School Board Owned Vehicles, an approved Request for Use of School Board Owned Vehicle form is required; however, this form was not available for audit to substantiate the dates the vehicle was received or returned.

### **CONCLUSION**

The use of a School Board vehicle was authorized by Ms. Haring's supervisor; therefore, we found no issue with the use of the vehicle. We could not substantiate how long Ms. Haring had the vehicle, since the fuel records from the Transportation Department do not include employee names. We did verify that approximately fifteen other SIU employees had take-home vehicles. We were unable to obtain a response to confirm when Ms. Haring returned the vehicle's keys.

### **RECOMMENDATION**

We recommend that the SIU review Business Practice Bulletin A-473 Use of School Board Owned Vehicles to ensure compliance with employees who are issued School Board owned vehicles.

We recommend that if an administrator uses his/her personal vehicle periodically for work related travel, he/she be reimbursed according to Business Practice Bulletin A-442 Mileage Reimbursement Procedure. An analysis should be made whether it's cost effective to issue an employee a School Board vehicle, as opposed to reimbursing the employee for mileage used on his/her personal vehicle.

### **MANAGEMENT'S RESPONSE FROM SIU**

As stated in the audit report, "The use of a School Board vehicle was authorized by Ms. Haring's supervisor; therefore, we found no issue with the use of the vehicle."

Management concurs with the recommendation for the Special Investigative Unit to review Business Practice Bulletin A-473 Use of School Board Owned Vehicles to ensure compliance with employees who are issued School Board owned vehicles. Further, if an administrator uses his/her personal vehicle periodically for work related travel, the Chief, Special Investigative Unit will ensure he/she be reimbursed according to Business Practice Bulletin A-442 Mileage Reimbursement Procedure.



**ALLEGATION NO. 4** – It was alleged that Ms. Haring, Task-Assigned Special Assistant to the Chief of Police, had access to emails for all employees in the District.

### **AUDIT SUMMARY**

We spoke with Mr. Tony Hunter, Chief Information Officer, who stated that Ms. Haring did not have access to everyone's email in the District. He stated that in order to get access to an individual's email related to an investigation, an email had to be sent from Ms. Haring to request access from Mr. Hunter or Mr. Jason Greenberg from Technical Support Services. He stated these requests were handled on a case-by-case basis. Mr. Greenberg stated information is not given from the live server; the information is placed on a back-up server and access is given to the requestor. Each specific email is a snapshot representing a specific time period. If additional time periods are needed, an additional request would have to be sent to Mr. Greenberg to "refresh" the server. Per discussion with Ms. Haring, she provided several examples of email requests for specific individuals as part of her investigations and also requests to refresh the server for updated emails (See Exhibit P). However, an incident occurred on June 25, 2015 which supports, through some other method, that Ms. Haring did have access to live emails. A meeting was held on June 25, 2015 with Mr. John LaCasse, Principal of Nova High School, in Mr. LaCasse's Office, to discuss a Request for Investigation which he had submitted. The meeting was attended by Mr. Patrick Reilly, Ms. Jillian Haring, Mr. Michael Ramirez and several Nova High staff members. After speaking with Mr. LaCasse and his staff for several hours, Ms. Haring, who was sitting next to Mr. Reilly, commented to Mr. Reilly that Mr. LaCasse had just sent an email to someone stating that the meeting had lasted 7 hours and the meeting was not good. Ms. Haring did not request a refresh of the existing emails until July 2, 2015. It was confirmed with Mr. Jason Greenberg that the June 25, 2015 emails were not available to Ms. Haring under the written request protocol until July 2, 2015. In addition, to confirm if the email actually was written by Mr. LaCasse, we requested a copy of the email from him (see Exhibit R). Mr. LaCasse acknowledged that he did send the email to Ms. Marta LaCasse on June 25, 2015 at 3:09 p.m.. It was not determined as of the date of this report how his live emails were accessed by Ms. Haring.

According to Mr. Greenberg, there were approximately 26 requests for employee emails related to investigations received from the SIU Department. We determined that there were no formal investigations being performed for several of the employees whose email access was requested.

In another issue related to IT access, we determined that Ms. Haring and Mr. Jason Erdman, Micro-Computer Tech Specialist from Cypress Bay High School, had full access to the SIU file server, which included the FileMaker Pro database, as well as all confidential SIU files, records and other databases. We determined that access was obtained without going through the required protocol for issuing access to departmental servers. We also determined that the IT Department received an email from Ms. Haring requesting that full access to the SIU file servers be given to Mr. Jason Erdman. We also noted that Ms. Haring did not attend the required training class provided by the IT Department prior to being granted access to the SIU servers. As of June 30, 2016, all access was removed from both employees. We questioned why they were given full access to the SIU server, confidential SIU files, records and other databases, when permission could have been granted for only the SIU FileMaker Pro database or FileMaker server from the IT Department related to the database project.

## **CONCLUSION**

We determined that there was a protocol for requesting access to employee emails upon request to the IT Department; however, this audit did not determine what method was used to access employees' live emails. Further investigation should be pursued regarding access to live emails.

## **RECOMMENDATION**

We recommend that a thorough review of the District's email systems (Microsoft Outlook 365 and CAB) be performed by an outside computer forensic auditor to ensure that all access controls are in place and operating as intended.

Management should strengthen procedures to ensure that proper protocol is followed prior to providing access to department servers and other files, records and databases.

## **MANAGEMENT RESPONSE FROM THE IT DEPARTMENT**

Management agrees with the recommendation. In fact, this has been planned for some time and is currently underway.

## **SECTION III**

### **EXHIBITS**

## SCHEDULE OF ABSENCES NOT ENTERED IN SAP PAYROLL SYSTEM - Prepared by the Office of the Chief Auditor

Employee	Date of Absence Not Entered in SAP Payroll System	No. of Hours of Absences Not Entered in SAP Payroll System	Hourly Rate	Dollar Value	Pay Period	Pay Period Dates	Completed Vacation Leave Request Form (Y or N)	Comments/Source
Employee 1	9/9/2015	1	\$16.38	\$16.38	19	8/31/15 - 9/13/2015	Y	OCA
	11/6/2015	2.5	16.38	40.95	23	10/26/15 - 11/8/15	Y	
				-				
Employee 2	N/A			-				
Employee 3	N/A			-				
Employee 4	8/24/2015	7.5	33.1	248.25	18	8/17/15 - 8/30/15	Y	OCA
	9/11/2015	7.5	33.1	248.25	19	8/31/15 - 9/13/15	N	SIU Calendar
	10/19/2015	1.5	33.1	49.65	22	10/12/15 - 10/25/15	Y	OCA
	11/10/2015	1	33.1	33.10	24	11/9/15 - 11/22/15	N	SIU Calendar
	11/13/2015	1	33.1	33.10	24	11/9/15 - 11/22/15	N	SIU Calendar
				-				
Employee 5	7/13/2015	7.5	33.1	248.25	15	7/6/15 - 7/19/15	N	SIU Calendar
	7/14/2015	7.5	33.1	248.25	15	7/6/15 - 7/19/15	N	SIU Calendar
	7/15/2015	7.5	33.1	248.25	15	7/6/15 - 7/19/15	N	SIU Calendar
	7/16/2015	7.5	33.1	248.25	15	7/6/15 - 7/19/15	N	SIU Calendar
	7/17/2015	7.5	33.1	248.25	15	7/6/15 - 7/19/15	N	SIU Calendar
	10/19/2015	7.5	33.1	248.25	22	10/12/15 - 10/25/15	Y	OCA
	11/19/2015	7.5	33.1	248.25	24	11/9/15 - 11/22/15	Y	OCA
Employee 6	2/22/2016	7.5	41.16	308.70	5	2/15/16 - 2/28/16	N	SIU Calendar
	7/22/2015	9.375	40.16	376.50	16	7/20/15 - 8/2/15	Y	OCA
	5/16/2016	7.5	41.16	308.70	11	5/9/16 - 5/22/16	N	SIU Calendar
				-				
Employee 7	7/1/2015	7.5	37.82	283.65	14	6/22/15 - 7/5/15	N	SIU Calendar
	11/16/2015	2.5	37.82	94.55	24	11/9/15 - 11/22/15	Y	OCA - 1 hour CMW posted to SAP/SIU Calendar shows full day absence.
	1/28/2016	4	37.82	151.28	3	1/18/16 - 1/31/16	Y	OCA CMU Not Entered
	4/11/2016	7.5	37.82	283.65	9	4/11/16 - 4/24/16	N	SIU Calendar
	4/21/2016	7.5	37.82	283.65	9	4/11/16 - 4/24/16	N	SIU Calendar
	5/31/2016	7.5	37.82	283.65	12	5/23/16 - 6/5/16	Y	OCA
	6/1/2016	7.5	37.82	283.65	12	5/23/16 - 6/5/16	Y	OCA
	6/2/2016	7.5	37.82	283.65	12	5/23/16 - 6/5/16	Y	OCA
	6/3/2016	7.5	37.82	283.65	12	5/23/16 - 6/5/16	Y	OCA
	6/6/2016	7.5	37.82	283.65	13	6/6/16 - 6/19/16	Y	OCA
	6/7/2016	7.5	37.82	283.65	13	6/6/16 - 6/19/16	Y	OCA
				-				
Employee 8	N/A			-				
				-				
Employee 9	1/20/2016	Late			3	1/18/16 - 1/31/16	N	OCA - Timesheet
	2/16/2016	Left Early			5	2/15/16 - 2/28/16	N	SIU Calendar
	5/18/2016	Late			11	5/9/16 - 5/22/16	N	SIU Calendar
	5/23/2016	Late			12	5/23/16 - 6/5/16	N	SIU Calendar
	6/14/2016	1	16.3	16.30	13	6/6/16 - 6/19/16	Y	OCA
	7/8/2016	7	16.3	114.10	15	7/14/16 - 7/17/16	N	SIU Calendar

## Exhibit A

Employee	Date of Absence Not Entered in SAP Payroll System	No. of Hours of Absences Not Entered in SAP Payroll System	Hourly Rate	Dollar Value	Pay Period	Pay Period Dates	Completed Vacation Leave Request Form (Y or N)	Comments/Source
				-				
Employee 10	7/2/2015	7.5	32.42	243.15	14	6/22/15 - 7/5/15	Y	SIU Calendar
				-				
Employee 11	N/A			-				
				-				
Employee 12	6/23/2015	9.375	34.16	320.25	14	6/22/15 - 7/5/15	Y* Form shows 9.22 hr.	SIU Calendar
	7/7/2015	9.375	34.16	320.25	15	7/6/15 - 7/19/15	Y	OCA
	2/25/2016	7.5	34.88	261.60	5	2/15/16 - 2/28/16	N	SIU Calendar
	4/4/2016	7.5	34.88	261.60	8	3/28/16 - 4/10/16	N	SIU Calendar
	5/10/2016	7.5	34.88	261.60	11	5/9/16 - 5/22/16	Y	SIU Calendar/OCA
				-				
Employee 13	10/15/2015	Late			22	10/12/15 - 10/25/15	N	SIU Calendar
	1/27/2016	Late			3	1/18/16 - 1/31/16	N	SIU Calendar
				-				
Employee 14	8/6/2015	9.375	33.1	310.31	17	8/3/15 - 8/16/15	Y	SIU Calendar shows "OUT". Form and TS shows 3.0
	9/3/2015	2.75	33.1	91.03	19	8/31/15 - 9/13/15	N	SIU Calendar
	8/9/2016	9.375	34.06	319.31	17	8/1/16 - 8/14/16	Y	OCA
				-				
Employee 15	6/24/2015	Late			14	6/22/15 - 7/5/15	n	SIU Calendar
	4/18/2016	Late			9	4/11/16 - 4/24/16	N	SIU Calendar
Employee 16	N/A			-				
Employee 17	N/A			-				
				-				
Employee 18	5/20/2016	3.5	35.85	125.48	11	5/9/16 - 5/22/16	Y	SIU Calendar/OCA
				-				
Employee 19	N/A			-				
				-				
Employee 20	8/12/2015	0.75	18.4	13.80	17	8/3/2015 - 8/16/15	Y	OCA
	9/22/2015	1	18.4	18.40	20	9/14/15 - 9/27/15	Y	SIU Calendar
	10/7/2015	Late			21	9/28/15 - 10/11/15	N	SIU Calendar
	10/20/2015	1	18.4	18.40	22	10/12/15 - 10/25/15	N	SIU Calendar
	10/21/2015	0.75	18.4	13.80	22	10/12/15 - 10/25/15	N	SIU Calendar
	11/16/2015	0.5	18.4	9.20	24	11/9/15 - 11/22/15	N	SIU Calendar
	11/23/2015	0.5	18.4	9.20	25	11/23/15 - 12/6/15	N	SIU Calendar
	12/3/2015	0.75	18.4	13.80	25	11/23/15 - 12/6/15	N	SIU Calendar
	12/10/2015	6	18.4	110.40	26	12/7/15 - 12/20/15	N	SIU Calendar
	1/13/2016	Late			2	1/4/16 - 1/17/16	N	SIU Calendar
	1/29/2016	3	18.86	56.58	3	1/18/16 - 1/31/16	N	SIU Calendar
				-				
Employee 21	N/A			-				
				-				
Employee 22	9/5/2015	8	18.97	151.76	19	8/31/15 - 9/13/15	Y	OCA
	9/6/2015	8	18.97	151.76	19	8/31/15 - 9/13/15	Y	OCA
	9/12/2015	8	18.97	151.76	19	8/31/15 - 9/13/15	Y	OCA
	10/17/2015	8	18.97	151.76	22	10/12/15 - 10/25/15	Y	OCA
	10/18/2015	8	18.97	151.76	22	10/12/15 - 10/25/15	Y	OCA

## Exhibit A

Employee	Date of Absence Not Entered in SAP Payroll System	No. of Hours of Absences Not Entered in SAP Payroll System	Hourly Rate	Dollar Value	Pay Period	Pay Period Dates	Completed Vacation Leave Request Form (Y or N)	Comments/Source
	12/8/2015	8	18.97	151.76	26	12/7/15 - 12/20/15	N	OCA Timesheet
	1/23/2016	8	18.97	151.76	3	1/18/16 - 1/31/16	Y	OCA
	1/24/2016	8	18.97	151.76	3	1/18/16 - 1/31/16	Y	OCA
	1/30/2016	8	18.97	151.76	3	1/18/16 - 1/31/16	Y	OCA
	1/31/2016	8	18.97	151.76	3	1/18/16 - 1/31/16	Y	OCA
				-				
Employee 23	6/29/2015	7.5	32.29	242.18	14	6/22/15 - 7/5/15	Y	SIU Calendar
	9/15/2015	1.25	32.29	40.36	20	9/14/15 - 9/27/15	Y	OCA No comp time recorded in SAP
				-				
Employee 24	7/20/2015	0.5	18.73	9.37	16	7/20/15 - 8/2/15	Y	OCA
	1/24/2016	8	18.73	149.84	3	1/18/16 - 1/31/16	N	OCA
				-				
Employee 25	N/A			-				
				-				
Employee 26	6/29/2015	7.5	32.44	243.30	14	6/22/15 - 7/5/15	Y	SIU Calendar
	6/30/2015	7.5	32.44	243.30	14	6/22/15 - 7/5/15	Y	SIU Calendar
	7/1/2015	7.5	32.44	243.30	14	6/22/15 - 7/5/15	Y	SIU Calendar
	7/2/2015	7.5	32.44	243.30	14	6/22/15 - 7/5/15	Y	SIU Calendar
	7/6/2015	6	32.44	194.64	15	7/6/15 - 7/19/15	Y	OCA
				-				
Employee 27	7/1/2015	7.5	43.42	325.65	14	6/22/15 - 7/5/15	N	SIU Calendar
	7/2/2015	7.5	43.42	325.65	14	6/22/15 - 7/5/15	N	SIU Calendar
	9/21/2015	1	43.42	43.42	20	9/14/15 - 9/27/15	N	SIU Calendar
	10/9/2015	1.5	43.42	65.13	21	9/28/15 - 10/11/15	N	SIU Calendar
	12/8/2015	2	43.42	86.84	26	12/7/15 - 12/20/15	N	OCA
	12/14/2015	6.5	43.42	282.23	26	12/7/15 - 12/20/15	N	OCA
	3/23/2016	7.5	43.42	325.65	7	3/14/16 - 3/27/16	N	SIU Calendar
				-				
Employee 28	N/A			-				
	3/6/2016	8	25.42	203.36	6	2/29/16 - 3/13/16	Y	OCA
				-				
Employee 29	1/14/2016	8	25.42	203.36	2	1/4/16 - 1/17/16	Y	OCA
	1/25/2016	8	25.42	203.36	3	1/18/16 - 1/31/16	N	OCA
	11/25/2015	8	25.42	203.36	25	11/23/15 - 12/6/15	Y	OCA Employee also received 8.0 REG
	11/26/2015	8	25.42	203.36	25	11/23/15 - 12/6/15	Y	OCA Employee also received 8.0 REG
				-				
Employee 30	6/24/2015	1	20.75	20.75	3	1/18/16 - 1/31/16	Y	SIU Calendar
	7/2/2015	1	20.75	20.75	14	6/22/15 - 7/5/15	N	SIU Calendar
	8/4/2015	1	20.75	20.75	17	8/3/15 - 8/16/15	Y	VLR Form on File, but not correct/SIU Calendar
	8/5/2015	Late	20.75		17	8/3/15 - 8/16/15	Y	SIU Calendar
	8/11/2015	Late	20.75		17	8/3/15 - 8/16/15	Y	SIU Calendar
	8/27/2015	Late	20.75		18	8/17/15 - 8/30/15	N	SIU Calendar
	9/15/2015	1	20.75	20.75	20	9/14/15 - 9/27/15	N	SIU Calendar
	9/24/2015	1	20.75	20.75	20	9/14/15 - 9/27/15	N	SIU Calendar
	9/25/2015	Late	20.75		20	9/14/15 - 9/27/15	N	SIU Calendar
	10/2/2015	Late	20.75		21	9/28/15 - 10/11/15	N	SIU Calendar
	10/6/2015	Late	20.75		21	9/28/15 - 10/11/15	N	SIU Calendar

## Exhibit A

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	10/9/2015	Late	20.75		21	9/28/15 - 10/11/15	N	SIU Calendar
	10/21/2015	Late	20.75		22	10/12/15 - 10/25/15	N	SIU Calendar
	12/2/2015	Late	20.75		25	11/23/15 - 12/6/15	N	1.75 hours CMW posted to SAP/CMW should be CMU
	12/7/2015	4	20.75	83.00	26	12/7/15 - 12/20/15	N	SIU Calendar
	12/11/2015	1	20.75	20.75	26	12/7/15 - 12/20/15	N	SIU Calendar
	12/14/2015	1	20.75	20.75	26	12/7/15 - 12/20/15	N	SIU Calendar
	1/12/2016	1	20.75	20.75	2	1/4/16 - 1/17/16	N	SIU Calendar
	1/20/2016	Late	20.75		3	1/18/16 - 1/31/16	N	1.5 hours CMW posted to SAP/SIU Calendar
	5/4/2016	Late			10	4/25/16 - 5/8/16	N	SIU Calendar
	5/18/2016	Late			11	5/9/16 - 5/22/16	N	SIU Calendar
	5/19/2016	Left Early			11	5/9/16 - 5/22/16	N	SIU Calendar
	5/24/2016	Late			12	5/23/16 - 6/5/16	N	SIU Calendar
				-				
				-				
				-				
Employee 31	6/25/2015	Late			14	6/22/15 - 7/5/15	N	OCA - Timesheet shows Late
	7/30/2015	1.75	20.55	35.96	16	7/20/15 - 8/2/15	Y	OCA - Timesheet shows Late
	9/22/2015	1	20.55	20.55	20	9/14/15 - 9/27/15	N	SIU Calendar
	10/23/2015	Late			22	10/12/15 - 10/25/15	N	4 hour REG posted to SAP
	10/29/2015	Late			23	10/26/15 - 11/8/15	N	No entry in SAP
	11/3/2015	0.5	20.55	10.28	23	10/26/15 - 11/8/15	N	SIU Calendar
	12/15/2015	7	20.55	143.85	26	12/7/15 - 12/20/15	Y	7.0 entered on 12/14/15. Cannot verify whether employee was out both days.
	12/21/2015	7	20.55	143.85	1	12/21/15 - 1/3/16	N	SIU Calendar
	2/4/2016	Late			4	2/01/16 - 02/14/16	N	.50 CMW posted to SAP/SIU Calendar
	3/28/2016	7	20.55	143.85	7	3/14/16 - 3/27/16	N	SIU Calendar
	4/7/2016	7	20.55	143.85	8	3/28/16 - 4/10/16	N	SIU Calendar
	5/17/2016	Late			11	5/9/16 - 5/22/16	N	SIU Calendar
	5/26/2016	2	20.55	41.10	12	5/23/16 - 6/5/16	N	SIU Calendar
Employee 32	12/22/2015	7	12.86	90.02	1	12/21/15 - 1/3/16	Y	OCA/PLV 7.0 entered on 12/22/15; then reversed on 1/7/16 after ZTIM was approved
				-				
Employee 33	6/21/2016	1.88	35.82	67.34	14	6/20/16 - 7/3/16	Y	OCA
				-				
Employee 34	N/A			-				
				-				
Employee 35	8/12/2015	0.5	15.9	7.95	17	8/3/15 - 8/16/15	N	SIU Calendar
	9/1/2015	Late			19	8/31/15 - 9/13/15	N	SIU Calendar
	6/27/2016	0.75	16.3	12.23	14	6/20/16 - 7/3/16	Y	SIU Calendar
				-				
Employee 36	N/A			-				
Employee 37	N/A			-				
Employee 38	8/9/2016	9.375	42.68	400.13	17	8/1/16 - 8/14/16	Y	OCA
	8/10/2016	9.375	42.68	400.13	17	8/1/16 - 8/14/16	Y	OCA
				-				

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Employee 39	2/19/2016	4	17.49	69.96	5	2/15/16 - 2/28/16	Y	OCA / Calendar shows all day absence, however, only 3 hours VAC posted in SAP
				-				
Employee 40	N/A			-				
Employee 41	N/A			-				
				-				
Employee 42	9/25/2015	2	43.77	87.54	20	9/14/15 - 9/27/15	N	OCA
	10/15/2015	7.5	43.77	328.28	22	10/12/15 - 10/25/15	N	SIU Calendar
	12/11/2015	3	43.77	131.31	26	12/7/15 - 12/20/15	N	SIU Calendar
	5/16/2016	4	44.86	179.44	11	5/9/16 - 5/22/16	N	SIU Calendar
Employee 43	N/A			-				
Employee 44	N/A			-				
Employee 45	N/A			-				
Employee 46	7/1/2015	7.5	34.98	262.35	14	6/22/15 - 7/5/15	N	SIU Calendar
	7/14/2015	9.375	34.98	327.94	15	7/6/15 - 7/19/15	Y	OCA
	8/6/2015	9.375	34.98	327.94	17	8/3/15 - 8/16/15	Y	SIU Calendar
				-				
Employee 47	10/16/2015	8	25.42	203.36	22	10/12/15 - 10/25/15	Y	OCA
	10/24/2015	8	25.42	203.36	22	10/12/15 - 10/25/15	Y	OCA
				-				
Employee 48	7/28/2015	9.375	41.28	387.00	16	7/20/15 - 8/2/15	Y	OCA
	10/2/2015	7.5	41.28	309.60	21	9/28/15 - 10/11/15	N	SIU Calendar
	12/22/2015	7.5	45.41	340.58	1	12/21/15 - 1/3/16	N	SIU Calendar
	2/4/2016	7.5	45.41	340.58	4	2/1/16 - 2/14/16	N	SIU Calendar
	2/16/2016	7.5	45.41	340.58	5	2/15/16 - 2/28/16	N	SIU Calendar
				-				
Employee 49	N/A			-				
				-				
Employee 50	8/11/2015	9.375	34.98	327.94	17	8/3/15 - 8/16/15	Y	SIU Calendar
	4/11/2016	7.5	35.85	268.88	9	4/11/16 - 4/24/16	N	SIU Calendar
				-				
Employee 51	6/28/2015	8	25.42	203.36	14	6/22/15 - 7/5/15	N	OCA
	9/23/2015	8	25.42	203.36	20	9/14/15 - 9/27/15	N	OCA /Employee also received 8.0 REG
				-				
Employee 52	7/22/2015	1.75	16.22	28.39	16	7/20/15 - 8/2/15	Y	OCA
	9/16/2015	1.5	16.22	24.33	20	9/14/15 - 9/27/15	N	OCA
				-				
Employee 53	7/2/2015	7.5	36.79	275.93	14	6/22/15 - 7/5/15	N	SIU Calendar
	7/8/2016	7.5	37.96	284.70	15	7/4/16 - 7/17/16	Y	OCA
				-				
Employee 54	8/10/2015	9.375	34.03	319.03	17	8/3/15 - 8/16/15	Y	SIU Calendar
				-				
Employee 55	7/13/2015	Late			15	7/6/15 - 7/19/15	N	SIU Calendar
	7/22/2015	Late			16	7/20/15 - 8/2/15	N	SIU Calendar
	9/1/2015	7	18.06	126.42	19	8/31/15 - 9/13/15	Y	SIU Calendar
	9/28/2015	7	18.06	126.42	21	9/28/15 - 10/11/15	Y	OCA



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				-				
Employee 56	6/23/2015	2.5	22.68	56.70	14	6/22/15 - 7/5/15	Y	SIU Calendar
	9/9/2015	3	22.68	68.04	19	8/31/15 - 9/13/15	Y	1 hour CMW posted to SAP. VLR form shows 2 hr SLO & 1 hr CMU
	9/24/2015	Late			20	9/14/15 - 9/27/15	N	SIU Calendar
	9/30/2015	Late			21	9/28/15 - 10/11/15	N	1 hour REG posted to SAP/SIU Calendar
	10/6/2015	Late			21	9/28/15 - 10/11/15	N	SIU Calendar
	1/29/2016	0.5	22.68	11.34	3	1/18/16 - 1/31/16	Y	OCA
	2/17/2016	7.5	23.24	174.30	5	2/15/16 - 2/28/16	N	SIU Calendar
	4/7/2016	Late			8	3/28/16 - 4/10/16	N	SIU Calendar
	4/22/2016	Late					N	SIU Calendar
	5/5/2016	Late					N	SIU Calendar
	5/26/2016	Late					N	SIU Calendar
	7/12/2016	1.25	23.33	29.16	15	7/4/16 - 7/17/16	N	SIU Calendar
	7/13/2016	1.75	23.33	40.83	15	7/4/16 - 7/17/16	N	SIU Calendar
				-				
Employee 57	N/A			-				
				-				
Employee 58	12/23/2015	8	25.42	203.36	1	12/21/15 - 1/3/16	Y	OCA
				-				
Employee 59	7/9/2015	9.375	33.1	310.31	15	7/6/15 - 7/19/15	Y	OCA
				-				
Employee 60	N/A			-				
Employee 61	N/A			-				
				-				
Employee 62	1/27/2016	2	16.3	32.60	3	1/18/16 - 1/31/16	N	SIU Calendar
	6/15/2016	0.5	16.3	8.15	13	6/6/16 - 6/19/16	Y	4DWW remainder entered as 1.25; should be 1.75
	7/7/2016	7	16.3	114.10	15	7/4/16 - 7/17/16	N	SIU Calendar
				-				
Employee 63	N/A			-				
				-				
				-				
		768.755		\$ 23,694.62				

**Monday, February 01, 2016 - Sunday, February 07, 2016****PS/SIU Calendar**

Feb 2016							Mar 2016						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6			1	2	3	4	5
7	8	9	10	11	12	13	6	7	8	9	10	11	12
14	15	16	17	18	19	20	13	14	15	16	17	18	19
21	22	23	24	25	26	27	20	21	22	23	24	25	26
28	29						27	28	29	30	31		

**Monday, February 1, 2016**

All Day Event Spence, Robert - out  
 All Day Event Pollock, Edna - put  
 All Day Event Barbuto, Joseph - TDA  
 All Day Event Carter, Joann - out

**Thursday, February 4, 2016**

All Day Event Spence, Robert - out  
 All Day Event Pollock, Edna - put  
 All Day Event Barbuto, Joseph - TDA  
 All Day Event Carter, Joann - out  
 All Day Event Greenbaum, Jill - late  
 All Day Event Curry, Doris - out  
 All Day Event Archer, Tiffany - late

**Tuesday, February 2, 2016**

All Day Event Spence, Robert - out  
 All Day Event Pollock, Edna - put  
 All Day Event Barbuto, Joseph - TDA  
 All Day Event Carter, Joann - out  
 All Day Event Rowe, Gary - out  
 All Day Event Curry, Doris - late

**Friday, February 5, 2016**

All Day Event Spence, Robert - out  
 All Day Event Pollock, Edna - put  
 All Day Event Barbuto, Joseph - TDA  
 All Day Event Carter, Joann - out  
 All Day Event Orzech, Richard - out (1-3pm)

**Wednesday, February 3, 2016**

All Day Event Spence, Robert - out  
 All Day Event Pollock, Edna - put  
 All Day Event Barbuto, Joseph - TDA  
 All Day Event Carter, Joann - out  
 All Day Event Amatulli, Danielle - late

**Saturday, February 6, 2016****Sunday, February 7, 2016**

SCHEDULE OF REQUIRED REPORTS - Prepared by the Office of the Chief Auditor																			
		Time Management Report (ZTIM) on File		Time Management Report (ZTIM) Approved by Deadline			Earnings Report on File		Earnings Report Approved by Deadline			BI Overtime Report on File		BI Overtime Report Approved by Deadline					
Pay Period	Pay Period Dates	YES	NO	YES	NO	ZTIM No. of Days Late	YES	NO	YES	NO	No. of Days Late	YES	NO	YES	NO	No. of Days Late	Comments	Were Changes Made to ZTIM After Approval?	No of Hours Changed After ZTIM was Approved
14	6/22/15 - 7/5/15	YES			NO	1	YES			NO	1	YES			NO	1	5.0 hours worked added after ZTIM approved. 15 hrs. VAC entered after ZTIM approved.	YES	20
15	7/6/15 - 7/19/15	YES			NO	13	YES			NO	13	YES			NO	13	No changes after ZTIM approved. Deadline was 7/22/15; approved on 8/4/15.	NO	
16	7/20/15 - 8/2/15	YES		YES			YES		YES			YES		YES			14 hours worked added after ZTIM approved.	YES	14
17	8/3/15 - 8/16/15	YES		YES			YES		YES			YES		YES			59.22 hours worked added after ZTIM approved; 18.76 absences added after ZTIM approved.	YES	77.98
18	8/17/15 - 8/30/15	YES			NO	7	YES			NO	7	YES			NO	6	40.75 hours worked added after ZTIM approved. Deadline was 9/2/15; approved on 9/9/15.	YES	40.75
19	8/31/15 - 9/13/15	YES		YES			YES		YES				NO		NO		87 hours worked added after ZTIM was approved.	YES	87
20	9/14/15 - 9/27/15	YES		YES			YES		YES			YES		YES			49.75 hours worked added after ZTIM approved. 7.5 SLO absence added after ZTIM approved.	YES	57.25
21	9/28/15 - 10/11/15	YES			NO	1	YES			NO	1	YES			NO	1	9.75 hours worked added after ZTIM approved. Deadline was 10/14/15; approved on 10/15/15.	YES	9.75
22	10/12/15 - 10/25/15	YES			NO	1		NO		NO			NO		NO		20.5 hours worked added after ZTIM approved. Deadline was 10/28/15; approved on 10/29/15.	YES	20.5
23	10/26/15 - 11/08/15	YES		YES			YES		YES			YES		YES			7.5 hours worked added after ZTIM approved. 2.0 SPR absence deleted after ZTIM approved.	YES	9.5
24	11/09/15 - 11/22/15	YES		YES			YES		YES			YES		YES			29.5 hours worked added after ZTIM approved.	YES	29.5
25	11/23/15 - 12/06/15	YES		YES			YES		YES			YES		YES			58 hours worked added after ZTIM approved.	YES	58
26	12/07/15 - 12/20/15	YES		YES			YES		YES				NO		NO		55.75 hours worked added after ZTIM approved. 64.75 absences added after ZTIM approved.	YES	120.5
1	12/21/15 - 1/03/16	YES		YES			YES		YES				NO		NO		8 hours worked added after ZTIM approved. 7 hours absence added after ZTIM approved.	YES	15
2	1/04/16 - 1/17/16	YES			NO	1	YES			NO	1	YES			NO	1	27.75 hrs worked added after ZTIM approved.	YES	27.75
3	1/18/16 - 1/31/16		NO		NO			NO		NO			NO		NO		No payroll reports in folder.	N/A	
4	2/01/16 - 2/14/16	YES*			NO*		YES		YES			YES			NO**		*ZTIM printed on 4/25/16, no approval. ** OT report printed on 3/21/16, no approval.	NO	
5	2/15/16 - 2/28/16	YES*			NO*		YES			NO**		YES			NO***		*ZTIM printed on 4/11/16, no approval. **ZEARNINGS printed on 3/21/16, no approval. *** OT report printed on 3/21/16, no approval.	NO	
6	2/29/16 - 3/13/16	YES*			NO*		YES			NO		YES			NO		*ZTIM printed on 4/11/16, no approval. **ZEARNINGS printed on 3/21/16, no approval. *** OT report printed on 3/21/16, no approval.	NO	
7	3/14/16 - 3/27/16	YES*			NO*		YES			NO**		YES			NO***		*ZTIM printed on 4/11/16, no approval. **ZEARNINGS printed on 4/4/16, no approval. *** OT report printed on 4/4/16, no approval.	NO	
8	3/28/16 - 4/10/16	YES*			NO*		YES			NO**		YES			NO***		*ZTIM printed on 5/18/16, no approval; **ZEARNINGS printed on 4/11/16, no approval. *** OT report printed on 4/27/16, no approval.	NO	

SCHEDULE OF REQUIRED REPORTS - Prepared by the Office of the Chief Auditor																			
		Time Management Report (ZTIM) on File		Time Management Report (ZTIM) Approved by Deadline			Earnings Report on File		Earnings Report Approved by Deadline			BI Overtime Report on File		BI Overtime Report Approved by Deadline					
Pay Period	Pay Period Dates	YES	NO	YES	NO	ZTIM No. of Days Late	YES	NO	YES	NO	No. of Days Late	YES	NO	YES	NO	No. of Days Late	Comments	Were Changes Made to ZTIM After Approval?	No of Hours Changed After ZTIM was Approved
9	4/11/16 - 4/24/16	YES*			NO*		YES			NO**		YES			NO***		*ZTIM printed on 5/18/16, no approval. **ZEARNINGS printed on 4/25/16, no approval. *** OT report printed on 5/2/16, no approval.	NO	
10	4/25/16 - 5/08/16	YES*			NO*		YES			NO**		YES			NO***		*ZTIM printed on 5/25/16, no approval. **ZEARNINGS printed on 5/9/16, no approval. *** OT report printed on 5/12/16, no approval.	NO	
11	5/09/16 - 05/22/16	YES*			NO*			NO		NO		YES			NO**		*ZTIM printed on 6/20/16, no approval **OT report printed on 5/25/16, no approval	NO	
12	5/23/16 - 6/05/16	YES*			NO*		YES			NO**			NO		NO***		*ZTIM printed on 6/08/16, no approval. **ZEARNINGS printed on 6/08/16, no approval. *** No OT report on file	NO	
13	6/06/16 - 6/19/16	YES*			NO*		YES			NO**		YES			NO***		*ZTIM printed on 6/23/16, no approval. **ZEARNINGS printed on 6/20/16, no approval. *** OT report printed 6/23/16 , no approval.	NO	
14	6/20/16 - 7/03/16	YES			NO		YES			NO		YES			NO		.75 hours VAC 6/27/16 reversed on 7/14/16, after ZTIM printed; ZTIM never approved. No approval on ZTIM, ZEARNINGS. No OT report.	YES	0.75
15	7/04/16 - 7/17/16	YES		YES				NO		NO			NO		NO		59 hours differential added after ZTIM approved.	YES	59
16	7/18/16 - 7/31/16	YES			NO		YES			NO			NO		NO		8 hours worked added after ZTIM printed. 48.01 hours absence added after ZTIM printed. No approval on ZTIM, ZEARNINGS; No OT report	YES	56.01
17	8/01/16 - 8/14/16	YES			NO			NO		NO			NO		NO		12 hours worked added after ZTIM printed. No approval on ZTIM, NO ZEARNINGS or OT report	YES	12
		29	1	10	20		25	5	10	20		21	9	6	24				703.24

2016

4/18/2016 to 4/22/2016

BDSPD

April 2016

May 2016

S	M	T	W	T	F	S	S	M	T	W	T	F	S
27	28	29	30	31	1	2	1	2	3	4	5	6	7
3	4	5	6	7	8	9	8	9	10	11	12	13	14
10	11	12	13	14	15	16	15	16	17	18	19	20	21
17	18	19	20	21	22	23	22	23	24	25	26	27	28
24	25	26	27	28	29	30	29	30	31	1	2	3	4

**MONDAY, APRIL 18, 2016**

- 8:00a to 8:30a T. Hall out
- 8:30a to 9:00a Funderburk out
- 9:00a to 9:30a Costello out
- 9:30a to 10:00a Amatulli, Danielle - LATE 1 hour
- 9:30a to 10:00a Curry late
- 10:30a to 11:00a M. Glassford out 6.0 hours
- 11:00a to 11:30a Orzech out

**TUESDAY, APRIL 19, 2016**

- 8:00a to 8:30a Costello out
- 9:00a to 9:30a Gamble out 1.5
- 9:30a to 10:00a Orzech out

**WEDNESDAY, APRIL 20, 2016**

- 8:00a to 8:30a Goldstein, Ruth - leaving at 3
- 8:30a to 9:00a Barbuto out 9:30-12
- 9:00a to 9:30a Peerman out
- 9:30a to 10:00a Costello out
- 10:00a to 10:30a Orzech out

**THURSDAY, APRIL 21, 2016**

- 8:00a to 8:30a Goldstein-out
- 8:30a to 9:00a Browne out
- 9:00a to 9:30a Gamble out 1.5
- 9:30a to 10:00a Funderburk out
- 10:30a to 11:00a Orzech out

**FRIDAY, APRIL 22, 2016**

- 8:00a to 8:30a Greenbaum-out
- 8:30a to 9:00a Goldstein-out
- 9:00a to 9:30a Funderburk out
- 9:30a to 10:00a Archer late

10:30

## Exhibit D

Ending Date: 04/24/2016

	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	TIME		
								OTS	OTP	TOTAL
Date		04/11/ 2016	04/12/ 2016	04/13/ 2016	04/14/ 2016	04/15/ 2016	04/16/ 2016			
Regular Time										
Over-time/ Absences										
Date	04/17/ 2016	04/18/ 2016	04/19/ 2016	04/20/ 2016	04/21/ 2016	04/22/ 2016	04/23/ 2016			
Regular Time										
Over-time/ Absences										
Date	04/24/ 2016									
Regular Time										
Over-time/ Absences										
Date										
Regular Time										
Over-time/ Absences										
Date										
Regular Time										
Over-time/ Absences										
TOTAL OVERTIME HOURS										

**Absent**   SCK                      SLO                      SPR                      VAC                      ABS                      COMP                      \_\_\_\_\_

Date \_\_\_\_\_

The School Board of Broward County, Florida  
Vacation/Leave Request Form

School or Department: BDSP  
Name/Location Number

NAME Charollette Gamble

PERSONNEL # 29369

LOCATION KCW

POSITION Building Security

Beginning Date April 19, 2016

Ending Date April 19, 2016

REASON	EARNINGS TYPE	DATE(S)	TOTAL HOURS
SICK LEAVE: <small>Personal Sickness (No prior approval necessary)</small>	SCK		
SICK LEAVE OTHER: (Sickness in Family) <small>(No prior approval necessary)</small>	SLO		
SICK LEAVE BEREAVEMENT	BER		
PERSONAL REASONS:	SPR	<u>4/19, 4/21</u>	<u>3.5</u>
VACATION: <small>(If applicable) (Prior approval required)</small>	VAC		
MILITARY LEAVE:	MIL		
*OFFICIAL LEAVE: <small>(Jury Duty, Subpoena, etc.)</small>	ABS		
DECLARED EMERGENCY LEAVE	DEL		
OTHER LEAVE: (When Sick Leave not used or not allowed; i.e., Probation, Unpaid Maternity Leave, etc.)	PLV		
**ACCIDENT IN LINE OF DUTY: <small>(Date Injured)</small>	DIS		
COMPENSATORY TIME	COMP		
TOTAL			<u>3.5</u> 0.0

(\*) Official Leave was required for the following activity: \_\_\_\_\_

(\*\*) Show here all days absent because of accident in line of duty: \_\_\_\_\_

Application of Leave (Disability, Sick, Vacation or Declared Emergency) will be made as provided only in board policy.

Please review Policy 4480 for rules regarding Vacation, Policy 4400 for rules regarding Sick Leave and Policy 4412 regarding Declared Emergency Leave.

I hereby apply for the above leave(s) and certify that during the Payroll Period ending \_\_\_\_\_ it was necessary for me to be absent for the reasons indicated above:

Employee

Signature

Date:

Approved:

Authorized Signature (as per Policy)

Date:

Exhibit D

Report Period: 04/19/2016 - 04/19/2016

Organization: 69532000 SPECIAL INVESTIGATIVE UNIT

00029369 GAMBLE,CHAROLLETTE A  
P 80071440 BUILDING SECURITY PERSON 04/19/2016 04/19/2016  
SPR 04/19/2016 04/19/2016 3.00 1

	Attendance	Absence	Records
Total:	0.00	3.00	1

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

\*\*\*Personnel with Overlapping Secondary Positions  
\*\*\*Attendance records might be overstated.  
\*\*\*Please inform HRIS.  
Pers Num Position Position—Text Start-Date End—Date Org-Unit

\*\*\*Personnel with Overlapping Primary Positions  
\*\*\*Attendance and Absence records might be overstated.  
\*\*\*Please inform HRIS.  
Pers Num Position Position—Text Start-Date End—Date Org-Unit

Start Time: 13:11:30  
End Time: 13:11:31

End of Detail Report



The School Board of Broward County, Florida  
Vacation/Leave Request Form

Exhibit E

School or Department: BDS PD  
Name/Location Number

NAME Jerry Archie PERSONNEL # 60215  
LOCATION KCW POSITION Security Specialist  
Beginning Date Oct. 15, 2015 Ending Date Oct. 15, 2015

REASON	EARNINGS TYPE	DATE(S)	TOTAL HOURS
SICK LEAVE: <small>Personal Illness (No prior approval necessary)</small>	SCK		
SICK LEAVE OTHER: (Illness in Family) <small>(No prior approval necessary)</small>	SLO		
SICK LEAVE BEREAVEMENT	BER		
PERSONAL REASONS:	SPR		
VACATION: <small>(If applicable) (Prior approval required)</small>	VAC	10-15-15	7.5
MILITARY LEAVE:	MIL		
*OFFICIAL LEAVE: <small>(Jury Duty, Subpoena, etc.)</small>	ABS		
DECLARED EMERGENCY LEAVE	DEL		
OTHER LEAVE: (When Sick Leave not used or not allowed; Ex: Probation, Unpaid Maternity Leave, etc.)	PLV		
**ACCIDENT IN LINE OF DUTY: <small>(Date Injured)</small>	DIS		
COMPENSATORY TIME	COMP		
TOTAL			7.5 0.0

(\*) Official Leave was required for the following activity: \_\_\_\_\_

(\*\*) Show here all days absent because of accident in line of duty: \_\_\_\_\_

Application of Leave (Disability, Sick, Vacation or Declared Emergency) will be made as provided only in board policy.

Please review Policy 4480 for rules regarding Vacation, Policy 4400 for rules regarding Sick Leave and Policy 4412 regarding Declared Emergency Leave.

I hereby apply for the above leave(s) and certify that during the Payroll Period ending Oct 25, 2015 it was necessary for me to be absent for the reasons indicated above:

Employee: [Signature]  
Signature

Date: 10-23-15

Approved: \_\_\_\_\_  
Authorized Signature (as per Policy)

Date: \_\_\_\_\_

Exhibit E

Employee: Jeffrey Archie SS#:            Personnel#: 60215

Overtime/Compensatory time may be required on the following dates. This is to acknowledge that overtime or compensatory time has been approved in advance as indicated below.

OVERTIME

DATE	OVERTIME HOURS PREAPPROVED	OVERTIME HOURS WORKED	REASON	APPROVED
1. 10-12-15	2:30pm - 9pm	6.5 hrs	Security Coverage - Mr. Jacobs	80149076
2. 10-13-15	2:30pm - 9pm	6.5 hrs	" " " "	
3. 10-14-15	2:30pm - 5:30pm	3.0 hrs	" " " "	
4. 10-19-15	2:30pm - 9pm	6.5 hrs	" " " "	
5. 10-20-15	2:30pm - 5pm	2.5 hrs	Board Meeting	8016100
6. 10-20-15	5pm - 9pm	4.0 hrs	Security Coverage - Mr. Jacobs	8014907
7. 10-21-15	2:30pm - 4:30pm	2.0 hrs	" " " "	
8. 10-21-15	4:30pm - 9:30pm	5.0 hrs	Board Meeting at Ft. Lauderdale High	80161005
9. 10-22-15	2:30pm - 9pm	6.5 hrs	Security Coverage - Mr. Jacobs	8014907
10. 10-23-15	2:30pm - 9pm	6.5 hrs	" " " "	

COMPENSATORY TIME

DATE	COMP. TIME HOURS PREAPPROVED	COMP. TIME HOURS WORKED	REASON	APPROVED
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

All Overtime and Comp. time hours MUST BE PREAPPROVED. Fill in the date you have been approved to work overtime, the number of hours you are approved to work, and the reason for the overtime. EACH ACTUAL DATE TO BE WORKED SHOULD BE ON ITS OWN LINE. The supervisor must sign below and in the approved column for each date. After you have worked the Overtime or Compensatory time, record the actual hours you worked each day to the nearest quarter hour (.00, .25, .50, or .75) at the STRAIGHT TIME Rate for the work performed and attach it to your Time Sheet Log. (NOTE: AN OVERTIME / COMPENSATORY TIME AUTHORIZATION FORM SHOULD BE FILLED OUT FOR EACH PAY PERIOD. IT SHOULD CONTAIN ONLY THE DATES THAT ARE WITHIN THE PAY PERIOD YOU ARE WORKING OR ARE GOING TO WORK - DO NOT COMBINE TWO PAY PERIODS ON ONE FORM.)

Employee Signature

Date

Supervisor Signature

Date

Form # 4707

NAME:

Jerry Archie

PERS.#

60215

Payroll Period Beginning Date:

10-12-15

Payroll Ending Date:

10-25-15

	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	REG HRS WORKED	OTS	OTP
DATE		10-12	10-13	10-14	10-15	10-16				
REGULAR TIME		7.5	7.5	7.5				22.5		
SCK/SPR/SLO										
VACATION					7.5	7.5				
OVERTIME		6.5	6.5	3.0					16.0	
COMP EARNED										
COMP USED										
DATE		10-19	10-20	10-21	10-22	10-23				
REGULAR TIME		7.5	7.5	7.5	7.5	7.5		37.5		
SCK/SPR/SLO										
VACATION										
OVERTIME		6.5	6.5	7.0	6.5	6.5			2.5	30.5
COMP EARNED										
COMP USED										
DATE										
REGULAR TIME										
SCK/SPR/SLO										
VACATION										
OVERTIME										
COMP EARNED										
COMP USED										

Hours  
Absent:

			15			
SCK	SLO	SPR	VAC	BER	ABS	COMP.



Reg Hrs. Worked

60.0

OTS

18.5

OTP

30.5

From: Sharmila S. Laljie      Tuesday, March 29, 2016 1:03:33 PM  
Subject: 261-Day Calendar Employees  
To: Payroll Conference  
Cc:

Please share this message with your Maintenance and Facilities employees.

## **261-Day Calendar Employees** **(Maintenance & Facilities)**

Employees who are on the 261-Day Calendar will be paid for nine (9) days on the **4/1/2016** pay date (Friday). This is resulting from the fact that 2016 is a Leap Year that contains 262 work days and employees on the 261-Day Calendar are entitled to ONLY 261 paid days. Therefore 3/25/16 is an UNPAID day off for these employees.

Sharmila Laljie, MBA  
Director, Payroll  
School Board of Broward County, Florida  
Phone: (754)321-2450  
Fax: (754)321-2479  
E-mail: [Sharmila.Laljie@Browardschools.com](mailto:Sharmila.Laljie@Browardschools.com)

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



## 2015-2016 Personnel Work Day Summary

Employees should use this summary to review their first and last day of work as well as their days (paid/unpaid) off. Paid days off are in accordance to the Collective Bargaining Agreements and Meet and Confer Groups. Employees earn sick leave based on Florida State Statute 1012.61. Employees on a vacation earning calendar accrue vacation time in accordance to School Board Policy 4480. Employees can use the Schools and Administrative Offices Calendar to view when schools and/or offices are closed.

Work Calendar Days	Personnel Groups (Collective Bargaining Units/Meet & Confer Groups)	First Day of Work	Days Off (Paid/Unpaid)	Last Day of Work
247	<b>Clerical-FOPE</b> <i>3 Paid Days: Thanksgiving Day, Christmas Day, New Year's Day</i>	7/1/2015	7/3/15, 9/7/15, 9/14/15, 09/23/15, 11/11/15, 11/25/15, 11/26/15, 11/27/15, 12/23/15, 12/24/15, 12/25/15, 12/30/15, 12/31/15, 1/1/16, 1/18/16, 2/15/16, 3/25/16, 5/30/16	6/30/2016
251	<b>Clerical-Confidential (COPA)</b> <i>7 Paid Days: Labor Day, Veterans Day, Thanksgiving Day, Thanksgiving (day after), Christmas Day, New Year's Day, Martin Luther King Day</i>	7/1/2015	7/3/15, 9/7/15, 9/14/15, 09/23/15, 11/11/15, 11/25/15, 11/26/15, 11/27/15, 12/23/15, 12/24/15, 12/25/15, 12/30/15, 12/31/15, 1/1/16, 1/18/16, 2/15/16, 3/25/16, 5/30/16	6/30/2016
261	<b>Maintenance / Facilities Servicepersons</b> <i>17 Paid Days</i>	7/01/2015	7/3/15, 9/7/15, 9/14/15, 09/23/15, 11/11/15, 11/25/15, 11/26/15, 11/27/15, 12/23/15, 12/24/15, 12/25/15, 12/30/15, 12/31/15, 1/1/16, 1/18/16, 2/15/16, 03/25/16, 5/30/16	06/30/16

Note: 3/25/16 is an unpaid day for these employees.

<b>Console Viewers' Payroll Analysis of March 25, 2016 Unpaid Holiday - Prepared by the Office of the Chief Auditor</b>				
<b>Console Viewer</b>	<b>Date of Unpaid Holiday</b>	<b>Verified Employee Worked per HID Security Swipe Card System Log</b>	<b>Amount Overpaid</b>	<b>Comments</b>
Console Viewer No. 1	3/25/2016	No	\$ 151.74	Did not work. Not entitled to pay for March 25, 2016
Console Viewer No. 2	3/25/2016	No	203.33	Did not work. Not entitled to pay for March 25, 2016
Console Viewer No. 3	3/25/2016	Yes		Worked 8 a.m. to 4 p.m.
Console Viewer No. 4	3/25/2016	Yes		Worked 12:00 a.m. to 8 a.m.
Console Viewer No. 5	3/25/2016	Yes		Worked 4 p.m. to 12:00 a.m.
Console Viewer No. 6	3/25/2016	No	203.33	Did not work. Not entitled to pay for March 25, 2016
		<b>Total</b>	<b>\$ 558.40</b>	

**Console Viewers' Payroll Analysis - Prepared by the Office of the Chief Auditor**

<b>Console Viewer</b>	<b>Date of Holiday</b>	<b>Number of Hours Paid for Holiday</b>	<b>Dollar Amount Paid</b>	<b>Additional Hours Submitted</b>	<b>Total Amount Paid</b>	<b>Verified Employee Worked per HID Security Swipe Card System Log</b>	<b>Amount Overpaid</b>	<b>Total Amount Overpaid</b>
Console Viewer No. 1	11/11/2015	8	\$151.74	8	\$ 151.74	Yes		
Console Viewer No. 2	11/11/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	11/11/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	11/11/2015	8	\$203.33	8	203.33	No	See Note A Below	
Console Viewer No. 5	11/11/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	11/11/2015	8	\$203.33	8	203.33	Yes		
						<b>Sub-Total</b>	<b>\$ -</b>	
Console Viewer No. 1	11/25/2015	8	\$151.74	8	151.74	Yes		
Console Viewer No. 2	11/25/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	11/25/2015	8	\$203.33	8	203.33	No	See Note A Below	
Console Viewer No. 4	11/25/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 5	11/25/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	11/25/2015	8	\$203.33	8	203.33	No	See Note A Below	
						<b>Sub-Total</b>	<b>\$ -</b>	
Console Viewer No. 1	11/26/2015	8	\$151.74	8	151.74	No		
Console Viewer No. 2	11/26/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	11/26/2015	8	\$203.33	8	203.33	No	See Note A Below	
Console Viewer No. 4	11/26/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 5	11/26/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	11/26/2015	8	\$203.33	8	203.33	No	See Note A Below	
						<b>Sub-Total</b>	<b>\$ -</b>	
Console Viewer No. 1	11/27/2015	8	\$151.74	8	151.74	No	151.74	
Console Viewer No. 2	11/27/2015	8	\$203.33	8	203.33	No	203.33	
Console Viewer No. 3	11/27/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	11/27/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 5	11/27/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	11/27/2015	8	\$203.33	8	203.33	No	See Note A Below	
						<b>Sub-Total</b>	<b>\$ 355.07</b>	<b>\$ 355.07</b>
Console Viewer No. 1	12/23/2015	8	\$151.74	8	151.74	No	See Note A Below	
Console Viewer No. 2	12/23/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	12/23/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	12/23/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 5	12/23/2015	8	\$203.33	8	203.33	Yes		

## Exhibit H

Console Viewer No. 6	12/23/2015	8	\$203.33	8	203.33	No	203.33	
						<b>Sub-Total</b>	<b>\$ 203.33</b>	<b>\$ 203.33</b>
Console Viewer No. 1	12/24/2015	8	\$151.74	8	151.74	No	151.74	
Console Viewer No. 2	12/24/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	12/24/2015	8	\$203.33	8	203.33	No	See Note A Below	
Console Viewer No. 4	12/24/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 5	12/24/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	12/24/2015	8	\$203.33	8	203.33	No	See Note A Below	
						<b>Sub-Total</b>	<b>\$ 151.74</b>	<b>\$ 151.74</b>
Console Viewer No. 1	12/25/2015	8	\$151.74	8	151.74	No	151.74	
Console Viewer No. 2	12/25/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	12/25/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	12/25/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 5	12/25/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	12/25/2015	8	\$203.33	8	203.33	No	See Note A Below	
						<b>Sub-Total</b>	<b>\$ 151.74</b>	<b>\$ 151.74</b>
Console Viewer No. 1	12/30/2015	8	\$151.74	8	151.74	Yes		
Console Viewer No. 2	12/30/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	12/30/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	12/30/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 5	12/30/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	12/30/2015	8	\$203.33	8	203.33	Yes		
						<b>Sub-Total</b>	<b>-</b>	
Console Viewer No. 1	12/31/2015	8	\$151.74	8	151.74	No	See Note A Below	
Console Viewer No. 2	12/31/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	12/31/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	12/31/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 5	12/31/2015	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	12/31/2015	8	\$203.33	8	203.33	No	See Note A Below	
						<b>Sub-Total</b>	<b>\$ -</b>	
Console Viewer No. 1	1/1/2016	8	\$151.74	8	151.74	No	151.74	
Console Viewer No. 2	1/1/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	1/1/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	1/1/2016	8	\$203.33	8	203.33	No	203.33	
Console Viewer No. 5	1/1/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	1/1/2016	8	\$203.33	8	203.33	No	See Note A Below	
						<b>Sub-Total</b>	<b>\$ 355.07</b>	<b>\$ 355.07</b>
Console Viewer No. 1	1/18/2016	8	\$151.74	8	151.74	Yes		
Console Viewer No. 2	1/18/2016	8	\$203.33	8	203.33	Yes		



## Exhibit H

Console Viewer No. 3	1/18/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	1/18/2016	8	\$203.33	8	203.33	No	See Note A Below	
Console Viewer No. 5	1/18/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	1/18/2016	8	\$203.33	8	203.33	Yes		
						<b>Sub-Total</b>	<b>\$ -</b>	
Console Viewer No. 1	2/15/2016	8	\$151.74	8	151.74	No	151.74	
Console Viewer No. 2	2/15/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	2/15/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	2/15/2016	8	\$203.33	8	203.33	No	See Note A Below	
Console Viewer No. 5	2/15/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 6	2/15/2016	8	\$203.33	8	203.33	Yes		
						<b>Sub-Total</b>	<b>\$ 151.74</b>	<b>\$ 151.74</b>
Console Viewer No. 1	5/30/2016	8	\$151.74	8	151.74	Yes		
Console Viewer No. 2	5/30/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 3	5/30/2016	8	\$203.33	8	203.33	Yes		
Console Viewer No. 4	5/30/2016	8	\$203.33	8	203.33	No	203.33	
Console Viewer No. 5	5/30/2016	8	\$203.33	8	203.33	No	203.33	
Console Viewer No. 6	5/30/2016	8	\$203.33	8	203.33	Yes		
						<b>Sub-Total</b>	<b>\$ 406.66</b>	<b>\$ 406.66</b>
						<b>Total</b>		<b>\$ 1,775.35</b>

Note A - Employee did not work on the actual date of the holiday; however, the employee worked an additional day during that work week, entitling him/her to the 8 hours of regular time for the holiday.

**Recommended Appointment  
School-Based/District Managerial  
Acting/Special/Task Assignment Personnel**

**Item G-3, (Section 9)**

**Recommended Reassignment:** Task Assignment, Special Assistant to the Chief of Police

**Recommended Candidate:** Jill Haring

**Current Position:** Teacher - Behavioral Support, Cypress Bay High

**Recommended Salary:** \$60,664

**Recommended Calendar:** 12 month calendar

**Explanation:**

Ms. Haring, in her position as Task Assigned Special Assistant to the Chief of Police, will provide support and expertise in the following areas:

- identification, investigation, and response to cyber threats;
- the development and delivery of school-based and District training to increase awareness of social media implications as it relates to school settings;
- technical support as needed for ongoing investigations; and
- technical support and analysis of incidents to identify trends and patterns for further Response to Intervention

According to the Employment & Salary Administration Handbook for Non-Bargaining Unit Employees, an employee that is given a task assignment will receive 10% of base salary.

STR/cd

Board Item: 1/21/15 G-3

**6 a. Recommended Appointments of Temporary School-Based Administrative Personnel**

The specific positions and the individuals recommended for the non-instructional administrative position(s) are listed below. All recommendations are made with the understanding that these persons will comply with regulations as set forth by the Florida Department of Education and The School Board of Broward County. The individual(s) recommended for the position(s) will assist the location by serving as a temporary Principal or Assistant Principal at a school site, during a leave or until the vacancy can be permanently filled by the Office of School Performance & Accountability.

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Effective Date</u>
None at this time			

**7. Recommended Appointments of School-Based and District Managerial Acting/Special/Task Assignment Personnel**

The positions and individuals recommended for acting/special/task assignments by the Superintendent for the 2014-2015 School/Fiscal year are listed below. Each recommended acting/special/task assignment includes candidate's name, present assignment, recommended acting/task assignment, administrator replaced (if applicable), effective date and time of acting/special/task assignment, explanation for selection, work calendar and salary.

<u>Name</u>	<u>Recommended Position</u>	<u>Page</u>
Haring, Jill	Task Assignment, Special Assistant to the Chief of Police	28

**8. School-Based and District Managerial Personnel Leave(s) for 2014-2015 School/Fiscal Year**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Effective Date</u>
Gardner, Donald	Assistant Principal	Silver Palms Elementary	Personal Leave Effective Date: 01/06/15
Phillips, Michele	Assistant Principal	Maplewood Elementary	Personal Leave Effective Date: 02/03/15

**8a. School-Based and District Managerial Personnel Layoff(s) for 2014-2015 School/Fiscal Year**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Effective Date</u>
None at this time			

**9. Salary Adjustment**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Effective Date</u>
None at this time			

AB/STR:sl

## Overview of Pay Changes For Jill Haring

Date	Pay Change Type	Pay Change Description	% Change	Hourly Rate	Annual Rate <sup>(1)</sup>	Supplements		One-Time Payment
						Adv Degree	Extra Class	
1/1/2015	N/A	J. Haring's Compensation prior to task assignment	n/a	\$30.14	\$44,300	\$6,350	\$6,000	\$0
1/22/2015	Base Pay Increase	Task Assigned: Special Assistant to Chief of Police (ESMAB)	10.00%	\$33.15	\$60,664	\$1,500	\$0	\$0
2/10/2015	Base Pay Increase	ESMAB Salary Sched Adj: 2.2% retroactive to 1/22/15	2.20%	\$33.88	\$61,999	\$1,500	\$0	\$0
3/12/2015	Bonus / Incentive <sup>(2)</sup>	A+ Bonus (Cypress Bay)	0.00%	\$33.88	\$61,999	\$1,500	\$0	\$1,228
5/15/2015	Base Pay Increase <sup>(3)</sup>	Recalculation of Initial task assigned increase: Retroactive to 1/22/2015	15.41%	\$39.10	\$71,550	\$1,500	\$0	\$0
1/26/2016	Base Pay Increase	ESMAB Salary Sched Adj: 2.5% retroactive to 7/1/15	2.50%	\$40.08	\$73,339	\$1,500	\$0	\$0
5/17/2016	Bonus / Incentive	A+ Bonus (Cypress Bay)	0.00%	\$40.08	\$73,339	\$1,500	\$0	\$1,228
11/13/2015	Other <sup>(4)</sup>	Add'l Assignment: Office Information Technology	0.00%	\$40.08	\$73,339	\$1,500	\$0	\$0

### Notes

1) Significant differences in annual rates 1/1/2015 to 1/22/2015 are driven by transition from 196 to 244 day calendar as part of task assignment.



2) Jill received two (2) A+ bonuses while on Task Assignment. Per discussion w. D. Davis' team, eligibility for A+ bonus is decided at school level - discretion allowed.

3) Jill's task assigned pay increase was recalculated in May, 2015 to account for the BTU salary schedule that was approved retroactive to July, 2014. In addition, the Advanced Degree Supplement for teachers (\$6,350) was incorporated as part of her salary increase. Approved by Superintendent, per Amanda Bailey via email note dated January 28, 2015.


4) Jill has an additional assigned with the Office of Information Technology that began on 11/13/15. She receives straight pay at her current hourly rate for all hours worked in relation to this assignment. To date, 260 hours have been logged for this assignment (260 \* 40.08 = \$10,420).










Printed by :Diane M Plesher  
 Title: Re(2): Fwd: Questions : CAB

Friday, May 20, 2016 9:51:14 AM  
 Page 1 of 3

From:  Amanda Bailey Wednesday, January 28, 2015 7:32:08 AM 

Subject: Re(2): Fwd: Questions

To:  Susan T. Rockelman

Cc:  Michael D. Anderson  Sharmila S. Lalje  Dorothy W. Davis  
 Cynthia Lamar  Janie Johnson  Diane M. Plesher  
 Anthony C. Williams  Antonio L. Brihm  Lorenzo Calhoun

Thanks, Sue; since she is task assigned, the Superintendent approved Jillian to maintain her advanced degree incentive until she is considered for appointment to another position. Hi Michael- per our discussion, please advise to the group once your team gets this action processed. Thanks, A-

Sent from FirstClass with my iPhone

**Susan T. Rockelman writes:**

I spoke to her and Chief and her start date was going to be 1/26/15. This will work better with Payroll (Sharmila??) especially since she is going from 196 to 244. Please advise if okay to proceed with this date.

2. I spoke with Jillian and told her MS degree credit would not receive it. However, I see that you requested info to be verified.

4. Here is link to use to view calendar for the remainder of the year. 244 is the first document. The calendars for 2015-16 are being developed.

[http://www.browardschools.com/SiteMedia/Docs/Calendars/14\\_15-Work-Calendars.pdf](http://www.browardschools.com/SiteMedia/Docs/Calendars/14_15-Work-Calendars.pdf)

Department does have payroll/funding for her position. However, a position needs to be created in order for the transfer to be completed. Chief Williams asked me to assist in getting the position created. The position was created today and her info will be sent to HRIS on Wednesday to process. Usually takes 3-5 days to enter new appointments into SAP.

Susan T. Rockelman  
 Director, Talent Acquisition & Operations  
 Broward County Public Schools, Florida  
 754-321-2324 ext 2317  
[Srockelman@browardschools.com](mailto:Srockelman@browardschools.com)

[Image:712014\_72147\_1.png]

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Printed by: Diane M Plesher  
 Title: Re(2): Fwd: Questions : CAB

Friday, May 20, 2016 9:51:14 AM  
 Page 2 of 3

contact this office by phone or in writing.

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

Amanda Bailey on Tuesday, January 27, 2015 at 10:00 AM -0500 wrote:  
 Hi Team,

please see questions below from Task Assigned ESE Specialist to Special Assistant to the Chief of Police at the District's Police Department. I've committed to reply to her by Friday of this week (1/30/15). Therefore, please follow up with all your respective staff to obtain responses, so the employee can be informed accurately. Thx, A-

Amanda Bailey  
 Office of Human Resources  
 Office 754-321-1840  
 Mobile: 954-494-1643  
 Email: [Amanda.Bailey@browardschools.com](mailto:Amanda.Bailey@browardschools.com)

Broward County Public Schools is Florida's first fully accredited school system since 1962  
 [Image:Untitled.bmp]

----- Original Message -----

From: Jillian Haring Tuesday, January 27, 2015 9:43:13 AM  
 Subject: Questions  
 To: Amanda Bailey

Hi Amanda

Mr. Runcie said that you would be a good person for me to follow-up with regarding some questions I have about my new position as it relates to pay and schedule etc. I am concerned as I have asked these questions to a few people last week and I have not received an answer and there was some discussion that my new department did not have money for payroll for me?

I appreciate any feedback you can give me regarding the following:

1. When should I received my next pay check now that I am on a different calendar?  
 Sharmila: moving effective 1/22/15 from 196 to 244-day calendar - please advise
2. Will I get credit in my pay for my Masters? Dorothy/Lorenzo - please verify BTU-EP CBA to see if TA'd folks still get Advanced Degree Incentive
3. Since I was on a 196 calendar I had summer pay pulled out. Does that continue? What

happens to summer pay that has already been taken out? Sharmila - please advise

4. Can I get a copy of the new calendar so I know which days are off etc? Sue - please respond with link to 13-14 calendars and indicate deadline date that 14-15 calendars will be published for use

5. How does vacation time work? Michael - please obtain feedback from HRIS team and Bill; Sharmila - please advise on what date vacation will begin to accrue

6. Is there a Union for my new work group? I'll respond - this is an ESMAB position reporting directly to the Chief of Police - Handbook governs - no CBA

7. If a raise is negotiated for the previous instructional years that is retroactive will I benefit if I was a teacher during the retroactive years? Michael/Dorothy - please discuss to see how we've treated Task Assigned employees in the past where employee moves from bargaining unit to non-bargaining unit

Sue--although not requested above, please share the process to notify HRIS to process a Task Assignment - I'll add this agenda item to our final HRIS workgroup meeting - Diane - please add this item for our last and final meeting (date TBD as of today). Thx, A-

Thanks again. I just want to have a clear financial outlook on what I can expect etc.

[Image:8202013\_42040\_0.png]

Ms. Jillian Haring, M.S.  
 Behavior Specialist  
 Cypress Bay High School  
 (754) 323-0350

"There are only two ways to live your life. One is as though nothing is a miracle. The other is as though everything is a miracle."

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

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# The School Board of Broward County, FL

## Non-Instructional Additional Assignment Agreement Form

This form is the initiating document to approve a non-instructional additional assignment for all permanent employees. This form does not apply to temporary or substitute employees or instructional employees (Personnel Area IN01 or IN02) working an instructional additional assignment (IN01 or IN02). Instructional personnel working non-instructional additional assignments will need to complete the form

### Employee Primary Assignment Information

Information in this Section can be obtained using SAP transaction PA20 by selecting Organizational Assignment (0001) and Basic Pay (0008)

P00034581	HARING	JILL	
Personnel #	Last Name	First Name	
80184076	TASK ASSGN SPE ASST TO POL CHIEF	AD01	<input checked="" type="checkbox"/> Exempt <input type="checkbox"/> Non-Exempt
Primary Pos#	Primary Position Title	Personnel Area	Exempt Status
69532000	BROWARD DISTRICT SCHOOL POLICE	39.09863	
Org Unit	Location Name	Hourly Rate	

### Assignment Information

The location that the additional position belongs to is responsible for the payroll processing of all hours recorded on the position.

69858000	OFFICE OF THE CHIEF INFORMATION OFFICER		
Org Unit	Location Name		
80190250	ADDL POS ADMIN (NON-UNION)	501003	AD01
Addl Pos#	Additional Position Title	Job Class #	Personnel Area

Personnel Area Comparison Does the Personnel Area in the Employee Information Section of the form match the Personnel Area in the Additional Position Description Section of this form? ☒ Yes ☐ No

If yes, then the additional assignment job class must be type A or B from the Addl Assignment Job Class/Rate Schedule list.

If no, then the additional assignment job class must be Type A or C from the Addl Assignment Job Class/Rate Schedule list.

List dates and total number of hours that are anticipated with the additional position. The dates and hours agreed to on this form are to be used only as an estimation and can be changed at any time based upon, but not limited to, a change in funding available to cover costs of the assignment or a change in the dates and hours necessary to complete the project.

11.13.2015	06.30.2015	383
Start Date	End Date	Estimated Tot Hrs

### Hourly Rate of Additional Assignment

Enter the rate that is listed on the Addl Assignment Job Class/Rate Schedule. If PR is listed, then enter the hourly rate of the employee's primary assignment. If, for whatever reason, it is determined that the hourly rate agreed upon on this form was calculated incorrectly or the hourly rate on the employee's primary assignment changes, the hourly rate on this agreement will be recalculated and corrected based on the guidelines outlined in the Additional Assignments Business Practice Bulletin.

39.09863	N/A
Hourly Rate	*Overtime Rate

\*If the Non-Exempt box in the Employee Primary Assignment Information box is checked then enter one and one half times (1.5) the Hourly Rate amount. Leave this field blank if the Exempt box is checked. The overtime rate will be paid for non-exempt employees when all combined hours worked primary assignment and any other additional assignments, for SBBC during the work week exceed 40 hours. The workweek for SBBC begins on Monday and ends on Sunday.

### Signatures

JILL HARING  
Employee Name

TONY HUNTER  
Principal/Director Name

Employee Signature

Principal/Director Signature

11.13.2015

Date

11.13.2015

Date



CIO - 9858

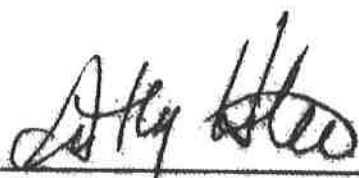
## TIME SHEET

NAME: HARING, JILLPERSONEL#: P00034581PAY PERIOD ENDING: 11/22/15

2015 NOV 20 PM 5:02

RECEIVED

Week Ending: 11/15/15	Date	Log In	Log Out	Hrs Worked
Monday	11/09/15			0.00
Tuesday	11/10/15			0.00
Wednesday	11/11/15			0.00
Thursday	11/12/15			0.00
Friday	11/13/15	19:00	21:00	2.00 ✓
Saturday	11/14/15	13:00	17:00	4.00 ✓
Sunday	11/15/15	13:00	15:00	2.00 ✓
Week Ending: 11/22/15		Log In	Log Out	Hrs Worked
Monday	11/16/15	19:00	21:00	2.00 ✓
Tuesday	11/17/15	18:00	21:00	3.00 ✓
Wednesday	11/18/15	18:00	23:00	5.00 ✓
Thursday	11/19/15	19:00	21:00	2.00 ✓
Friday	11/20/15			0.00
Saturday	11/21/15			0.00
Sunday	11/22/15			0.00
TOTAL				20.00



Tony Hunter, Chief Financial Officer

11-24-2015

Date

## TIME SHEET

NAME:

HARING, JILL

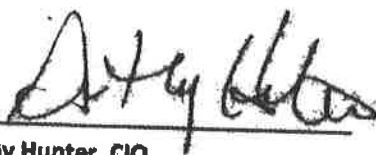
PERSONEL#:

P00034581

PAY PERIOD ENDING:

12/05/15

Week Ending: 11/15/15	Date	Log In	Log Out	Hrs Worked
Monday	11/23/15	7:00	9:00	2.00
Tuesday	11/24/15	7:00	9:00	2.00
Wednesday	11/25/15	7:00	9:00	2.00
Thursday	11/26/15	7:00	9:00	2.00
Friday	11/27/15	7:00	9:00	2.00
Saturday	11/28/15	2:00	4:00	2.00
Sunday	11/29/15	1:00	3:00	2.00
Week Ending: 11/22/15		Log In	Log Out	Hrs Worked
Monday	11/30/15	7:00	9:00	2.00
Tuesday	12/01/15	6:00	9:00	3.00
Wednesday	12/02/15	6:00	7:00	1.00
Thursday	12/03/15			0.00
Friday	12/04/15			0.00
Saturday	12/05/15			0.00
Sunday	12/06/15			0.00
TOTAL				20.00

  
 Tony Hunter, CIO

12/4/2015  
 Date

1. Works collaboratively with district I & T to identify and classify system security and implementation vulnerabilities for correction.
2. Prepares, maintains, and tracks ongoing incidents, investigations, and emerging threats.
3. Works with appropriate district staff to coordinate and manages the response to SBBC cyber threats.
4. Plans, organizes, supervises and participates in school based and district level trainings to increase awareness of social media implications as it relates to school settings.
5. Monitors and reviews operations, employee performance, staff development, and program implementation for assigned staff; ensures that assigned staff is provided with resources and technology necessary to respond to customer service delivery needs.

# Additional Time Sheet

Jason Erdman

Mon 2/29/2016 7:11 AM

To: Kasey R. Parson-Chance <kasey.parson-chance@browardschools.com>;

1 attachments (78 KB)

Time Sheet.pdf;

Hi Kasey,

Attached is a new time sheet.

Have a great week.

Thank you,

Jason Erdman  
Micro-Tech  
Cypress Bay High School  
(754)323-0390  
jason.erdman@browardschools.com

## TIME SHEET

Employee Name: Jason Erdman Title: Micro-Computer Technical Specialist

Employee Number: 46459

Date	Start Time	End Time	Hours
2/25/16	6pm	11pm	5
2/26/16	6pm	11pm	5
2/27/16	6pm	11pm	5
2/28/16	6pm	11pm	5

**Patrick Reilly**

**From:** Jill L. Haring  
**Sent:** Thursday, April 14, 2016 11:16 AM  
**To:** Jason Erdman

Jason

Please pull all open for last year and this year from case opener and keep in the invest name and case number as well as the other fields you did for me last time..thanks

Ms. Jillian Haring, M.S.  
Broward Schools District Police Dept. (formerly SIU)  
(754) 321-2190  
(954) 232-7000 (Cell)

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**Patrick Reilly**

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**From:** Jason Erdman  
**Sent:** Monday, February 22, 2016 8:02 AM  
**To:** Jill L. Haring  
**Subject:** Database Needs

As our database gets closer to completion we need to start testing the Active Directory authentication and SQL imports. May we please have the following made available.

1. A group in Active Directory that contains all principals, and all directors (For external authentication).
2. Read-only SQL access (DSN on server SIUVMFM01) that has the following
  1. All staff information (personnel #, firstname, lastname, current location #, title, email, address, DOE Certificate #?, type (instructional, noninstructional?))
  2. School/department info (location #, name, type?, phone number, director/principal/supervisor?, cadre?)

Jason Erdman  
Micro-Tech  
Cypress Bay High School  
(754)323-0390  
jason.erdman@browardschools.com

**Patrick Reilly**

---

**From:** Jason Erdman  
**Sent:** Monday, February 1, 2016 8:28 AM  
**To:** Jill L. Haring  
**Subject:** Re:  
**Attachments:** Open InvestReq.fmp12

Not sure if you have fm14 on your big computer, if you want to check real quick I might be able to install it.

Jason Erdman  
Micro-Tech  
Cypress Bay High School  
(754)323-0390  
jason.erdman@browardschools.com

---

**From:** Jill L. Haring  
**Sent:** Monday, February 01, 2016 8:24 AM  
**To:** Jason Erdman  
**Subject:**

Can you send me the new database opener so I can also look at it on my big computer later today?  
Thanks

Ms. Jillian Haring, M.S.  
Special Assistant to Chief Williams  
Broward Schools District Police Dept. (formerly SIU)  
(754) 321-0728

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**Patrick Reilly**

**From:** Jason Erdman  
**Sent:** Friday, February 19, 2016 5:53 PM  
**To:** Jill L. Haring  
**Subject:** Re: REMINDER: Subpoena Case Log

Same username and password they use to get into the Case Assignments database. It's in the same database as all their cases.

Jason Erdman  
Micro-Tech  
Cypress Bay High School  
(754)323-0390  
jason.erdman@browardschools.com

**From:** Jill L. Haring  
**Sent:** Friday, February 19, 2016 3:46 PM  
**To:** Jason Erdman  
**Subject:** Fwd: REMINDER: Subpoena Case Log

Can you send them what they need to get in.

Sent via the Samsung Galaxy Note® 3, an AT&T 4G LTE smartphone

----- Original message -----

**From:** "Jill A. Greenbaum" <jill.greenbaum@browardschools.com>  
**Date:** 02/19/2016 3:09 PM (GMT-05:00)  
**To:** "Jill L. Haring" <jillian.haring@browardschools.com>, "Yvette P. Wilson" <yvette.wilson@browardschools.com>  
**Cc:** "Ruth A. Goldstein" <ruth.goldstein@browardschools.com>  
**Subject:** Re: REMINDER: Subpoena Case Log

We need a password and login when you have a chance.

**From:** Jill L. Haring  
**Sent:** Friday, February 19, 2016 2:22 PM  
**To:** Yvette P. Wilson; Jill A. Greenbaum  
**Cc:** Ruth A. Goldstein  
**Subject:** Fw: REMINDER: Subpoena Case Log



Jill and Yvette

See below 😊 Let me know if this works..

Ms. Jillian Haring, M.S.  
Special Assistant to Chief Williams  
Broward Schools District Police Dept. (formerly SIU)  
(754) 321-0728

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**From:** Jason Erdman  
**Sent:** Friday, February 19, 2016 2:19 PM  
**To:** Jill L. Haring  
**Subject:** Re: REMINDER: Subpoena Case Log

Created - open the case opener like normal and under the 'Layout' dropdown, select 'Subpoena Case Log'.

Pressing the 'New' button on the subpoena case log will create a new line.

Please let me know if you need anymore changes.

Jason Erdman  
Micro-Tech  
Cypress Bay High School  
(754)323-0390  
jason.erdman@browardschools.com

---

**From:** Jill L. Haring  
**Sent:** Friday, February 19, 2016 1:40 PM  
**To:** Jason Erdman  
**Subject:** Fw: REMINDER: Subpoena Case Log

Can you create this and add it to the case opener for now so those women can use it in the interim?

Ms. Jillian Haring, M.S.

Special Assistant to Chief Williams

Broward Schools District Police Dept. (formerly SIU)

(754) 321-0728

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**From:** Jill A. Greenbaum

**Sent:** Friday, February 19, 2016 1:39 PM

**To:** Jill L. Haring

**Cc:** Yvette P. Wilson; Doris W. Curry

**Subject:** REMINDER: Subpoena Case Log

This is the reminder you asked for, to create a database for Yvette to use/record the subpoenas. She and Doris Curry feels it should be helpful when receiving duplicates and to find what was subpoenaed.

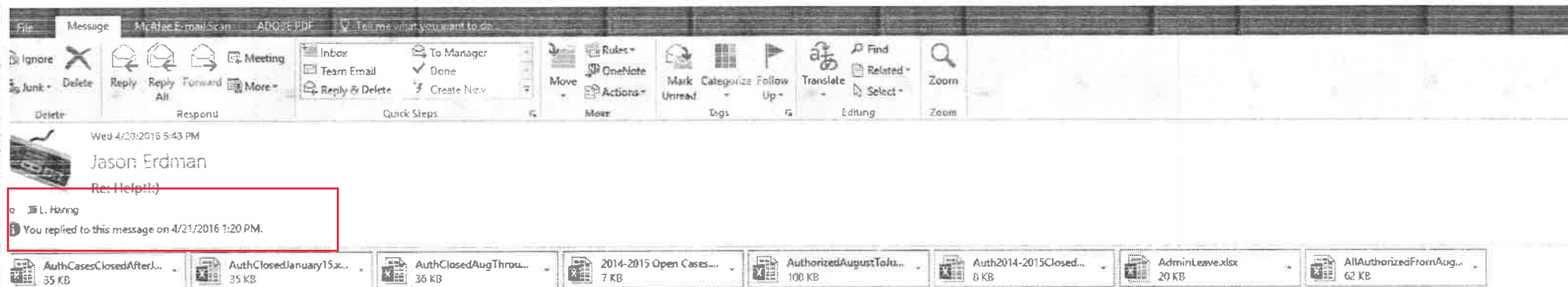
Attached is the subpoena case log sheet (headings) that Yvette fills out. She said she gets subpoenas for videos and for our detectives to show in court. You'll note that there is no column that says what the subpoena is for, so that will need to be added. She signs their form and retains a copy, which she keeps in a binder (in descending date order).

**Patrick Reilly**

**From:** Jason Erdman  
**Sent:** Wednesday, February 24, 2016 9:48 AM  
**To:** Jill L. Haring  
**Subject:** New Investigation Requests Opener  
**Attachments:** Open InvestReq.fmp12

New opener for filemaker 14 investigation requests.

Jason Erdman  
Micro-Tech  
Cypress Bay High School  
(754)323-0390  
jason.erdman@browardschools.com



Attachments are full data (if you want me to only include certain fields let me know and I'll resend). Keep in mind this data has social security numbers.(if you will be printing it).

Authorized Cases as of August 2015 = 96

Authorized cases closed August 1, 2015 - January 14, 2016 = 71

Authorized cases closed on or after January 15, 2016 = 45

Authorized cases from 8/1/2014...6/10/2015 = 166

Authorized open cases from 8/1/2014 through 6/10/2015 = 5 (includes 1 blank status)

Authorized cases from 8/1/2014...6/10/2015 were closed after January 15th, 2016 = 4

Personnel placed on admin leave and removed from admin leave on or after January 15, 2016 = 22 (data is all over the place, lots of closed by random and blank reasons.)

If you need more stuff let me know...

Jason Erdman  
Micro-Tech  
Cypress Bay High School  
(754)323-0390  
[jason.erdman@browardschools.com](mailto:jason.erdman@browardschools.com)

From: Jill L. Haring  
Sent: Tuesday, April 19, 2016 4:14 PM  
To: Jason Erdman  
Subject: Help!!:)

In addition to the attendance I need

All accepted cases as of August 2015

All accepted cases from 2014-15 school year still open as of 12/15

The assigned date of each of these cases to determine how long they have been open.

Thursday, May 19, 2016 9:25:22 A

Title: Request. : CAB

Page 1 of

From:

 **Jillian Haring**

Thursday, July 02, 2015 12:07:37 PM



Subject:

Request..

To:

 **Jason Greenberg**

Hi Jason

I know Alfonso usually contacts you ..he is out..

Can you please refresh the server for the emails I am reviewing and add the following people and send me their Pnumber..

Lisa

Kate

John

Thanks so much for your assistance:)

Ms. Jillian Haring, M.S.

Special Assistant to Chief Williams

Broward Schools District Police Dept. (formerly SIU)

(754) 321-0728

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Thursday, May 19, 2016 9:25:17 A  
Page 1 of

Title: Re: ? : CAB

From:

 Jason Greenberg

Tuesday, July 21, 2015 11:18:44 AM



Subject:

Re: ?

To:

 Jillian Haring

I have activated this account on the backup server you use for investigations.

Userid = I

Password

Jillian Haring on Tuesday, July 21, 2015 at 8:33 AM -0400 wrote:

Hi Jason

Is it possible to get access to a former employee's cab from a few years ago? His name is ' ' he last worked at ' ' High School 3 years ago.

Please advise.

Thanks so much!

Ms. Jillian Haring, M.S.

Special Assistant to Chief Williams

Broward Schools District Police Dept. (formerly SIU)

(754) 321-0728

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Thursday, May 19, 2016 9:29:09 A

Page 2 of 2

Title: Re: Re: Server Refresh Please : CAB

Doug,

Will you have someone work with Jillian regarding this.

Sent from my Windows Phone

**From:** Jillian Haring  
**Sent:** →10/→7/→2015 1:04 PM  
**To:** Tony D. Hunter; Tony D. Hunter  
**Subject:** Fwd: Re: Server Refresh Please

Hi Tony

I hope you are doing well:) Who can I ask to refresh the server in Jason's absence?  
Thanks so much for your help.

Ms. Jillian Haring, M.S.  
Special Assistant to Chief Williams  
Broward Schools District Police Dept. (formerly SIU)  
(754) 321-0728

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----- Original Message -----

**From:** Jason Greenberg Wednesday, October 07, 2015 10:07:20 AM  
**Subject:** Re: Server Refresh Please  
**To:** Jillian Haring

I am currently out of the office and will return on October 19, 2015.

**Detectives' Salaries Paid for the 2015-16 Fiscal Year  
Prepared by the Office of the Chief Auditor**

**Exhibit Q**

A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	S	T
Name	Reg Hours - Primary	Reg Hours - %	Sick Leave	Sick Leave %	Vacation	Vacation %	Annual Hours / 244	Addl OT Straight & Reg Hours Secondary	OTP Hours @ 1.5	Total Add'l Hours Worked	(B+L) Total Hours Worked	(L/B) % of Add'l Hours Above Regular 1,950 Scheduled Hours	Dollar Value/OT Straight Worked	Dollar Value/OTP Worked	Total Amount Paid for Additional Hours Worked	Annual Salary for 2015-16 Fiscal Year	(Q+R) Total Salary Paid for 2015-16 Fiscal Year	Percentage of Add'l Earnings Above Annual Salary
1	1731.85	89%	46.88	2%	171.27	9%	1950	232.25	350.50	582.75	2314.60	34%	\$9,178.74	\$20,807.90	\$29,986.64	\$72,426.55	\$102,413.19	41%
2	1666.53	85%	50.65	3%	232.82	12%	1950	211.50	321.50	533.00	2199.53	32%	7,902.81	18,061.08	25,963.89	68,535.97	94,499.86	38%
3	1577.04	81%	189.13	10%	183.83	9%	1950	210.50	238.00	448.50	2025.54	28%	8,101.90	13,733.78	21,835.68	70,454.01	92,289.69	31%
4	1673.12	86%	119.38	6%	157.50	8%	1950	244.50	174.25	418.75	2091.87	25%	9,410.90	10,053.62	19,464.52	70,454.01	89,918.53	28%
5	1758.50	90%	41.50	2%	150.00	8%	1950	164.50	200.75	365.25	2123.75	21%	6,686.09	12,241.90	18,927.99	74,455.65	93,383.64	25%
6	1672.18	86%	2.50	0%	275.32	14%	1950	127.75	86.00	213.75	1885.93	13%	4,654.11	4,699.57	9,353.68	66,668.18	76,021.86	14%
7	1716.08	88%	90.22	5%	143.70	7%	1950	149.22	53.03	202.25	1918.33	12%	5,572.03	2,979.05	8,551.08	68,535.97	77,087.05	12%
8	1713.58	88%	92.88	5%	143.54	7%	1950	91.50	52.25	143.75	1857.33	8%	3,333.48	2,855.24	6,188.72	66,668.18	72,856.90	9%
9	1847.28	95%	30.00	2%	72.72	4%	1950	61.75	48.00	109.75	1957.03	6%	2,194.78	2,559.05	4,753.83	65,042.37	69,796.20	7%
10	1689.72	87%	54.38	3%	205.90	11%	1950	47.00	19.50	66.50	1756.22	4%	2,074.70	1,288.81	3,363.51	80,885.52	84,249.03	4%
11	1796.78	92%	45.00	2%	108.22	6%	1950	67.50	25.75	93.25	1890.03	5%	2,399.14	722.66	3,121.80	65,042.37	68,164.17	5%
12	1035.00	53%	0.00	0%	0.00	0%	1035	32.00	36.50	68.50	1103.50	7%	1,137.37	1,945.95	3,083.32	65,042.37	68,125.69	5%
13	1729.24	89%	24.38	1%	196.38	10%	1950	51.22	9.50	60.72	1789.96	4%	1,971.97	548.60	2,520.57	70,454.01	72,974.58	4%
14	982.50	50%	15.00	1%	37.50	2%	1035	13.00	19.50	32.50	1015.00	3%	462.06	1,039.61	1,501.67	65,042.37	66,544.04	2%
15	1360.78	70%	334.22	17%	255.00	13%	1950	19.25	6.50	25.75	1386.53	2%	701.31	355.21	1,056.52	66,668.18	67,724.70	2%
16	1274.86	65%	95.75	5%	279.39	14%	1650	16.00	4.00	20.00	1294.86	2%	738.63	272.63	1,011.26	89,233.98	90,245.24	1%
								1739.44	1645.53	3384.97	28610.01		\$66,520.02	\$94,164.66	\$160,684.68	\$1,125,609.69	\$1,286,294.37	



From: John R. LaCasse  
Subject: Re: Meeting  
To: "Marta L. Lacasse" <Marta.Lacasse@browardschools.com>

June 25, 2015 3:09:08 PM

"Marta L. Lacasse" <Marta.Lacasse@browardschools.com> writes:  
How did your meeting go?

Marta L. LaCasse  
Process Analyst, Support & Training  
Information & Technology Service Desk  
marta.lacasse@browardschools.com  
754 321-0306

*Technology, enabling learning for all-any time, any place.*

Under Florida law, e-mail addresses, and all communications, including e-mail communications, made or received in connection with the transaction of School Board business are public records, which must be retained as required by law and must be disclosed upon receipt of a public records request, except as maybe excluded by federal or state laws. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

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Not good. They just left. 7 hours.

## **SECTION IV**

### **FULL TEXT OF MANAGEMENT'S RESPONSES**

**MANAGEMENT RESPONSES TO INTERNAL AUDIT REPORT – AUDIT OF THE  
PAYROLL AND TIMEKEEPING OPERATIONS FOR THE SPECIAL  
INVESTIGATIVE UNIT (SIU) FOR THE PERIOD FROM JUNE 22, 2015 to AUGUST  
14, 2016**

**Finding #1 – The Special Investigative Unit (SIU) Did Not Consistently Comply with Payroll and Time Entry Procedure to Ensure Compliance with School Board Policies and Business Practice Bulletins, Resulting in Multiple Unrecorded Absences**

**Management Response:**

Management acknowledges and concurs with Finding #1.

For clarification, the Microsoft Outlook calendar was utilized for the visibility of personnel for planning and scheduling purposes rather than an official time keeping system for the school district.

For additional clarification, since the swipe access system was not developed for entry and exit tracking due to its design as a building access system, the school district would have to assess the cost of expanding the system(s) and establish policies and procedures requiring employees to swipe in and out of schools district buildings. Entry swiping while departing a building could leave a door temporary unsecured for an unauthorized entry by another person. A large portion of SIU personnel does not report to the SIU office on a regular or daily basis due to their various assignments and work locations, so the recommended daily attendance and timesheets would likely be a more effective tracking and documentation process.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall request funding consideration to maintain a payroll processor within the department.
2. SIU shall request funding consideration to expand the KRONOS time management system to include SIU employees.
3. SIU shall enhance the detective daily activity log to more effectively interact with the payroll process. A manual timesheet for other SIU employees shall be implemented for the first pay period in February 2017 to support the payroll process.
4. SIU shall have all employees review School Board Policy 4.3 and Business Practice Bulletin PR-100.

**Finding #2 – The SIU Management Did Not Consistently Print, Review, Approve or Sign Time Management (ZTIM), Earnings and Overtime Reports**

**Management Response:**

Management acknowledges and concurs with Finding #2.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall have all employees review School Board Policy 4.3 and Business Practice Bulletin PR-100.
2. SIU shall request funding consideration to maintain a payroll processor within the department.
3. All printed ZTIM reports and amended reports shall be consistently signed.

**Finding #3 – The SIU Supporting Documentation (Vacation/Leave Request Forms, Overtime/Compensatory Authorization Forms, Timesheets, SIU Microsoft Word Calendars) Often Did Not Reconcile with Payroll Data Entered into the SAP Payroll System**

**Management Response:**

Management acknowledges and concurs with Finding #3.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall have all employees review School Board Policy 4.3 and Business Practice Bulletin PR-100.
2. SIU shall ensure the appropriate documents are utilized and submitted for accountability during the payroll process.
3. SIU shall work with the Business Support Center to correct and reconcile any payroll issues and make the appropriate corrections by the end of March 2017.

**Finding #4 – The Several Console Viewers Were Overpaid for Holiday Pay Not Included in the Federation of Public Employees (FOPE) 261 Calendar Agreement**

**Management Response:**

Management acknowledges and concurs with Finding #4.

The Console Viewers are the only school district personnel to be scheduled to work twenty (24) hours a day seven (7) days a week – to include all holidays, leap days and closures during significant weather events and emergencies. The audit has identified exclusive issues and

challenges that have been present for many years with imprecise guidance over the years. These issues can be resolved with the focused collaboration between several departments within the school district for this very unique and important position. SIU discussed these challenges with the Office of Chief Auditor to identify temporary solutions for the payroll configuration challenges.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall continue to work with Office of the Chief Auditor, Business Service Center and Information and Technology to address the unique scheduling and payroll issues pending the development of formal procedures and/or agreements and system programming changes if feasible.
2. SIU shall work with the Business Support Center to correct and reconcile any payroll issues and make the appropriate corrections.

**Finding #5 – Several SIU Console Viewers Were Overpaid by Submitting Overtime/Compensatory Authorization Forms for Work Not Performed on Holidays**

**Management Response:**

Management acknowledges and concurs with Finding #5.

As discussed in Finding Number 4, the Console Viewers are the only school district personnel to be scheduled to work twenty (24) hours a day seven (7) days a week – to include all holidays, leap days and closures during significant weather events and emergencies. Between their unique schedules and conflicting guidance provided to them over the years, confusion has occurred for the proper documentation of their work schedules within the current automated system and process.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall work with the Business Support Center to correct and reconcile any payroll issues and make the appropriate corrections.
2. A manual timesheet shall be implemented to support the payroll process.
3. SIU shall have all employees review School Board Policy 4.3 and Business Practice Bulletin PR-100.

**Finding #6 – A Review of SIU Detective’s Schedule of Open Investigations and Payroll records for the 2015-2016 School Year Identified Non-Compliance with School Board Policy and Internal Control Weaknesses and Inefficiencies with Overtime Straight and Overtime Premium Hours Paid**

**Management Response:**

Management acknowledges and concurs with Finding #6.

The vast majority of overtime for detectives was focused on special assignments such as School Board meetings and evening community forums, not conducting the primary SIU functions of investigations or security and safety training. Like other school district employees with authorized secondary positions, several detectives have been requested to provide security at several school sites by their administrators. These positions furnish consistent protective services through knowledgeable and trained personnel, well versed on the policies and procedures of the School Board and needs of their staff members and students.

SIU directed overtime for detectives is approved in advance for security at planned meetings and forums. However, the meetings and forums at times go beyond the scheduled or anticipated amount of time which requires additional hours of overtime for the event.

Management has taken or will take the following actions to prevent similar occurrence in the future:

1. SIU shall comply with School Board Policy 4300.1.
2. SIU shall comply with School Board Policy 4.9, acknowledging that complicated and complex investigations may require more time for more comprehensive results.
3. SIU shall work with the appropriate departments and bargaining unit to determine the proper process and options regarding hourly rates and staffing.

NOTE: The Office of the Chief Auditor stated that they were working directly with Information and Technology and Human Resources (TA) for the answers to the allegations.

## Patrick Reilly

---

**From:** Tony D. Hunter  
**Sent:** Tuesday, January 24, 2017 1:37 PM  
**To:** Patrick Reilly  
**Cc:** Donna A. Flores; Patricia McLaughlin - Audits  
**Subject:** Re: SIU Payroll Audit

### Response to Allegation #4:

Management agrees with the recommendation. In fact, this has been planned for some time and is currently underway.

Tony Hunter

Chief Information Officer

Information & Technology | Broward County Public Schools

7720 W. Oakland Park Blvd.

Sunrise, Florida 33351

Office: 754.321.0400 | Fax: 754.321.0902

*Technology, enabling learning for all – any time, any place*



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

Received from Chief Human Resources and Equity Officer, Craig Nichols and Chief of Staff, Jeff Moquin

**Audit of the Payroll & Timekeeping Operations  
for the Special Investigative Unit (SIU)  
for the Period from June 22, 2015 through August 14, 2016**

**Allegation #1** – Employee received several pay increases after the employee was awarded a task-assigned position approved at the January 21, 2015 School Board meeting.

**Management Response:**

As an initial comment, we concur that the description of specific events in the audit relative to allegation #1 are factually accurate.

In terms of response to recommendations: The audit recommends "for the purposes of transparency and accountability, when an employee salary is approved by the Board, all subsequent changes be presented to the Board for approval." The District seeks to be informative and transparent with the Board. Please note that corrections to salaries do not require Board approval. With that explained, the District will continue in the future to ensure transparency with the Board by informing the Board when salaries are adjusted for managerial appointed positions (which also includes Acting and Task Assignments).

In regard to the 10% salary increase for the task assigned position in question, the audit also recommends that the District comply with the Employment and Salary Handbook. The Office of Human Resources expends all effort to ensure that the District complies with the Salary Handbook. Therefore, we concur with the audit recommendation that we continue to do so.

It should be noted that new leadership and HR staff were not in their current roles with the District at the time the salary decisions were made for Jillian Haring's task assignment. However, it is appropriate at this juncture to explain the logic of the actions of prior staff regarding the salary corrections made with this particular task assignment. As the audit states, the May 15, 2015 adjustment was a "correction" to what Jillian Haring's pay should have been in the first place. The Salary Handbook says that 10% of base salary should be the increase for someone entering a task assignment, but it does not provide any definition of what constitutes base salary.

Prior to Jillian Haring's task assignment to SIU there had only been one teacher appointed to a task assignment. That teacher did not have an advanced degree, so it was not a factor in the person's pay increase. In May of 2015 it was determined to be appropriate to define base salary for a teacher to include the advanced degree incentive along with their pay level prescribed by the teacher salary schedule. The logic was that an advanced degree incentive is associated with the individual person. Whereas other types of pay supplements are



associated with additional work, time, or responsibilities beyond the teacher's regular responsibilities.

From a going forward perspective, it should be noted that, over the past several months, revisions to improve the Employment and Salary Handbook have been developed and reviewed through workshops with the Board. The revisions will soon go to the Board for approval. The current approved Employment and Salary Handbook that is in effect does not provide a definition of what constitutes "base pay". One of the many proposed improvements to the Salary Handbook is the inclusion of numerous definitions. This clarification will help guide future compensation decisions and ensure compliance.

**Allegation #2 – It was alleged that Ms. Haring was receiving excessive overtime and working on weekends and holidays. As an exempt employee, she would not have been eligible for overtime.**

**Management Response:**

As stated in the audit report, it was determined that Ms. Haring did not work any overtime for the period she was employed with SIU (January 22, 2015 through June 30, 2016). Ms. Haring executed a Non-Instructional Additional Assignment Form to execute additional duties, including work on a new database to facilitate electronic requests for investigation. Timesheets were prepared, submitted, and approved for hours compensated under the Additional Assignment (secondary position).

As recommended, the responsibility for monitoring the District's Anonymous Tip Line has been fully transitioned to the Console Viewers, and a written directive has been issued detailing the appropriate escalation procedure for Console Viewers to escalate issues reported through the tip line. Additionally, the new Chief, Special Investigative Unit will review the benefits of staggering the work schedules of the detective positions to provide extended coverage throughout the workday.

Management concurs that the secondary position should not have funded the additional duties that were directly related to the functions of the Special Investigative Unit. Management will utilize a higher level of vigilance in the execution of future Non-Instructional Additional Assignment Forms.

**Allegation #3 – It was alleged that Ms. Haring, Task Assigned Special Assistant to the Chief of Police, received a School Board vehicle**

**Management Response:**

As stated in the audit report, "The use of a School Board vehicle was authorized by Ms. Haring's supervisor; therefore, we found no issue with the use of the vehicle."

Management concurs with the recommendation for the Special Investigative Unit to review Business Practice Bulletin A-473 Use of School Board Owned Vehicles to ensure compliance with employees who are issued School Board owned vehicles. Further, if an administrator uses his/her personal vehicle periodically for work related travel, the Chief, Special Investigative Unit will ensure he/she be reimbursed according to Business Practice Bulletin A-442 Mileage Reimbursement Procedure.