

OPERATIONAL AUDIT REPORT

Audit of Payroll and Purchasing Cards (P-Cards) Policies and Procedures of Coconut Creek High School



To be presented to the:

**Audit Committee on
March 31, 2022**

**The School Board of Broward County, Florida on
May 17, 2022**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

Laurie Rich Levinson, Chair
Patricia Good, *Vice Chair*

Lori Alhadeff
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

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

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

www.browardschools.com



Office of the Chief Auditor

Joris Jabouin, Chief Auditor

600 Southeast Third Avenue

Fort Lauderdale, Florida 33301

phone: 754-321-2400 • fax: 754-321-2719

joris.jabouin@browardschools.com

www.browardschools.com/audit

**The School Board of
Broward County, Florida**

Patricia Good, Vice Chair

Lori Alhadeff

Debra Hixon

Donna P. Korn

Sarah Leonardi

Ann Murray

Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of School

March 23, 2022

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Vickie L. Cartwright, Superintendent of Schools

Ladies and Gentlemen:

We have audited the district's payroll and purchase card (P-Card) policies and procedures at Coconut Creek High School pursuant to the School Board Policy 1002.1. Each school's Principal is responsible for the oversight and approval of the payroll and P-Card process. We conducted our audits in accordance with generally accepted government auditing standards. Those standards require that we plan and perform these audits to obtain reasonable assurance that the payroll process and documentation are free of material misstatements.

An audit includes evaluating and examining, on a test basis, the payroll reports, purchase card charges and supporting documents. In planning and performing our audits of the schools' payroll and P-Cards, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures. We believe our audits provide a reasonable basis for our opinion.

We wish to express our appreciation to the administration and staff of the school for their cooperation and courtesies extended during our audits.

Sincerely,

Joris Jabouin, CPA

Chief Auditor, Office of the Chief Auditor

Audit Performed by:

Elena Pritykina

Audit Supervised and Reviewed by:

Joris Jabouin

Meredith Arlotta

TABLE OF CONTENTS

	<u>Pages</u>
AUTHORIZATION.....	1
SCOPE, OBJECTIVE, AND METHODOLOGY	1-3
SECTION I: Audit Report	
Coconut Creek High School	4-8
Responses.....	9-10
SECTION II: Exhibits	
Veola L. Vickers email	11-12
Monday Morning Payroll Checklist.....	13
Business Practice Bulletin PR-100	14-24

SECTION I:

EXECUTIVE SUMMARY

AUTHORIZATION

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 and 2021-2022 fiscal years, the Office of the Chief Auditor (OCA) has audited the payroll procedures for the schools listed in the Table of Contents section of this report.

SCOPE, OBJECTIVES, AND METHODOLOGY

We have reviewed the payroll and purchasing card (P-Card) records of Coconut Creek High School for the period January 1, 2020 through September 30, 2021. This location was partially selected and segregated because of an Office of the Inspector General, Florida Department of Education complaint (OIG 2021-030022). As part of the district's response, the OCA committed to review the P-Card expenses of the school.

The objectives of this audit were to:

- Determine whether payroll and timekeeping practices at the location are following established District policies, procedures, and bulletins which effectively reduces the risk of payments to employees for work not performed, payroll irregularities and inaccurate employee vacation and leave balances.
- Verify all retroactive time entries were reviewed and approved each payroll period.
- Verify all overtime/compensatory time were pre-approved prior to the work being performed.
- Determine whether conflict of interest situations existed between related employees working at the same location, if applicable.
- Determine whether human resources actions created by the HR Action Processor (I-Forms) were reviewed and approved in a timely manner to prevent incorrect one-time payments and wages overpayments to separated/terminated employees.
- Determine whether payroll corrections to employees' payroll records are needed and should be pursued by management.
- Determine whether P-Card practices at the location are following established District policies and procedures.
- Verify that P-Card holder at the location complied with the established purchase limits and restrictions.
- Determine whether P-Card purchases were exempt from sales tax.

- Determine whether the cardholder at the location complied with the monthly review, reconciliation and approval process required in the P-Card Manual.

The following procedures were performed on a selective basis to satisfy the objectives:

- Review School Board policies 4300.1 Overtime Pay and Compensatory Time, 4.3 Certificates of Absence for Leaves, 4002.10 Nepotism/Employment and Assignment of Relatives, and other School Board policies.
- Review Business Practice Bulletins PR-100 Payroll and Time Entry and H-220 Additional Assignments, and Superintendent's memorandums to Senior Leadership Team and All Principals: Payroll Practices and Compliance, dated November 5, 2018, and Overtime and Compensatory Time Concerns, dated July 30, 2019.
- Review Enterprise Resource Planning (ERP) Department's training manuals Time Recording and Compensation (June 2014) and Reports Training, Human Resources and Time Management (August 2012), and Talent Acquisition & Operations (TAO) Department's Sub Coordinator Manual (August 2016).
- Audit the payroll process for the location, which includes analysis of six (6) payroll periods for "AA" and "BB" payroll areas from January 6, 2020 through January 26, 2020; March 1, 2021 through March 21, 2021; and September 6, 2021 through September 26, 2021.
- Review Wage Type reports for overpayments to separated/terminated employees for the period January 1, 2020 through September 26, 2021.
- Review Time Management (ZTIM) reports, Earnings (Zearnings) reports, Overtime (BI) reports, HR Master data (PA-20) Overview and Basic Pay reports, Time Sheet (CADO) reports, Vacation/Leave Request (COA) forms, Timesheets/timecards, Remuneration statements, Bargaining Unit contracts, and other reports and documentation, as applicable.
- Review School Board policy 3320 Purchasing Policies and the Procurement & Warehousing Services (PWS) Department's Purchasing Card Manual (P-Card Manual).
- Review P-Card transactions, bank statements and supporting documentation (receipts and/or packing slips) for all transactions in detail for the audit period.
- Review P-Card transactions to verify whether the sales tax exemption was properly used.
- Review P-Card transactions for purchases of prohibited items as specified in the P-Card Manual.

Our review was conducted in accordance with generally accepted government auditing standards. The aforementioned standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our

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 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 corrective actions and to comply with applicable laws, regulations and School Board policies.

It is our responsibility to perform the review under generally accepted 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 corrective actions and to comply with applicable laws, regulations and School Board policies.

The results of our audits for the individual schools are included within each report.

**COCONUT CREEK HIGH SCHOOL
AUDIT REPORT
FOR THE PERIOD JANUARY 1, 2020 THROUGH SEPTEMBER 30, 2021**

In accordance with School Board Policy 1002.1 and the Audit Plans for the FY19, FY20 & FY21, we have audited the payroll and purchasing card (P-Card) records of Coconut Creek High School for the period January 1, 2020 through September 30, 2021. Our review was conducted in accordance with generally accepted government auditing standards

School Profile

School Address: 1400 NW 44th Avenue, Coconut Creek, Florida 33066

Principals: Dr. Nicole Nearor (January 2022 – current)
Scott Fiske (July 2011 – December 2021)

Payroll Preparer: Melissa Alford

P-Card Holder: Brigitte Vazquez

Prior Audits

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal years 2016 and 2017. The test did not result in material audit exceptions; however, a number of items were discussed with the school's Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on approval of payroll reports (specifically Overtime reports), daily attendance record for non-instructional employees, as well as processing and approval of vacation leave.

Summary of Results

With respect to the purchasing card practices, the school generally complied with the Broward County Public Schools Purchasing Policy and the Purchasing Card Program Procedures Manual. No unauthorized or prohibited by the policy and procedures P-Card expenses were noted.

However, during our review of payroll and timekeeping practices of the school for the period January 1, 2020 through September 30, 2021, we observed that the compliance in some of the areas identified in the prior audit discussions for payroll was not corrected. In addition, the following observations regarding payroll and timekeeping practices were noted:

1. Overtime (BI) Reports were not printed and approved by the Principal for any of the six (6) "AA" and "BB" payroll periods reviewed. This is a repeat issue discussed in the prior audit.

2. Documentation to support hours worked in the secondary position (additional assignment) was not maintained for the Office Manager (Payroll Preparer) for any of the three (3) “BB” payroll periods reviewed. In addition, timesheets for additional time worked by three (3) Teachers were not provided for review for one (1) of the three (3) “AA” payroll periods reviewed.

AUDIT OBSERVATIONS

Observation #1

Overtime (BI) Reports were not printed and approved by the Principal for any of the six (6) “AA” and “BB” payroll periods reviewed. This is a repeat issue discussed in the prior audit.

Six (6) pay periods for “AA” and “BB” payroll areas of Overtime (BI) Reports were reviewed for proper recordkeeping of payroll supporting documents, and the review, approval and signature of the Principal. We noted that Overtime (BI) Reports were not printed, reviewed and approved for any of the six (6) periods reviewed:

- Overtime report totaling \$1,851.36 for the “AA” payroll period from January 6, 2020 through January 19, 2020.
- Overtime report totaling \$1,083.71 for the “BB” payroll period from January 13, 2020 through January 26, 2020.
- Overtime report totaling \$5,831.00 for the “AA” payroll period from March 1, 2021 through March 14, 2021.
- Overtime report totaling \$903.88 for the “BB” payroll period from March 8, 2021 through March 21, 2021.
- Overtime report totaling \$1,444.20 for the “BB” payroll period from September 6, 2021 through September 19, 2021.
- Overtime report totaling \$5,159.16 for the “AA” payroll period from September 13, 2021 through September 26, 2021.

This issue was discussed with the Principal and Payroll Preparer after review of the payroll procedures was completed as part of the internal funds audit for fiscal years 2016 and 2017. However, our tests of the timekeeping procedures for the period from January 2020 through September 2021 revealed that this issue was not corrected.

Business Practice Bulletin PR-100 Payroll and Time Entry states, “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”.

Noncompliance with the required procedures for review and approval of the required payroll reports may result in time entry errors or unapproved overtime not identified timely. Identifying

errors timely is crucial step as, if the error results in overpayment, the deletion of hours process to recuperate the overpayment must be followed as soon as possible.

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry in addition to the Enterprise Resource Planning (ERP) Department's training manual Time Recording and Compensation with staff and ensure the Overtime (BI) Reports are printed and approved timely.

Observation #2

Documentation to support hours worked in the secondary position (additional assignment) was not maintained for the Office Manager (Payroll Preparer) for any of the three (3) “BB” payroll periods reviewed. In addition, timesheets for additional time worked by three (3) Teachers were not provided for review for one (1) of the three (3) “AA” payroll periods reviewed.

Three (3) “AA” payroll periods and three (3) “BB” payroll periods were reviewed to determine compliance with proper recordkeeping of payroll documents and the timekeeping procedures for hours worked by employees in additional assignments. During the review, we noted:

- Attendance/time sheets were not maintained by the Office Manager for the time worked in an additional position for any of the three (3) “BB” payroll periods reviewed: January 13, 2020 through January 26, 2020; March 8, 2021 through March 21, 2021; and September 6, 2021 through September 19, 2021. During the audit period, the Office Manager received \$3,069.95 for 96.5 hours worked in this additional position.
- Attendance/time sheets for 117 additional hours, totaling \$2,925, for three (3) Teachers were not provided for review for the “AA” payroll period September 13, 2021 through September 26, 2021.

Business Practice Bulletin PR-100 Payroll and Time Entry states: “Locations are responsible for verifying employee attendance” and “Hourly employees and employees working overtime MUST record hours worked including start and end times by using time cards or an attendance/time sheet”.

Business Practice Bulletin H-220 Additional Assignments states: “The location to which the additional assignment belongs is responsible for maintaining applicable time recording documentation to support hours worked in the additional assignment(s) for each pay period”.

Inconsistent compliance with the requirement of maintaining attendance records for employees working in additional assignment positions may result in overpayments or underpayments to employees and retroactive changes to time entry that may impact overtime calculations.

We recommend the Principal review the requirements of Business Practice Bulletins PR-100 Payroll and Time Entry and H-220 Additional Assignments with staff, and ensure that supporting documentation (attendance/time sheets) are maintained for all employees to substantiate hours worked in their additional assignment(s) for each pay period.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Coconut Creek High School
Dr. Nicole Nearor, Principal
1400 NW 44th Avenue
Coconut Creek, FL 33066
Office: 754-322-0350 Fax: 754-322-0481
www.browardschools.com/coconutcreekhigh


The School Board of
Broward County, Florida
Laurie Rich Levinson, Chair
Patricia Good, Vice Chair

Lori Alhadeff
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Dr. Rosalind Osgood
Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

February 17, 2022

TO: Haleh Darber, Director
Office of School Performance & Accountability

FROM: Dr. Nicole Nearor, Intern Principal 
Coconut Creek High School

SUBJECT: COCONUT CREEK HIGH SCHOOL PAYROLL AUDIT RESPONSE

I am in receipt of the Payroll Audit Report from the Office of the Chief Auditor. As you are aware, the previous principal's last day at Coconut Creek High School was January 7, 2022. I have read the report and discussed it with the payroll processor for the school.

I have thoroughly reviewed Business Practice PR 100: Payroll and Time Entry. I also reviewed the payroll processor's procedures for the payroll functions. As a result, I have implemented the action steps below.

- I will meet weekly with the payroll processor to review and sign all payroll reports.
- The payroll processor will submit timesheets for additional assignments on a weekly basis to be reviewed and approved.

The audit report will be shared with the individual who is appointed to be the new principal of the school. Until such time, I will work closely with the payroll processor. Thank you for your support and guidance.

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

DATE: March 9, 2022

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **COCONUT CREEK HIGH SCHOOL PAYROLL AUDIT (JANUARY 1, 2020 – SEPTEMBER 30, 2021)**

This correspondence comes in response to the findings for the payroll audit conducted for Coconut Creek High School during the specified dates. I have read the audit report in its entirety. On August 27, 2021, the payroll processor for my office sent an email regarding payroll information with supporting attachments to all principal secretaries. A copy of the email and two of the 33 enclosures are attached to this response.

The principal of the school during the audit period is no longer employed by the school district. His last day of employment was January 7, 2022. The new principal was appointed at the March 8, 2022 Regular School Board Meeting. My office will implement the actions below with the principal and the payroll processor.

- The principal and the payroll processor will be required to attend the next available training for payroll processors together. They will be required to send documentation of their attendance and completion of the training to my office.
- The cadre director and the payroll processor from my office will visit the school and review the documents that were sent to all principal secretaries on August 27, 2021 with the principal and the payroll processor. Documentation of the meeting date and contents will be retained in my office.
- Beginning April 2022 until further notice, the payroll processor from my office will conduct quarterly reviews of the payroll processes and documentation with principal and the payroll processor. She will report any concerns or discrepancies to the cadre director for immediate action and follow up.
- The cadre director will include a review of payroll processes and documentation during regular visits to the school.
- As a result of a few schools receiving payroll audit findings, the payroll processor from my office will hold quarterly help sessions for payroll processors. This school has been identified for participation in those sessions.

The Office of Performance & Accountability takes these findings seriously. We will ensure the new principal receives training and support while monitoring this area closely at this school. The corrective actions will be implemented and reviewed as indicated above. I may be reached at 754-321-3827 for additional information.

VSW/HD:tbm
Attachments

cc: Haleh Darbar, School Performance & Accountability Director
Dr. Nicole Nearor, Principal, Coconut Creek High School
Veola Vickers, Business Support Specialist (OSPA)

SECTION II:

Exhibits

21-22 Payroll & Information Documents

Veola L. Vickers <veola.vickers@browardschools.com>

Fri 8/27/2021 2:50 PM

To: BCPS ALL School Secretaries <BCPS_ALLSchoolSecretaries@browardschools.com>

Cc: Valerie S. Wanza <valerie.wanza@browardschools.com>; Colette Azael <colette.azael@browardschools.com>;
Alaine J. Calestina <alaine.calestina@browardschools.com>; Allana B. Ziff <allana.ziff@browardschools.com>; Carolina
Padron <carolina.padron@browardschools.com>; Colette Azael <colette.azael@browardschools.com>; Debra A.
Imbriale <debraimbriale@browardschools.com>; Emmeline F. De Thomas Alcaide
<emmeline.dethomasalcaide@browardschools.com>; Jyanna J. Parker <jyanna.parker@browardschools.com>; Lisa N.
Piper <lisa.piper@browardschools.com>; Sharon P. Rushfield <sharon.rushfield@browardschools.com>; Tasha L. Wilson
<tasha.wilson@browardschools.com>; Veola L. Vickers <veola.vickers@browardschools.com>; Teresa Basilone
<teresa.basilone@browardschools.com>; Janice L. Thompson <janice.thompson@browardschools.com>

 33 attachments (4 MB)

21-22 Opening & Closing School Times.pdf; 2021-22 BSC School List.pdf; 2021-2022 High School Athletic
Calendar.pdf; 2021-2022 LIST OF TITLE I SCHOOLS 04.14.21.docx; 2021-2022 Middle School Athletic Calendar.pdf;
2021-2022 TITLE I SCH. ASSIGNMENTS.docx; Absence Notification Form.docx; Absence Notification Form.pdf;
Combined AABB 2021-2022.pdf; Consultant Agreement.pdf; Consultant Agreements Guide.pdf; Document Approval
Process-Routing Guide.docx; ELECTRONIC APPROVAL.docx; JobClassList_041421.xlsx; LONGEVITY
INFORMATION.docx; Meals Worksheet Master Rev 110717.docx; Monday Morning Payroll Checklist.pdf;
NonInstAdditionalAssignment.pdf; Payroll Tips.docx; PR-100 Payroll and Time Entry_Final.pdf; Principal-Blackout-Days-
2021-22.pdf; Professional Learning Calendar.pdf; REQUISITIONFORADVERTISING.pdf; Supplements - Waiver Request
For More Than Two Supplemental Assignments.pdf; TAO(INST) Contact List.pdf; TAO(NI) Contact List.pdf; TDA 2021
Exhibit 1 (3).xlsx; Travel Voucher 2021 Exhibit 2 (1).xlsx; TVCA Grant Action Sheet Grant.docx; TVCA Requirements.pdf;
TVCA SAMPLE One Time Payment Forms.pptx; TVCA VOLUNTARY COMP AGREEMENT & QA 4610 2 - Copy.pdf;
Vacation-Leave Request Form (COVID) 080221.pdf;

Good Afternoon All,

I've attached information pertaining to payroll submission as well as the most current documents to be used.

Please take a minute to review these attachments and if you have any questions give me a call.

Wishing Everyone a Safe and Wonderful School Year.

Veola L. Vickers, Office Manager
Office of School Performance & Accountability
610 N.E. 13th Avenue
Pompano Beach, FL 33060
(754) 321-3824
Veola.Vickers@browardschools.com



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

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.

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.



Payroll Contacts Checklist

Monday Morning

- ☐ Enter absences and attendance for employees for Friday, Saturday and Sunday (in CATS)
Note: no other master data changes are allowed
- ☐ Check Optispool for KORNOS errors and make corrections in CATS
- ☐ **Run Time Management Report (ZTIM)**-Verify entries are correct by comparing time cards, timesheets, vacation/leave requests forms, etc.
- ☐ Complete cost override corrections if you received notification; email your Payroll Processor upon completion
 - Verify coding before making changes as there is no validation of coding in CATS
 - DO NOT duplicate hours in CATS when making these corrections
- ☐ **Run Earnings Report (ZEARNINGS)**- Review and email your Payroll Processor if any of the following occur:
 - Employees paid too much/too little
 - Employees not receiving a payment
 - Employees receiving payment in error (including Supplements)

Reminders

- Correction window is open on Monday from 8 A.M. – 12 Noon
 - **Do not** make any changes after 12 Noon on Monday
 - Anything entered into CATS after 12 Noon will not be processed in the payroll run for that week
- Final reports should be run , reviewed and signed by the Administrator after payroll has been finalized (Wednesday morning) for audit purposes
- If Monday is a holiday, treat Tuesday as Monday

Report Matrix

Report Name	Type of Report	Friday before Payroll Runs	Monday (Before/During Correction Window)	Wednesday (After Payroll is Finalized)	Daily	Monthly
Time Management (ZTIM)	Payroll		Yes	Yes**		
Earnings (ZEARNINGS)	Payroll		Yes	Yes**		
Overtime*	Payroll			Yes**		
Supplement	HR		Yes			
Additional Positions*	HR					Yes
Sub Central Smart Find Daily Attendance	HR				Yes	
OptiSpool Time Detail	Kronos	Preliminary	Yes			

* The Overtime Report can be run with the Overtime variant. It can also be run with Wage Type 7SSS to identify additional positions. If run for 7SSS on a regular basis, the Additional Position Report will only need to be run monthly.

** These reports should be run, reviewed, and signed by the administrator after Payroll has been finalized (Wednesday) for audit purposes.

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 1 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

General

The purpose of this bulletin is to provide guidance in the time management process which includes recording attendances and absences, record keeping and reporting.

Employees are paid on a bi-weekly pay frequency every other Friday except on Federal and bank holidays. When this occurs, the pay date is changed to the day before the holiday. Payrolls are processed based on payroll area, either AA or BB, and paid on alternate weeks. Most Payroll and Human Resources (HR) transactions such as time entry and the initiation of iForms are done at each location. Reference to the payroll schedules should be made to determine the applicable payroll area for employees. Payroll schedules are available on the ERP website via the following link: <http://www.broward.k12.fl.us/erp/>

Schedules and Payroll Deadlines

New payroll schedules are created and published at the beginning of each fiscal year. These schedules outline the various pay periods, pay dates and deadlines for time entry and processing. The schedules should be followed by all individuals responsible for time entry and payroll processing. In some rare cases, such as winter break and during support stack applications, a payroll may be processed in advance of the designated processing date. If this occurs, end users will be notified by email, payroll newsletters and via payroll webinars prior to any change.

Payrolls are processed every week for one of the two payroll areas; therefore, it is critical for the Payroll Contact to follow the payroll schedules closely. The payroll run and posting process involves many steps and several days to finalize paychecks and direct deposit processing along with the associated posting transactions. To comply with bank requirements for direct deposit transactions, payroll processing must be completed by a specific deadline to guarantee direct deposits to employees by the Friday pay date. Payroll processing begins Sunday afternoons and schools and departments are given a courtesy window every Monday morning to review and correct payroll data, including time worked for the weekend. Time must be entered on a daily basis. Therefore, this window must not be used to change or process any master data changes on employees' records. If master data changes are made during this correction window, they may not be captured for the current pay date.

At times, payroll processing may occur on a day other than Monday. If so, the correction window and deadlines will be altered to fit the circumstances and Payroll Contacts will be notified accordingly.

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 2 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

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
- Principal/Director:
 - Must pre-approve overtime/compensatory time hours prior to hours being worked (Form 4707)

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 3 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

- Must review and approve payroll changes and all final payroll reports (Time Management, Earnings and Overtime) no later than Wednesday afternoon prior to the pay date for each respective payroll area
- Must ensure that proper documentation is maintained for all items related to payroll and time entry
- Must review and approve HR actions created by the HR Action Processor in a timely manner

Tools and Resources

Several tools and resources are available to Payroll Contacts including weekly newsletters, monthly webinars and schedules and matrices to assist with effective and timely processing of payroll and HR transactions. These resources can be found on the BRITE website at: <http://www.broward.k12.fl.us/erp>

Time Entry

Timeliness in processing payroll and HR transactions is the key to accurate paychecks. Some processes such as employee transfers, change in payroll area, calendar changes and leaves require a collaborative effort between the location and some District departments such as Payroll, Leaves, Instructional Staffing and Non-Instructional Staffing. When these transactions are processed, Payroll Contacts are expected to follow up with appropriate departments in accordance with the payroll processing deadlines.

Time Entry - Critical Steps

Master data changes, (i.e., cost override changes, course enrollments, ESS changes and iForms) must not be processed during the payroll correction window unless notification has been received to process the change immediately. Any iForm creation/changes made during this time will cause errors and will not be processed.

The Payroll Contact should adhere to the following guidelines as part of the payroll processing function to ensure accurate and timely processing of payroll transactions:

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 4 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

Payroll Correction Window - Mondays

(1) Enter any last minute attendance or absence hours in Cross Application Time Sheet (CATS)
(2) Print and review the Time Management (ZTIM) and the Earnings (ZHPY_PAY59) Reports
(a) Ensure hours are accurate by reviewing the Time Management Report
(b) Ensure only active employees who are entitled to a paycheck are on the Earnings Report
(c) Ensure employees who are on an inactive leave or terminated are not on the Earnings Report
(3) Make any necessary adjustments or corrections in CATS
(4) Contact your assigned Payroll Processor if assistance is needed
(5) If any corrections or adjustments were made, print and review the Time Management and Earnings Reports again
(6) 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

During the correction window, Payroll staff review payroll reports to minimize errors. If errors are detected during this review, Payroll Contacts will be notified to make necessary changes so that the payroll process can be completed.

Retroactive Changes

Retroactive time entry changes made to an employee's record may impact pay, including overtime calculations. Time entry must be completed in a timely manner within the related pay period. The calculation of overtime hours is based on the number of eligible hours within the employee's work week. 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 calculation, **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.

Time Keeping Systems

The District uses three timekeeping systems to capture time data: KRONOS, COMPASS and CATS. Time data from these various systems are uploaded to SAP on a regular basis before the payroll process begins. The KRONOS upload occurs every Sunday, the COMPASS upload occurs on the Friday prior to BB pay dates and hours entered via CATS are transferred every two hours.

Supersedes:
PR-100, August 9, 2010

Issued By:
Payroll Department

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 5 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

KRONOS

The following steps are required to capture time data in the KRONOS system:

1. Employee biometrically clocks in and out daily (referred to as “punches”) using the KRONOS time clock
2. The Payroll Contact (or Sub Coordinator) must review the punches daily and make necessary cost override changes. Coding should be verified before making changes
3. On Friday mornings, the Payroll Contact (or Sub Coordinator) must review the KRONOS Optispool report for any missed punches or any other irregularities for entries that were captured from Monday through Thursday. **If errors are detected, the appropriate corrections must be made in KRONOS prior to the data upload to SAP.** After the KRONOS upload has occurred, all time entry changes and coding corrections for the pay period must be entered in CATS during the correction window.
4. A final review of the KRONOS OptiSpool Report must be made by the Payroll Contact early enough on Monday morning to allow time for corrections to be made in CATS before the noon deadline

COMPASS

The following steps are required to capture time data in the COMPASS system:

1. Employee punches in and out daily on a time card
2. Time cards are approved daily by foreman/supervisor
3. Time card data and absence information are entered into COMPASS daily
4. COMPASS hours are uploaded to SAP on the Friday prior to the BB pay date
5. Any attendances, absences and/or corrections that are not entered into COMPASS prior to the upload must be entered directly into CATS
6. The Payroll Contact must conduct a final review of the COMPASS Report for accuracy on Monday morning before payroll is run and make necessary corrections in CATS during the correction window

The Cross Application Time Sheet (CATS)

CATS is used to capture attendance and absence data for all District employees. In addition, cost assignment changes (cost overrides) must also be done via CATS whenever required. Step-by-step instructions for accessing CATS for time entry, review and the steps to change cost assignments can be found on the ERP website. All time entry in CATS must be done on a daily basis to ensure employees are paid timely and accurately. Initial time entry must be done prior to the Monday morning correction window. The purpose of this window is to review and correct payroll data. Payroll Contacts may review their time entries at any time by running the Display

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 6 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

Time Data (CADO) Report. The Time Management Report can be run after the scheduled 2-hour update is complete.

The following steps are performed to capture time data in CATS and ensure accurate payment to employees:

1. Locations are responsible for verifying employee attendance. The Payroll Contact enters employee time data into CATS on a daily basis. Hourly employees and employees working overtime MUST record hours worked including start and end times by using time cards or an attendance/time sheet.
2. Payroll Contact runs and reviews the Earnings and Time Management Reports on Monday mornings. Any changes must be entered in CATS during the correction window.
3. All changes and the final payroll reports must be reviewed, approved, dated and signed by the location's administrator by Wednesday prior to the pay date.

Variants

Variants may be created to streamline the steps for a variety of transactions and/or reports which are used frequently for the same group of employees. Payroll Contacts may create a variant to reduce the time required for time entry and processing in CATS. Existing variants should be updated when there are changes to staff. The step-by-step procedure to create variants can be found on the ERP website at: <http://www.broward.k12.fl.us/erp>

Absence and Attendance Codes

Several codes are available for use to accurately report employees' absences and attendances in SAP. A complete list can be found on the ERP website at: <http://www.broward.k12.fl.us/erp>

Pay Rates for Additional Position Assignments

Refer to Business Practice Bulletin H-170 Non-Instructional Additional Assignment Agreement Form. This bulletin can be accessed by the following link:
<http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins>

Overtime and Compensatory Time

The Fair Labor Standards Act (FLSA) prescribes standards for overtime pay and requires employees, who are not exempt, to be paid for overtime at an overtime rate of one-and-one-half (1.5) times the employee's regular rate of pay for hours worked beyond forty (40) in a workweek. See School Board Policy 4300.1 for the criteria to be utilized for the payment of overtime and/or the granting of compensatory time for employees who are covered under the overtime provisions of the FLSA and applicable collective bargaining unit agreements. Other

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 7 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

information regarding eligibility and collective bargaining agreements for compensatory time can be found on the Compensatory Time Matrix on the Employee Relations website at: <http://www.broward.k12.fl.us/employeerelations/otherhelpfullinks.htm>

Overtime Calculation

Overtime is systematically calculated in SAP for eligible employees based on the number of hours entered during a work week. Specific time subtypes pertaining to overtime, i.e., overtime straight (OTS), overtime premium (OTP) and overtime double (OTD) should only be used when Payroll Contacts are directed to do so by duly authorized personnel. All overtime and compensatory hours MUST be pre-approved by principal/director prior to working. See School Board Policy 4300.1 for details regarding overtime/compensatory time.

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>
- (5) The Payroll Contact is required to print and review the Overtime Report each pay period.
- (6) The Overtime Report must also be reviewed and signed by the Principal/Director.

Payroll Reports

Several payroll reports are available to Payroll Contacts and Principals/Directors to assist with data entry review, verification of payroll data and the payroll approval process. Some reports may be accessed for informational purposes while others are required for the payroll process and auditing purposes.

Supersedes:
PR-100, August 9, 2010

Issued By:
Payroll Department

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 8 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY**Informational Reports:**

Report Name	T-Code
Absence Overview	(Z_ABS)
Absence Quota Information	(PT_QTA10)
Attendance Overview	(Z_ATT)
Attendance/Absence Data: Calendar View	(S_AHR_61018660)
Display Time Sheet Data	(CADO)
Payroll Remuneration Statement RETRO Explanation	(PC00_M10_CEDT)
Quota Overview	(PT50)
Supplements Report	ZHPY_SUPPLMNT_REPORT)
Substitute, Temporary & Additional Positions	BI (Business Warehouse) Report

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

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 9 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

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>

If an error is identified during review of any of the above reports, the Payroll Contact must promptly contact the appropriate Payroll Processor for assistance.

Attendance/Absence and Respective Forms

Attendance Record: Daily attendance records are recommended to be maintained to substantiate hours worked.

Absence Record: Absence records must be maintained at each location in accordance with Board Policy 4.3 and bargaining unit requirements.

A. Attendance

Temporary Duty Assignment (TDA): When an employee travels to perform a duty at a different location than the employee's regular assignment, he/she is said to be on a temporary duty assignment (TDA). This includes business travel and travel related to county sponsored seminars when meal reimbursements are involved. Specific requirements for TDAs can be found in Business Practice Bulletin A-435/Travel Reimbursement Procedure which can be found on the ERP website at: <http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins>

Attendance Entered After Time Entry Deadline: Hours entered after the time entry deadline will NOT be captured for the respective pay date. However, if changes are made after the deadline, those changes must be approved by the administrator and will be captured in a subsequent paycheck.

B. Absence

Pre-approved Absences: A Vacation/Leave Request Form must be completed by the employee requesting the absence in accordance with Board Policy and bargaining unit requirements.

Unscheduled Absences: Employees with unscheduled absences must promptly complete the Vacation/Leave Request Form upon their return to work. The Vacation/Leave Request Form must be maintained at each location and must be signed by the employee

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 10 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

and the Principal/Director. The Payroll Contact must enter the time into the appropriate timekeeping system promptly to prevent possible overpayments.

Paid Absences Entered After Time Entry Deadline: Paid absences such as vacation and sick hours entered after the time entry deadline will be captured in a subsequent paycheck and the respective accrual balances will be adjusted accordingly.

Other Actions

- A. **Calendar Change** – A Payroll Notification of Calendar Change Form must be completed and faxed to Payroll when an employee is changing payroll area, calendar days, or moving from a traditional to a year round school.
- B. **Donated Sick Leave-** An employee may donate sick hours to another eligible employee in accordance with School Board Policy 4400 and the applicable bargaining unit contract. The Payroll Contact must notify Payroll when the employee who received the donation returns to work.
- C. **Sick Leave Bank** – Participation in the sick leave bank is voluntary. A withdrawal may be approved only upon total depletion of the employee's accumulated sick leave and vacation leave. For further information please refer to Business Practice Bulletin A-137/Sick Leave Bank Procedures which can be found on ERP website at: <http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins>
- D. **Direct Deposit Reversal** – If an employee receives a payment via direct deposit in error, the Payroll Contact must notify the appropriate Payroll Processor immediately to initiate the reversal process. This process is completed by Payroll.
- E. **Payroll Checks** – Payroll Contacts must notify Payroll regarding any checks or pay advices received for an employee that is no longer at that location due to an unpaid leave, transfer, retirement or termination.

Correction of Overpayment:

If an employee has been overpaid, a Payroll Notification-Adjustment of Wages/Deletion of Hours Form must be completed by the Payroll Contact as soon as the overpayment is identified in the system. There are two forms available, depending on the type of employee. The employee must select a repayment method from the options provided and sign the form within five business days from the date of notification. This form must also be signed and approved by the Payroll Contact and the Principal/Director. Completed forms must be faxed to the Payroll Department in a timely manner.

Supersedes: PR-100, August 9, 2010	Issued By: Payroll Department
---------------------------------------	----------------------------------

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: PR-100

PAGE: 11 OF 11

DATE: June 10, 2011

SUBJECT: PAYROLL AND TIME ENTRY

The Payroll Notification-Adjustment of Wages/Deletion of Hours Form may be obtained via the ERP website at: <http://www.broward.k12.fl.us/erp>

Off-Cycle Check Request and Escalation Process

Off-Cycle Check Request

An off-cycle check is a check that is processed outside of the regular pay cycle. It is processed when an employee did not receive pay in a regular scheduled paycheck due to delayed personnel action processing or delayed time entry. Off-Cycle Check Requests must be completed and signed by the Principal/Director with a detailed explanation for the request. Please refer to Business Practice Bulletin PR-104/Off-Cycle Checks.

Off-Cycle Escalation

An escalation request for an off-cycle check is available in extraordinary circumstances with the approval of the respective Executive Leadership Team (ELT) member and the Director of Payroll or designee. It is to be used if an employee did not receive a paycheck on the designated pay date due to time entry, HR action or systematic errors. The Principal/Director completes this form, obtains ELT member's approval and forwards the form to the Payroll Department for approval. Refer to Business Practice Bulletin PR-104/Off-Cycle Checks.

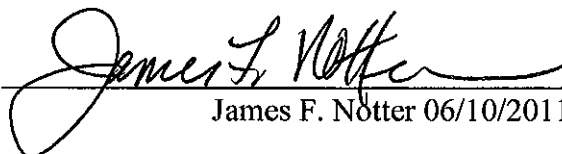
Detailed instructions and copies of the Off-Cycle Check Request and Off-Cycle Check Request -- Escalation Forms can be obtained via the ERP website at: <http://www.broward.k12.fl.us/erp>

Emergency Payments

If the District is affected by an emergency such as a hurricane or any other natural disaster and is closed for business, emergency payment procedures may supersede standard procedures including those pertaining to overtime. Eligible employees may be entitled to higher rates of compensation for emergency situations per their bargaining unit agreements in effect at the time of the emergency. For additional information pertaining to emergency pay procedures, refer to Business Practice Bulletin PR-114/Emergency Pay Procedures Bulletin located on the ERP website at:

<http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins>

APPROVED BY ELT



James F. Nötter 06/10/2011

Supersedes:
PR-100, August 9, 2010

Issued By:
Payroll Department