

# **OPERATIONAL AUDIT REPORT**

## **Audit of Payroll Policies and Procedures of Selected Locations**



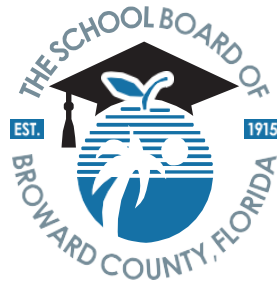
**To be presented to the:**

**Audit Committee on  
May 18, 2023**

**The School Board of Broward County, Florida on  
June 13, 2023**

**By**

**The Office of the Chief Auditor**



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**Debra Hixon, Vice-Chair**  
**Torey Alston**  
**Brenda Fam, Esq.**  
**Daniel P. Foganholi**  
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**Interim Superintendent**

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

Lori Alhadeff, Chair  
Debra Hixon, Vice Chair

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Daniel P. Foganholi  
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Earlean C. Smiley, Ed.D.  
Interim Superintendent

April 5, 2023

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Earlean C. Smiley, Ed.D., Interim Superintendent

Ladies and Gentlemen:

The Office of the Chief Auditor reviewed the District's payroll policies and procedures at nine (9) locations pursuant to School Board Policy 1002.1. Each location's administrator is responsible for the oversight and approval of the payroll process. The audit was conducted 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 and supporting documents. In planning and performing the audits of the location's payroll, 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.

Our audits indicated that five (5) of the nine (9) locations in this report generally complied with prescribed policies and procedures. We wish to express our appreciation to the administration and staff of the various locations for their cooperation and courtesies extended during our audits.

Sincerely,



Joris Jabouin, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Performed by:  
Elena Pritykina

Audits Supervised and Reviewed by:  
Joris Jabouin  
Ali Arcese  
Meredith Arlotta

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## **AUTHORIZATION**

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2022-2023 fiscal year, the Office of the Chief Auditor has audited the payroll procedures for the locations listed in the Table of Contents section of this report.

## **SCOPE, OBJECTIVES, AND METHODOLOGY**

To broaden the selection of the locations, the Office of the Chief Auditor randomly selected eight (8) schools which had previous audit discussion regarding payroll procedures and one department. The objectives of this audit were to:

- Determine whether payroll and timekeeping practices at the locations follow established School Board 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 that all retroactive time entries were reviewed and approved each payroll period.
- Verify that all overtime/compensatory time was pre-approved before the work was performed.
- Determine whether a conflict of interest existed between related employees working at the same location, if applicable.
- Determine whether human resource actions created by the HR Action Processor (iForms) were reviewed and approved timely to prevent incorrect one-time payments and overpaying wages to separated/terminated employees.
- Determine whether payroll corrections to employees' payroll records are needed and should be pursued by management.

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, as applicable.
- Review Business Practice Bulletins
  - PR-100 Payroll and Time Entry (BPB PR-100), and
  - H-220 Additional Assignments (BPB H-220).

- Review Superintendent's memorandums to Senior Leadership Team and all Principals:
  - Payroll Practices and Compliance (November 5, 2018), and
  - Overtime and Compensatory Time Concerns (July 30, 2019).
- Review the Enterprise Resource Planning (ERP) training manuals.
  - Time Recording and Compensation (June 2014), and
  - Reports Training: Human Resources and Time Management (August 2012).
- Audit the payroll process for the locations, including analyzing four (4) payroll periods for AA and BB payroll areas.
- Review the Wage Type reports for overpayments of employees who separated or were terminated from the District.
- Review payroll data in the SAP payroll system:
  - Time Management reports,
  - Earnings reports,
  - Overtime (BI) reports,
  - Remuneration statements,
  - Time Sheet (CADO) reports,
  - HR Master data and other reports, as necessary.
- Review payroll forms:
  - Vacation/Leave Request (Certificate of Absence forms),
  - Overtime/Compensatory Time Authorization forms,
  - Timesheets/timecards,
  - Non-Instructional Additional Assignment Agreement forms,
  - Bargaining Unit contracts, and
  - other documentation and reports, as applicable.

The review was conducted in accordance with Generally Accepted Government Auditing Standards. The aforementioned standards require that the audit is planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. The evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

The Office of the Chief Auditor's (OCA) responsibility is to perform the review under Generally Accepted Government Auditing Standards and provide recommendations to improve operations, strengthen internal controls, and comply with the requirements of laws, rules, and regulations in matters selected for review. The administration is responsible for implementing corrective actions and complying with applicable laws, regulations, and School Board policies and procedures.

**SECTION I:**

**Audit Reports (with No Observations)**

## **Attucks Middle School**



**ATTUCKS MIDDLE SCHOOL**  
**AUDIT REPORT**  
**FOR THE 2022-23 FISCAL YEAR**  
**JULY 1, 2022 THROUGH AUGUST 31, 2022**

In accordance with the School Board Policy 1002.1 and the Audit Plan of the 2022-2023 fiscal year, we have audited the payroll records of Attucks Middle School for the period of July 1, 2022 through August 31, 2022. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

**School Profile**

School Address: 3500 North 22<sup>nd</sup> Avenue, Hollywood, Florida 33020

Principal: Cassandra Adderley (July 2021 – Current)  
Errol Evans (July 2017 – June 2021)

Office Manager I: Laura Curfman (September 2020 – Current)  
Payroll Preparer and Payroll Contact

Donna Cummings (July 2007 – August 2020)  
Payroll Preparer and Payroll Contact

A review of the payroll procedures was last performed for the school during the Internal Funds audit for fiscal years 2016, 2017 and 2018. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll; however, several topics were discussed with the Principal and Payroll Preparer to improve compliance. The discussion items were related to timekeeping practices and requirements on approval of payroll reports, attendance time sheets and leave request forms.

**Summary of Results**

The school improved compliance in the areas identified in the prior audit discussions. With respect to the items tested, the school generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. The OCA's assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

**Audit Observations**

None

**Cooper City High School**

**COOPER CITY HIGH SCHOOL**  
**AUDIT REPORT**  
**FOR THE 2022-23 FISCAL YEAR**  
**JULY 1, 2022 THROUGH SEPTEMBER 30, 2022**

In accordance with the School Board Policy 1002.1 and the Audit Plan of the 2022-2023 fiscal year, we have audited the payroll records of Cooper City High School for the period of July 1, 2022 through September 30, 2022. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

**School Profile**

School Address: 9401 Stirling Road, Cooper City, Florida 33328

Principal: Vera Perkovic (July 2020 – Current)  
Wendy Doll (March 2014 – June 2020)

Office Manager II: Idania Rodriguez (March 2019 – Current)  
Payroll Preparer and Payroll Contact  
  
Ligia Trask (August 2017 – February 2019)  
Payroll Preparer and Payroll Contact

A review of the payroll procedures was last performed for the school during the Internal Funds audit for fiscal years 2016 and 2017. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll; however, several topics were discussed with the Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on preparation and approval of payroll reports, retroactive time entry and missing leave request forms.

**Summary of Results**

The school improved compliance in the areas identified in the prior audit discussions. With respect to the items tested, the school generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. The OCA's assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

**Audit Observations**

None

# **Horizon Elementary School**

**HORIZON ELEMENTARY SCHOOL**  
**AUDIT REPORT**  
**FOR THE 2022-23 FISCAL YEAR**  
**JULY 1, 2022 THROUGH NOVEMBER 15, 2022**

In accordance with the School Board Policy 1002.1 and the Audit Plan of the 2022-2023 fiscal year, we have audited the payroll records of Horizon Elementary School for the period of July 1, 2022 through November 15, 2022. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

**School Profile**

School Address: 2101 Pine Island Road Northwest, Sunrise, Florida 33322

Principal: Thaddeus Smith

Office Manager I: Caroline Albano  
Payroll Preparer and Payroll Contact

A review of the payroll procedures was last performed for the school during the Internal Funds audit for fiscal years 2016 and 2017. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll; however, several topics were discussed with the Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on preparation of payroll reports, maintenance of attendance records, and vacation leave approvals.

**Summary of Results**

The school improved compliance in the areas identified in the prior audit discussions. With respect to the items tested, the school generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. The OCA's assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

**Audit Observations**

None

# **Parkway Middle School**

**PARKWAY MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2022-23 FISCAL YEAR  
JULY 1, 2022 THROUGH NOVEMBER 30, 2022**

In accordance with the School Board Policy 1002.1 and the Audit Plan of the 2022-2023 fiscal year, we have audited the payroll records of Parkway Middle School for the period of July 1, 2022 through November 30, 2022. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

**School Profile**

School Address: 3600 NW 5 Court, Fort Lauderdale, Florida 33311

Principal: Angeline Flowers (July 2017 – Current)  
Bradford Mattair (September 2008 – June 2017)

Office Manager I: Valarie Gray (June 2022 – Current)  
Payroll Preparer and Payroll Contact

Darlene Daniel (July 2017 – May 2022)  
Payroll Preparer and Payroll Contact

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal years 2016 and 2017. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll; however, one topic was discussed with the Principal and Payroll Preparer to improve compliance. The discussion item was related to requirements on vacation/leave request approvals.

**Summary of Results**

The school improved compliance in the areas identified in the prior audit discussions. With respect to the items tested, the school generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. The OCA's assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

**Audit Observations**

None

## **Coordinated Student Health Services**



**COORDINATED STUDENT HEALTH SERVICES**  
**AUDIT REPORT**  
**FOR THE 2022-23 FISCAL YEAR**  
**JULY 1, 2022 THROUGH FEBRUARY 28, 2023**

In accordance with the School Board Policy 1002.1 and the Audit Plan of the 2022-2023 fiscal year, we have audited the payroll records of Coordinated Student Health Services department for the period of July 1, 2022 through February 28, 2023. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

**Department Profile**

Location Address: 1400 NW 14<sup>th</sup> Court, Fort Lauderdale, Florida 33311

Director: Heather Katcher (March 2023 – Current)  
Gail Adams (Task Assigned, November 2021 – February 2023)

Office Manager: Evena Tina Bowden  
Payroll Preparer and Payroll Contact

**Summary of Results**

With respect to the items tested, the location generally complied with the Florida Statutes, Board Policies and particularly the Business Practice Bulletins governing payroll procedures. The OCA's assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the location generally functioned as designed by the District administration.

**Audit Observations**

None

## **SECTION II:**

### **Audit Reports (with Observations)**

**Hollywood Central Elementary School**

## HOLLYWOOD CENTRAL ELEMENTARY SCHOOL

### **AUDIT REPORT** FOR THE 2022-23 FISCAL YEAR JULY 1, 2022 THROUGH OCTOBER 31, 2022

In accordance with the School Board Policy 1002.1 and the Audit Plan of the 2022-2023 fiscal year, we have audited the payroll records of Hollywood Central Elementary School for the period of July 1, 2022 through October 31, 2022. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

#### **School Profile**

School Address: 1700 Monroe Street, Hollywood, Florida 33020

Principal: Delicia Joyce Decembert

Office Manager I: Sandra Sunkins (September 2020 – Current)  
Payroll Preparer, Payroll Contact and HR Action Processor

Bookkeeper II: Yvonne Donaldson (July 2009 – August 2020)  
Payroll Preparer and Payroll Contact

A review of the payroll procedures was last performed for the school during the Internal Funds audit for fiscal years 2016, 2017 and 2018. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll; however, several topics were discussed with the Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements on preparation of payroll reports, approvals of attendance records, and overtime pre-approvals.

#### **Summary of Results**

During the review of Hollywood Central Elementary School payroll and timekeeping practices for July 1, 2022 through October 31, 2022, it was observed that compliance in the areas identified as discussion items during the prior audit was mostly corrected. However, it was noted:

One (1) of the six (6) employees who separated or retired during the audit period was overpaid \$510.25.

#### **AUDIT OBSERVATIONS**

**One (1) of the six (6) employees who separated or retired during the audit period was overpaid \$510.25.**

BPB PR-100 requires payroll reports to be reviewed for accuracy: “Earnings 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 not entitled to payment for the pay period due to unpaid leave, retirement or termination do not receive a payment”.

BPB PR-100 also provides guidance on corrections of overpayments: “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. [...] 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.”

During the audit period from July 1, 2022 through October 31, 2022, the school had six (6) employees retire or separate from the District. A remuneration statement (for the period September 26, 2022 through October 9, 2022) of one (1) employee who retired as of October 1, 2022, shows payment for 70 hours when the employee worked 35 hours. This resulted in an overpayment of \$510.25.

The location did not identify this overpayment during the review and approval of the Earnings report. Therefore, the Payroll Notification-Adjustment of Wages/Deletion of Hours form was not completed by the Payroll Preparer.

The OCA recommends the Principal review BPB PR-100 with staff. The Principal should focus on the following:

- Payroll Preparer must review the Earnings report timely and verify that employees not entitled to payment for the pay period due to unpaid leave, retirement, or termination do not receive a payment.
- Payroll Notification-Adjustment of Wages/Deletion of Hours form must be completed by the Payroll Preparer as soon as the overpayment is identified in the system.




**DELICIA DECEMBERT, PRINCIPAL  
HOLLYWOOD CENTRAL ELEMENTARY**

**PHONE:** 754-323-6150    **FAX:** 754-323-6190    **EMAIL:** delicia.decembert@browardschools.com

**DATE:** April 3, 2023

**TO:** Alan Strauss, Region Superintendent  
South Region Office

**FROM:** Delicia Decembert, Principal   
Hollywood Central Elementary

**SUBJECT:** **Hollywood Central Elementary Audit Response**

Please find below a response for the cited audit concern.

**CONCERN - One (1) of the six (6) employees who separated or retired during the audit period was overpaid \$510.25.**

Hollywood Central Elementary staff **will:**

- *provide* a courtesy call and follow-up email to HR and Payroll to determine if the two departments have completed the necessary tasks for retired employees to avoid any overpayments as there are no required site location actions.
  - **Implementation Date-The week before a retiree's last day of employment**
- *review* Earnings Report (ZHPY\_PAY59), specifically for retirees, to ensure accuracy
- *contact* Payroll with any issues, specifically overpayment for retirees, as a "Payroll Notification-Adjustment of Wages/Deletion of Hours" form can not be completed once the individual is no longer employed
  - **Implementation Date-The last and following pay period that a retiree was employed**

Hollywood Central Elementary staff **will continue to:**


- *follow* all Standard Practice Bulletins
  - **Implementation Date-Daily**
- *review* Earnings Report (ZHPY\_PAY59) to ensure accurate payments
  - **Implementation Date-Weekly**

**ALAN STRAUSS, SOUTH REGIONAL SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

**PHONE:** 754-321-3210      **FAX:** 754-321-3216      **EMAIL:** maria.greisel@browardschools.com

**DATE:** April 3, 2023

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

**FROM:** Alan Strauss   
South Regional Superintendent

**SUBJECT: HOLLYWOOD CENTRAL ELEMENTARY SCHOOL PAYROLL AUDIT RESPONSE –  
FISCAL YEAR 2022-2023**

This correspondence comes in response to the findings for the payroll audit conducted for Hollywood Central Elementary during the specified dates. I have read the audit report and the principal's response in their entirety.

My office will implement the actions below with the principal and the payroll processor.

- The director will reiterate the significance of these findings to the principal and include a review of payroll processes and documentation during regular visits to the school.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The Office of the South Regional Superintendent takes these findings seriously. We will ensure the 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 754-321-3210 for additional information.

AS:mag

**CC:** Saemone Hollingsworth, Director of Teaching & Learning  
Delicia Decembert, Principal, Hollywood Central Elementary

# **Pioneer Middle School**



**PIONEER MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2022-23 FISCAL YEAR  
JULY 1, 2022 THROUGH JANUARY 31, 2023**

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2022-2023 fiscal year, we have audited the payroll records of Pioneer Middle School for the period July 1, 2022 through January 31, 2023. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

**School Profile**

School Address: 5350 Southwest 90 Avenue, Cooper City, Florida 33328

Principal: Robert Pappas (July 2020 – Current)  
Michael Consaul (October 2010 – June 2020)

Office Manager I: Jane Fleming  
Payroll Preparer and Payroll Contact

A review of the payroll procedures was last performed for the school during the Internal Funds audit for fiscal year 2017. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll. There were also no payroll topics discussed with the Principal and Payroll Preparer; however, it was noted that the Payroll Preparer had multiple positions and supplements.

**Summary of Results**

During the review of Pioneer Middle School payroll and timekeeping practices for July 1, 2022 through January 31, 2023, the following observations regarding payroll and timekeeping practices were noted:

1. Three (3) of four (4) Time Management and Earnings reports had not been printed and approved by the Principal at the time of the audit.
2. Timely approval could not be determined for three (3) of four (4) Overtime (BI) reports because the reports were modified to exclude the date and time generated by the system when the report is printed.
3. Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the four (4) payroll periods reviewed. Additional time worked, totaling twenty-seven (27) hours, was retroactively added into the payroll system.
4. Workers' compensation leave, totaling 25.75 hours, was not recorded in SAP for two (2) instructional employees.

5. For three (3) of the four (4) payroll periods reviewed, there were Vacation/Leave Request (Certificate of Absence) forms that were not submitted and approved timely. The forms had been submitted and approved after the request for records by the auditor. For one (1) payroll period reviewed, 54% of the forms had no date of approval listed.

## AUDIT OBSERVATIONS

### **Observation #1**

#### **Three (3) of four (4) Time Management and Earnings reports had not been printed and approved by the Principal at the time of the audit.**

BPB PR-100 lists the responsibilities of the Payroll Preparer and the Principal for the payroll reports. Among the responsibilities of the Payroll Preparer are preparation and review of the required payroll reports to ensure accuracy of payments; timely presentation of the required reports to the Principal for approval; as well as filing the payroll reports and the supporting documentation by pay period in a secured location for auditing purposes. Among responsibilities of the Principal are review and approval of “payroll changes and final payroll reports (Time Management, Earnings and Overtime) no later than Wednesday afternoon prior to the pay date for each respective payroll area.” The Principal also “Must ensure that proper documentation is maintained for all items related to payroll and time entry.”

Four (4) pay periods for AA and BB payroll areas were reviewed to test compliance with the processing and approval of the required payroll reports (Time Management, Earnings and Overtime). It was noted that reports were not printed and approved by the Principal timely for three (3) of the four (4) payroll periods reviewed:

- In the BB payroll period from November 14, 2022 through November 27, 2022, Earnings and Time Management reports totaling \$33,165.83 in gross earnings were printed and approved on January 19, 2023.
- In the BB payroll period from November 28, 2022 through December 11, 2022, Earnings and Time Management reports totaling \$31,870.28 in gross earnings were printed and approved on January 19, 2023.
- In the AA payroll period from December 5, 2022 through December 18, 2022, Earnings report totaling \$352,411.56 in gross earnings was not provided for review.

Noncompliance with the required procedures for review and approval of the payroll reports resulted in payroll transactions that were not approved prior to pay checks being issued. Noncompliance with timely processing and approval of payroll reports may also result in underpayments, overpayments, and inflated leave balances for employees.

The OCA recommends the Principal review the BPB PR-100 with Payroll Preparer, and follow procedures related to the final payroll reports (Time Management, Earnings and Overtime), including printing and approving the reports timely.

## **Observation #2**

**Timely approval could not be determined for three (3) of four (4) Overtime (BI) reports because the reports were modified to exclude the date and time generated by the system when the report is printed.**

BPB PR-100 states, “The Overtime Report must be printed and reviewed by the Payroll Contact and Principal/Director after each payroll is processed”. It also states that Payroll Contact “must present required reports to Principal/Director for approval in a timely manner,” and the Principal must review and approve final reports “no later than Wednesday afternoon prior to the pay date for each respective payroll area.” The Principal also “must ensure that proper documentation is maintained for all items related to payroll.”

Four (4) pay periods for AA and BB payroll areas of Overtime (BI) reports were reviewed for proper recordkeeping of payroll supporting documents and the Principal’s review, approval, and signature. It was noted that the Overtime (BI) reports did not bear the date and time stamp, automatically generated when the report is printed from the system, for three (3) of the four (4) payroll periods reviewed:

- In the BB payroll period from November 14, 2022 through November 27, 2022, overtime report had no time reported.
- In the AA payroll period from November 21, 2022 through December 4, 2022, overtime report totaling \$325.00.
- In the BB payroll period from November 28, 2022 through December 11, 2022, overtime report had no time reported.

Noncompliance with the required procedures for reviewing and approving the required payroll reports may result in time entry errors or unapproved overtime not identified timely.

The OCA recommends the Principal review the BPB PR-100 and the Enterprise Resource Planning (ERP) department’s training manual, Time Recording and Compensation, with staff and follow procedures related to the Overtime (BI) reports, including that reports are not modified in any way and maintained on file for auditing purposes as printed from the payroll system.

## **Observation #3**

**Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the four (4) payroll periods reviewed. Additional time worked, totaling twenty-seven (27) hours, was retroactively added into the payroll system.**

BPB PR-100 states, “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. [...] 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.”

BPB PR-100 also states that the Time Management report “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.” Additionally, the Principal must review and approve all changes made to payroll and time entry.

Four (4) pay periods for AA and BB payroll areas were reviewed to determine compliance with proper recordkeeping and timekeeping practices to ensure that employees are paid timely and accurately. It was noted that changes to time entry were made retroactively for two (2) of the four (4) payroll periods reviewed:

- In the AA payroll period from November 21, 2022 through December 4, 2022, four (4) hours in attendance were added for two (2) teachers.
- In the AA payroll period from December 5, 2022 through December 18, 2022, twenty-three (23) hours in attendance were added for ten (10) teachers.

The updated Time Management reports were not printed and approved by the Principal for any of the changes. The supporting documentation for the changes made was not filed with the payroll period affected.

The OCA recommends the Principal review BPB PR-100 with staff. The Principal should focus on the following:

- Time entry must be completed on a daily basis to ensure employees are paid timely and accurately for the related pay period.
- Retroactive time entry changes to employees’ attendance and absence data in SAP must be reviewed, approved, dated, and signed by the Principal.
- The documentation to substantiate the changes to time entry should be maintained in the payroll file for the pay period affected.

#### **Observation #4**

**Workers’ compensation leave, totaling 25.75 hours, was not recorded in SAP for two (2) instructional employees.**

Business Practice Bulletin A-139 Workers' Compensation Pay Procedure states, "When the employee is absent (full day or increments) due to their WC injury, the location will enter Unpaid Leave (PLV) in Cross Application Time Sheets (CATS) in SAP. The location must email Risk Management (workerscomp@browardschools.com) on the last day of each pay period to provide the absence information. Upon receipt of the email, Risk Management will verify that the absence(s) was related to their WC injury and make any appropriate changes in the system."

Two (2) payroll periods were reviewed from the AA payroll area for the period November 21, 2022 through December 18, 2022. The absences, identified as workers' compensation in the various payroll documentation, were noted for two (2) instructional employees:

- 13.00 hours in late arrivals/early sign outs for one (1) teacher.
- 12.75 hours in late arrivals/early sign outs for one (1) teacher.

The leave was documented on late arrival/early sign out sheets for instructional staff as well as in Smart Find application. However, these absences were not reflected on the Cross Application Time Sheet (CATS) in SAP. As a result, the employees were paid regular hours worked for the workers' compensation related absences.

The OCA recommends the Principal review Business Practice Bulletin A-139 Workers' Compensation Pay Procedure with staff. Leave related to workers' compensation must be appropriately recorded in SAP and reported to the Risk management department for each pay period.

#### **Observation #5**

**For three (3) of the four (4) payroll periods reviewed, there were Vacation/Leave Request (Certificate of Absence) forms that were not submitted and approved timely. The forms had been submitted and approved after the request for records by the auditor. For one (1) payroll period reviewed, 54% of the forms had no date of approval listed.**

BPB PR-100 requires a Vacation/Leave Request Form to be completed by the employee requesting the absence as outlined in the Board Policy and bargaining unit requirements. For unscheduled absences, the bulletin requires employees to "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 and the Principal/Director."

The Policy 4.3 states that "all dates and other information called for must be shown" on the Vacation/Leave Request form.

Four (4) pay periods for AA and BB payroll areas were reviewed to determine compliance with proper recordkeeping and timekeeping practices to ensure that school employees' leave balances are reflected correctly in the payroll system. It was noted that absences were not timely or appropriately approved for three (3) of the four (4) payroll periods reviewed:

- In the BB payroll period from November 14, 2022 through November 27, 2022, 2 of 13 (15%) Vacation/Leave Request Forms were submitted and approved after the school was notified of an audit. 7 of 13 (54%) Vacation/Leave Request Forms did not have a date for principal's approval signature.
- In the AA payroll period from November 21, 2022 through December 4, 2022, 17 of 21 (81%) Vacation/Leave Request Forms were submitted and approved after the school was notified of an audit.
- In the AA payroll period from December 5, 2022 through December 18, 2022, 4 of 49 (8%) Vacation/Leave Request Forms were submitted and approved after the school was notified of an audit.

The OCA recommends the Principal review the requirements of the Policy 4.3 and BPB PR-100 with staff. The Principal should focus on the following:

- Employees must submit payroll documentation, including Vacation/Leave Request (Certificate of Absence) forms, to the Payroll Preparer in a timely manner for each respective payroll period.
- Principal must enter a date of approval on each form.
- Proper documentation should be maintained for all items related to payroll and time entry.



**Pioneer Middle School**  
**Robert Pappas, Principal**  
5350 SW 90 Avenue  
Cooper City, Florida 33328  
phone: 754-323-4100 • fax: 754-323-4185  
[www.browardschools.com/pioneer](http://www.browardschools.com/pioneer)

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Interim Superintendent

March 29, 2023

TO: Alan Strauss  
South Regional Superintendent, Teaching & Learning

FROM: Robert Pappas  
Principal

SUBJECT: **AUDIT REPORT PAYROLL PROCEDURES CORRECTIVE ACTIONS-  
FISCAL YEAR 2023**

I wish to thank the Audit Team for bringing these deficiencies to our attention and the following actions will be taken to improve the procedures.

**Observation #1**

Three (3) of four (4) Time Management and Earnings reports had not been printed and approved by the Principal at the time of the audit.

**Corrective Action #1**

On February 16, 2023, I reviewed BPB PR-100 with our Payroll Preparer to ensure procedures are followed related to the final payroll reports, which includes printing and approving the reports timely.

On Monday's during the correction window ZTIM and ZEARNINGS will be run to verify entries are correct. We will ensure that final reports are run Wednesday morning, reviewed and signed for audit purposes.

**Observation #2**

Timely approval could not be determined for three (3) of four (4) Overtime (BI) reports because the reports were modified to exclude the date and time generated by the system when the report is printed.

**Corrective Action #2**

The reports with no date and time were not intentionally modified. The staff member in charge of running our reports did not realize that you must change the scaling factor from Poster to Fit to Page Width, which cut off that part of the report.

On February 16, 2023, I reviewed BPB PR-100, the Enterprise Resource Planning department's training manual, and Time Recording and Compensation, with the Payroll Preparer ensure procedures related to the Overtime (BI) reports are printed correctly and maintained on file for auditing purposes.

**Observation #3**

Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the four (4) payroll periods reviewed. Additional time worked, totaling twenty-seven (27) hours, was retroactively added into the payroll system.

**Corrective Action #3**

On February 16, 2023, I met with the instructional staff about covering classes and non-instructional staff regarding overtime. procedures to ensure staff turns in their time sheet during the appropriate pay period.

On February 16, 2023, I met with Payroll Staff to ensure the time sheets are turned in each pay period from the teachers who covered classes.

I will follow the recommendation of the OCA and work with Ms. Fleming and Payroll Staff to ensure time entry is completed daily and employees are paid timely and accurately for the related pay period.

- Retroactive time entry changes to employees' attendance and absence data in SAP is reviewed, approved, dated, and signed by the Principal.
- Documentation to substantiate the changes to time entry will be maintained in the payroll file for the pay period affected.
- Updated Time Management reports will be printed and approved for any changes and supporting documentation for changes are filed with the payroll period affected.

**Observation #4**

Workers' compensation leave, totaling 25.75 hours, was not recorded in SAP for two (2) instructional employees.

**Corrective Action #4**

After our Pre-Exit Conference on February 15, 2023, the absences identified as worker's compensation for the two AA payroll periods reviewed were reported to Shermal Fernando, Workers' Compensation Claims Adjuster, who in turn has the hours corrected.

On February 16, 2023, I reviewed Business Practice Bulletin A-139 Workers' Compensation Pay Procedure with staff to ensure leave related to workers' compensation is appropriately recorded in SAP and reported to the Workers Compensation department for each pay period.

Effective February 16, 2023, Ms. Fleming has entered the workers compensation hours in SAP and reported the absences to Mr. Fernando on a timely basis.

**Observation #5**

For three (3) of the four (4) payroll periods reviewed, there were Vacation/Leave Request (Certificate of Absence) forms that were not submitted and approved timely. The forms had been submitted and approved after the request for records by the auditor. For one (1) payroll period reviewed, 54% of the forms had no date of approval listed.



**Corrective Action #5**

On February 16, 2023, I met with staff regarding absences and submitting the Certificate of Absence form to the Payroll Preparer in a timely manner.

I will follow the OCA recommendation and have reviewed the requirements of the Policy 4.3 and BPB PR-100.

- All employees will submit payroll documentation, including Vacation/Leave Request (Certificate of Absence) forms, to the Payroll Preparer in a timely manner for each respective payroll period.
- Ensure a date of approval is on each form.
- Proper documentation is maintained for all items related to payroll and time entry

**ALAN STRAUSS, SOUTH REGIONAL SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**


**PHONE:** 754-321-3200

**FAX:** 754-321-3216

**EMAIL:** alan.strauss@browardschools.com

**DATE:** March 29, 2023

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

**FROM:** Alan Strauss   
South Regional Superintendent

**SUBJECT: PIONEER MIDDLE SCHOOL PAYROLL AUDIT – FISCAL YEAR 2023**

This correspondence comes in response to the findings for the payroll audit conducted for Pioneer Middle School during the specified dates. I have read the audit report and the principal's response in their entirety.

My office will implement the actions below with the principal and the payroll processor.

- The director and the payroll processor from my office will meet and review the BPB PR-100 with the principal and the payroll processor to ensure that payroll procedures are followed. Documentation of the meeting date and contents will be retained in my office.
- The director will monitor the corrective actions noted in the principal's response to ensure they are occurring in the manner described by the principal. The director will document and address any deviations in a timely manner.
- The director will include a review of payroll processes and documentation during regular visits to the school.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The Office of the South Regional Superintendent takes these findings seriously. We will monitor this area closely at the school. The corrective actions will be implemented and reviewed as indicated above. I may be reached at 754-321-3210 for additional information.

AS:mag

**cc:** Teresa Hall, Director of Teaching & Learning  
Robert Pappas, Principal, Pioneer Middle School  
Leanne Clavelo, Business Support Specialist

**Millennium 6-12 Collegiate Academy**

MILLENNIUM 6-12 COLLEGIATE ACADEMY  
**AUDIT REPORT**  
FOR THE 2022-23 FISCAL YEAR  
JULY 1, 2022 THROUGH FEBRUARY 28, 2023

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2022-2023 fiscal year, we have audited the payroll records of Millennium 6-12 Collegiate Academy for the period July 1, 2022 through February 28, 2023. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

**School Profile**

School Address: 5803 NW 94th Avenue, Tamarac, Florida 33321

Principal: Dr. Francine Baugh

Office Manager II: Gloria Mathis-Robinson  
Payroll Preparer, Payroll Contact and HR Action Processor

A review of the payroll procedures was last performed for the school during the Internal Funds audit for fiscal years 2017 and 2018. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll; however, several topics were discussed with the Principal and Payroll Preparer to improve compliance. The discussion items were related to pre-approval requirements for the additional hours, timely recording of leave, and attendance documentation requirements for custodial employees (i.e., sign-in and out on timesheets and approval of timesheets).

**Summary of Results**

During the review of Millennium 6-12 Collegiate Academy payroll and timekeeping practices for July 1, 2022 through February 28, 2023, it was noted that compliance in the areas identified as discussion items during the prior audit was mostly corrected. However, the following observations regarding payroll and timekeeping practices were noted:

1. Three (3) of four (4) Overtime (BI) reports were not printed and approved by the Principal at the time of the audit.
2. Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the four (4) payroll periods reviewed. Additional time worked, totaling one hundred and fifty-four (154) hours, was retroactively added to the payroll system.

AUDIT OBSERVATIONS

**Observation #1**

**Three (3) of four (4) Overtime (BI) reports had not been printed and approved by the Principal at the time of the audit.**

BPB PR-100 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”. The Overtime (BI) report is listed as required in the BPB PR-100.

Four (4) pay periods for AA and BB payrolls of Overtime (BI) reports were reviewed for proper recordkeeping of payroll supporting documents and the Principal’s review, approval, and signature. It was noted that the Overtime (BI) reports were not printed and approved by the Principal at the time of the audit for three (3) of the four (4) payroll periods reviewed:

- The BB payroll period from January 23, 2023 through February 5, 2023, Overtime (BI) report totaling \$353.34.
- The AA payroll period from January 30, 2023 through February 12, 2023, Overtime (BI) report totaling \$5,443.61.
- The BB payroll period from February 6, 2023 through February 19, Overtime (BI) report totaling \$504.69.

The reports were printed and approved by the Principal after the audit began on February 28, 2023.

Noncompliance with the required procedures for reviewing and approving the required payroll reports may result in time entry errors or unapproved overtime not identified timely. Identifying errors timely is crucial as the errors can result in overpayments. Correcting overpayments due to errors made must be processed immediately.

The OCA recommends that the Principal review the BPB PR-100 and the ERP training manual: Time Recording and Compensation with staff and follows procedures related to the Overtime (BI) reports, including printing and approving the reports timely.

## **Observation #2**

**Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the four (4) payroll periods reviewed. Additional time worked, totaling one hundred and fifty-four (154) hours, was retroactively added to the payroll system.**

BPB PR-100 states, “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. [...] 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”.

BPB PR-100 also states that the Time Management report “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”. Additionally, the Principal must review and approve all changes made to payroll and time entry.

Four (4) pay periods for AA and BB payroll areas were reviewed to determine compliance with proper recordkeeping and timekeeping practices and verify that employees are paid on time and accurately. It was noted that changes to time entry were made retroactively for two (2) of the four (4) payroll periods reviewed:

- In the AA payroll period from January 16, 2023 through January 29, 2023, forty-four (44) hours in attendance were added for nineteen (19) teachers.
- In the AA payroll period from January 30, 2023 through February 12, 2023, one hundred and ten (110) hours in attendance were added for twenty-seven (27) teachers, one (1) interim substitute teacher, and two (2) campus monitors.

The updated Time Management reports were not printed and approved by the Principal for any changes. The supporting documentation for the changes made was not filed with the payroll period affected.

The OCA recommends the Principal review BPB PR-100 with staff. The Principal should focus on the following:

- Time entry must be completed on a daily basis to ensure employees are paid timely and accurately for the related pay period.
- Retroactive time entry changes to employees’ attendance and absence data in SAP must be reviewed, approved, dated, and signed by the Principal.
- The documentation to substantiate the changes to time entry should be maintained in the payroll file for the pay period affected.

**Millennium 6-12 Collegiate Academy**

**Dr. Francine Baugh-Stewart, Principal**

5803 NW 94<sup>th</sup> Avenue

Tamarac, Florida 33321

phone: 754-322-3900 • fax: 754-322-3985

[francine.baughstewart@browardschools.com](mailto:francine.baughstewart@browardschools.com)

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Interim Superintendent

**DATE:** March 30, 2023

**TO:** Dr. Jermaine Fleming

North Regional Superintendent

**FROM:** Dr. Francine Baugh-Stewart, Principal

Millennium 6-12 Collegiate Academy

**SUBJECT:** Payroll Audit Response for Fiscal Year 2023

**Audit Observation #1:** Three (3) of four (4) Overtime (BI) reports had not been printed and approved by the Principal at the time of the audit.

**Response:**

- On March 17, 2023, principal met with payroll preparer to reiterate expectations concerning payroll reports and entering employee time daily. Additionally, the principal directed the payroll preparer to create a plan to address the concerns mentioned in the Payroll Audit Pre-Exit Interview.
- On March 22, 2023, payroll preparer submitted a corrective action plan to principal.
- Effective March 27, 2023, payroll preparer began entering employee time data and leave into SAP daily. Effective March 27, 2023, the payroll preparer will print the final payroll reports on Wednesdays for the principal's review, approval and signature. If there is no school on a Monday, then the principal will receive the report on a Thursday.
- Effective March 27, 2023, the payroll preparer will monitor the absence report of all employees daily by maintaining a sign-in sheet for facility servicepersons, reviewing the daily Kronos report for security personnel, and attendance report for teachers. Additionally, the payroll preparer will collect the signed Certificate of Absences for the payroll period and submit to the principal on Wednesdays.
- On April 6, 2023, principal will speak with staff about the importance of submitting certificate of absences and teacher coverage documentation daily. Additionally, principal will meet with payroll preparer to review BRB PR-100 and the ERP Training Manual on April 6, 2023.
- Effective April 10, principal will have weekly meetings with payroll preparer regarding payroll preparation with minutes of items discussed.



**Audit Observation #2:** Retroactive changes to payroll time entry were not reviewed and approved by the Principal for two (2) of the four (4) payroll periods, reviewed. Additional time worked, totaling one hundred and fifty-four (154) hours, was retroactively added to the payroll system.

**Response:**

In addition to actions listed in the first response, the payroll preparer will print a ZTIM report for time entered after a payroll period. Effective April 3, 2023, a rerun of ZTIM reports will be printed and submitted for the principal to review, approve and sign on Mondays. If there is no school on a Monday, then the principal will sign the ZTIM reports on Tuesday.

Copy: Todd LaPace  
Gloria U. Mathis-Robinson



**DR. JERMAINE V. FLEMING, NORTH REGIONAL SUPERINTENDENT**  
**NORTH REGION OFFICE**

**PHONE:** 754-321-3600    **FAX:** 754-321-3630    **EMAIL:** jermaine.fleming@browardschools.com

April 4, 2023

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

**FROM:** Dr. Jermaine V. Fleming   
North Regional Superintendent

**SUBJECT:** **MILLENNIUM 6-12 COLLEGIATE ACADEMY PAYROLL AUDIT (JULY 1, 2022 – FEBRUARY 28, 2023)**

This correspondence comes as a response to the Chief Auditor's payroll audit conducted for Millennium 6-12 School for the fiscal year 2022-2023. I have thoroughly read and reviewed the audit report and the principal's response in their entirety. On August 31, 2022, my office sent an email regarding payroll information with supporting attachments to all principal secretaries. A copy of the email and the three payroll documents that are in the shared folder are attached to this response.

The North Region Superintendent's Office will implement the actions below:

- The North Region Teaching and Learning Director will meet with the principal and review the audit findings.
- The North Region Teaching and Learning Director will review payroll processes and documentation.
- The North Region Teaching and Learning Director will visit the school quarterly to review the school's process for entering and approving retroactive changes to payroll.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The North Regional Superintendent's Office takes these findings seriously. We will monitor this area closely at the school. The corrective actions will be implemented and reviewed as indicated above. I may be reached at (754) 321-3600 for additional information.

JVF/TJL:lm

**Attachments**

**C:** Todd J. LaPace, Director, North Region Office  
Dr. Francine K. Baugh-Stewart, Principal, Millennium 6-12 Collegiate Academy  
Heidy Maxwell, Business Support Specialist, North Region Office

## North Region Office - Office Manager Update

Sharon P. Rushfield <sharon.rushfield@browardschools.com>

Wed 8/31/2022 2:39 PM

Bcc: Kathy Arencibia <kathy.arencibia@browardschools.com>; Deborah J. Foss <deborahfoss@browardschools.com>; Katarina Kopaszova <katarina.kopaszova@browardschools.com>; Michael J. Torres <michael.j.torres@browardschools.com>; Cynthia M. Parisi <cynthia.parisi@browardschools.com>; Andrea K. Sanchez <andrea.sanchez@browardschools.com>; Lissette Witt <lissette.witt@browardschools.com>; Paquia D. Witherspoon <paquia.witherspoon@browardschools.com>; Tina M. Galli <tina.galli@browardschools.com>; Nerisha Hazarie <nerisha.hazarie@browardschools.com>; Crystal L. Stott <crystal.stott@browardschools.com>; Renee C. Ruttenberg <renee.ruttenberg@browardschools.com>; Anne F. Pekrol <anne.pekrol@browardschools.com>; Connie J. Ginn <connie.ginn@browardschools.com>; Linda M. Leverett <linda.leverett@browardschools.com>; Susan M. Ironman <susan.ironman@browardschools.com>; Kimberly L. Reid <kimberly.reid@browardschools.com>; Cynthia L. Prieto <cynthia.prieto@browardschools.com>; Eileen Meyerson <eileen.meyerson@browardschools.com>; Jacqueline R. Gray <jacqueline.gray@browardschools.com>; Donna L. Banecker <donna.banecker@browardschools.com>; Jill L. Watkins <jill.watkins@browardschools.com>; Lori Beard <lori.beard@browardschools.com>; Tanya Jose <tanya.jose@browardschools.com>; Pamela A. Maye <pamela.maye@browardschools.com>; Andrea F. Joseph <ajoseph@browardschools.com>; Althea Gray <althea.gray@browardschools.com>; Toynet T. Kinder <Toynet.Randall@browardschools.com>; Angela K. Perry <angela.perry@browardschools.com>; Deanna D. Massimino <Deanna.Boehm@browardschools.com>; Jacquelyne Rivera <jacquelyne.rivera@browardschools.com>; Serenity E. Butz <serenity.butz@browardschools.com>; Sally A. Skarveles <sally.skarveles@browardschools.com>; Jocelyn D. Ferguson <jocelyn.foster@browardschools.com>; Donna M. Benson <donna.benson@browardschools.com>; Siara L. Mullins <siara.mullins@browardschools.com>; Cristal Myra Jennings <cristalmyra.jennings@browardschools.com>; Andrea N. Burney <andrea.burney@browardschools.com>; Tarra Harper <tarra.harper@browardschools.com>; Judith A. Smoly <judith.smoly@browardschools.com>; Marta Remon <marta.remon@browardschools.com>; Katherine L. Jeffrey <katherine.jeffrey@browardschools.com>; Liliana M. Greenwald <liliana.m.greenwald@browardschools.com>; Cynthia A. Bosworth <cynthia.bosworth@browardschools.com>; Rosita M. Cross <rosita.cross@browardschools.com>; Benita R. Brown <benita.brown@browardschools.com>; Beatriz I. Miranda <beatriz.miranda@browardschools.com>; Christy L. Maynard <christy.maynard@browardschools.com>; Robyn E. Barto <robyn.barto@browardschools.com>; Elaine M. Palumbo <elaine.palumbo@browardschools.com>; Bridgett R. Brown <bridgett.brown@browardschools.com>; Mirtha M. Ochoa <Mirtha.Ochoa@browardschools.com>; Dorene Byrd <dorene.byrd@browardschools.com>; Kathleen T. Pesce <kelly.pesce@browardschools.com>; Kimberly D. Valenz <kimberly.valenz@browardschools.com>; Vivian W. Jameison <jameison@browardschools.com>; Melissa B. Alford <melissa.alford@browardschools.com>; Lynn A. Dwiggin <lynndwiggin@browardschools.com>; Lasean P. Nesbitt <laseannesbitt@browardschools.com>; Susan R. Costa <suecosta@browardschools.com>; Gloria U. Mathis-Robinson <gloria.mathis-robinson@browardschools.com>; Amber J. Hendricks <amber.hendricks@browardschools.com>; Teresa Lupo <teresa.lupo@browardschools.com>; Rhea Cardinale <rhea.cardinale@browardschools.com>; Elizabeth A. Arata <liz.arata@browardschools.com>; Anuradha S. Mahabir <anuradha.mahabir@browardschools.com>; Veola L. Vickers <veola.vickers@browardschools.com>; Aura E. Alderman <aura.alderman@browardschools.com>; Heidy M. Maxwell <heidy.maxwell@browardschools.com>; Lashain C. Morgan <Lashain.Morgan@browardschools.com>; Sharon P. Rushfield <sharon.rushfield@browardschools.com>; Tasha L. Wilson <tasha.wilson@browardschools.com>



Good afternoon everyone,

Mrs. Veola Vickers is transitioning her role from supporting all schools to her position in the Office of the Associate Superintendent. This email serves as an introduction of Mrs. Heidy Maxwell, our Budget Support Specialist to all of you. Mrs. Maxwell has transitioned to her position in our office this month. Mrs. Vickers recently met with us to collaborate, create, and share a folder with all of you with necessary information, such as: payroll reminders, PIVOT memos, and budget information, etc. [Payroll Budget Forms - Shared with OMs](#)

In this folder, you will find:

- Document approval process from PIVOT
- TDA, travel voucher, mileage form, summary mileage form. All these forms have an effective date of **7/1/2022** (all other versions will be returned).
- Vacation leave (COA), we are back to using the form revised 11/05
- Supplement Waiver (more than two assignments)
- All Teacher Voluntary Comp Agreement (TVCA) forms submitted for approval must include the TVCA cover sheet
- Consultant agreement

**Note:** There are 3 signatures needed (after your principal signs) and 1 initial for an executed a consultant agreement prior to entering a requisition in SAP and vendor rendering services:

- Section 2 of the Consultant Agreement Form must be completed by the requesting area and must have all signatures and initials as follows:
  - **Principal or Director (Signature of Principal/Administrator)**
  - **Chief/Cabinet (Senior Leadership Team Member)**
  - **PWS (Initials of PWS Member)**
  - **Chief (Signature of Chief Financial Officer)**
  - **Superintendent (Signature of Superintendent)**

### **Principal Absences**

We have converted the document Mrs. Vickers used for principal absences into Forms. Here is the link that you can bookmark and use to notify your principal's absence: [Principal Absence Notification Form](#) in order for our principal payroll to be in compliance. Upon the principal's return to campus, their signed COA can be emailed to Mrs. Heidi Maxwell for a director to approve and complete our payroll records. Please notify our office of any changes to absences already submitted; **not after the pay period has ended**. We are not exempt from following district payroll practices and procedures.

The reorganization of the district brings a lot of changes for all of us. I know you are one of the hardest working groups in our district. We are here for you, if you just need to pick up the phone and hear a friendly voice!

Thank you for ALL that you do,

**Sharon Rushfield**  
Executive Secretary  
North Region Office  
P: 754-321-3600 F: 754-321-3630  
[sharon.rushfield@browardschools.com](mailto:sharon.rushfield@browardschools.com)



*Under Florida law, e-mail addresses, and all forms of 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 may be 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.*

*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.

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**SUBJECT:** PAYROLL AND TIME ENTRY

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## **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.

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## **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)

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- 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:

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### 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.

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### **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

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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

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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.

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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

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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

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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.

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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.

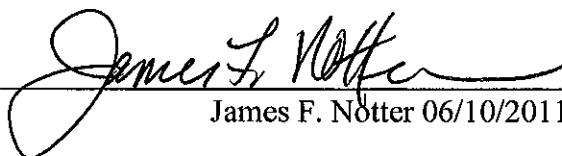
Detailed instructions and copies of the Off-Cycle Check Request and Off-Cycle Check Request -- Escalation Forms can be obtained via the ERP website at: <http://www.broward.k12.fl.us/erp>

### **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

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Issued By:  
Payroll Department

# OVERTIME/COMPENSATORY TIME AUTHORIZATION FORM

Employee Name: \_\_\_\_\_ Personnel #: \_\_\_\_\_

Org Unit Name/#: \_\_\_\_\_ Pay Period Start/End Date: \_\_\_\_\_

OVERTIME APPROVAL										
	Date	Est. # Hours To Be Worked	Reason for Overtime Request	OVERTIME PRE-APPROVED BY	DATE Estimated Hours Approved	Actual Time In	Actual Time Out	Actual # of Hours Worked	ACTUAL OVERTIME APPROVED BY	DATE Actual Hours Approved
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
<b>Total Est. Hrs.</b>						<b>Total Actual Hrs.</b>				

COMPENSATORY TIME APPROVAL										
	Date	Est. # Hours To Be Worked	Reason for Compensatory Time Request	COMPENSATORY TIME PRE-APPROVED BY	DATE Estimated Hours Approved	Actual Time In	Actual Time Out	Actual # of Hours Worked	ACTUAL COMPENSATORY TIME APPROVED BY	DATE Actual Hours Approved
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
<b>Total Est. Hrs.</b>						<b>Total Actual Hrs.</b>				

Per Board Policy, all Overtime and Compensatory time **MUST BE PRE-APPROVED**. Fill in the estimated number of hours and the reason for overtime/comp time by day in the appropriate Overtime/Compensatory Time section. Each date to be worked should be entered separately. The supervisor must sign below and in the Approved By column for each date. After working overtime or comp time, record the actual time in and out, and the actual number of hours worked each day to the nearest quarter hour (.00, .25, .50, .75) at the STRAIGHT TIME rate. The supervisor must sign in the Approved By column for each date actually worked. (NOTE: an Overtime/Compensatory Time Authorization form should be filled out for each pay period when overtime or compensatory time may be required. A Vacation Leave Request form should be completed when compensatory time is used.)

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Name (Please Print)

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date



# **Hallandale High School**

HALLANDALE HIGH SCHOOL  
**AUDIT REPORT**  
FOR THE 2022-23 FISCAL YEAR  
JULY 1, 2022 THROUGH FEBRUARY 28, 2023

In accordance with the School Board Policy 1002.1 and the Audit Plan of the 2022-2023 fiscal year, we have audited the payroll records of Hallandale High School for the period of July 1, 2022 through February 28, 2023. Our review was conducted in accordance with Generally Accepted Government Auditing Standards.

**School Profile**

School Address: 720 NW Ninth Avenue, Hallandale Beach, Florida 33009

Principal: Mark Howard

Office Manager II: Frinette Volquez  
Payroll Preparer and Payroll Contact

A review of the payroll procedures was last performed for the school during the internal funds audit for fiscal year 2017. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll; however, several topics were discussed with the Principal and Payroll Preparer to improve compliance. The discussion items were related to requirements for producing and approving of overtime report and custodial employee attendance record approvals.

**Summary of Results**

During the review of Hallandale High School payroll and timekeeping practices for July 1, 2022 through February 28, 2023, the following observation was noted:

Retroactive changes to payroll time entry were not reviewed and approved by the Principal for any of the four (4) payroll periods reviewed. Additional time worked, totaling one hundred and nine (109) hours, was retroactively added to the payroll system, and seven and a half (7.5) hours in absences were removed.

AUDIT OBSERVATIONS

**Retroactive changes to payroll time entry were not reviewed and approved by the Principal for any of the four (4) payroll periods reviewed. Additional time worked, totaling one hundred and nine (109) hours, was retroactively added to the payroll system, and seven and a half (7.5) hours in absences were removed.**

BPB PR-100 states, "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. [...] 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”.

BPB PR-100 also states that the Time Management report “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”. Additionally, the Principal must review and approve all changes made to payroll and time entry.

Four (4) pay periods for AA and BB payroll areas were reviewed to determine compliance with proper recordkeeping and timekeeping practices to ensure that employees are paid timely and accurately. It was noted that changes to time entry were made retroactively for every payroll period reviewed:

- In the AA payroll period from January 16, 2023 through January 29, 2023, thirty-one (31) hours in attendance were added for four (4) teachers, interim substitute teacher, and clerk. In addition, seven and a half (7.5) hours of absences were removed for one paraprofessional.
- In the AA payroll period from January 30, 2023 through February 12, 2023, forty (40) hours in attendance were added for four (4) teachers, paraprofessional, and clerk.
- In the BB payroll period from January 23, 2023 through February 5, 2023, twenty-two and a half (22.5) hours in attendance were added for activities bus driver and two custodians.
- In the BB payroll period from February 6, 2023 through February 19, 2023, fifteen and a half (15.5) hours in attendance were added for activities bus driver.

The updated Time Management reports were not printed and approved by the Principal for any of the changes. The supporting documentation for the changes made was not filed with the payroll period affected.

The OCA recommends the Principal review BPB PR-100 with staff. The Principal should focus on the following:

- Time entry must be completed on a daily basis to ensure employees are paid timely and accurately for the related pay period.
- Retroactive time entry changes to employees’ attendance and absence data in SAP must be reviewed, approved, dated, and signed by the Principal.
- The documentation to substantiate the changes to time entry should be maintained in the payroll file for the pay period affected.

**Hallandale High School**

**Mark Howard, Principal**

720 N.W. 9<sup>th</sup> Avenue

Hallandale, FL. 33009

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[www.browardschools.com/hallandalehigh](http://www.browardschools.com/hallandalehigh)

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Interim Superintende

DATE: 3/30/2023

TO: Alan Strauss  
South Regional Superintendent

FROM: Mark Howard, Principal  
Hallandale High School

SUBJECT: HALLANDALE HIGH SCHOOL PAYROLL AUDIT RESPONSE

I am in receipt of the Payroll Audit Report from the Office of the Chief Auditor. The Payroll Audit was completed at Hallandale High School on March 7, 2023, documenting one audit observation. I have reviewed the observations with the auditor and have discussed it with the payroll processor for the school. We will continue to work on processes to maintain compliance with the payroll procedures. Below is the observation identified:

Observation 1: Retroactive changes to payroll time entry were not reviewed and approved by the Principal for any of the four (4) payroll periods reviewed. Additional time worked, totaling one hundred and nine (109) hours, was retroactively added to the payroll system, and seven and a half (7.5) hours in absences were removed.

As a result of the observation, I have immediately implemented the corrective action steps as of March 8, 2023, to ensure updated Time Management reports are printed and approved by me for any changes and will include supporting documentation for changes made and filed for the affected payroll period. Additionally, the following corrective actions include:

- Meet with the payroll processor weekly to ensure time entry is completed on a daily basis to ensure employees are paid timely and accurately for the related pay period.

- Meet weekly with the payroll processor to discuss any retroactive time entry changes to employees' attendance and absence data in SAP and is reviewed, approved, dated, and signed by me for the affected period.
- Meet weekly with the payroll processor to ensure the proper documentation to substantiate changes to time entry are maintained in the payroll file for the pay period affected.

As Principal, I am committed to ensuring the corrective actions made will meet the expectations of the standards outlined in the School Board of Broward County's Business Standard Practices.

Respectfully Submitted,

Mark Howard  
Principal



**ALAN STRAUSS, SOUTH REGIONAL SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

**PHONE:** 754-321-3200    **FAX:** 754-321-3216    **EMAIL:** alan.strauss@browardschools.com

**DATE:** March 30, 2023

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

**FROM:** Alan Strauss  
South Regional Superintendent

**SUBJECT: HALLANDALE HIGH SCHOOL PAYROLL AUDIT – FISCAL YEAR 2022-2023**

This correspondence comes in response to the findings for the payroll audit conducted for Hallandale High School during the specified dates. I have read the audit report in its entirety.

My office will implement the actions below with the principal and the payroll processor.

- The director and the payroll processor from my office will meet and review BPB PR-100 with the principal and payroll processor at the school. Documentation of the meeting date and contents will be retained in my office.
- The director will reiterate the significance of these findings to the principal and include a review of payroll processes and documentation during regular visits to the school. This discussion will also include a detailed review of school's process for entering and approving retroactive changes to payroll. The protocols will be appropriately augmented and monitored on a quarterly basis by the payroll processor from my office.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The Office of the South Regional Superintendent takes these findings seriously. We will ensure the 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 754-321-3210 for additional information.

AS:mag

**cc:** Teresa Hall, Director of Teaching & Learning  
Mark Howard, Principal, Hallandale High School  
Leanne Clavelo, Business Support Specialist

## **SECTION III:**

### **Exhibits**

# **BUSINESS PRACTICE BULLETIN**

The School Board of Broward County, Florida

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DATE: June 10, 2011

**SUBJECT: PAYROLL AND TIME ENTRY**

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## **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.

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## **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)

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- 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:

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## 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.

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### **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

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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

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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.

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**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

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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

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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.

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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.

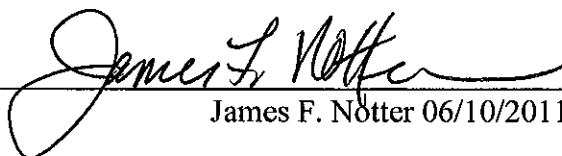
Detailed instructions and copies of the Off-Cycle Check Request and Off-Cycle Check Request -- Escalation Forms can be obtained via the ERP website at: <http://www.broward.k12.fl.us/erp>

### **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

## **BUSINESS PRACTICE BULLETIN**

The School Board of Broward County, Florida

BULLETIN NO.: **A-139**

PAGE: 1 OF 5

DATE: **July 1, 2008**

### **SUBJECT: WORKERS' COMPENSATION PAY PROCEDURE**

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#### **GENERAL:**

The purpose of this bulletin is to outline the procedure for paying Workers' Compensation to injured employees through SAP, the District's Human Resources Management System. All Workers' Compensation Benefits will be provided to injured employees per the Florida Workers' Compensation Statutes (Chapter 440), District Policies, and appropriate bargaining contracts. The focus of the District's Integrated Workers' Compensation Program is to provide access to a high level of medical care, maximize positive clinical outcomes, and minimize residual disability.

In the event a compensable Workers' Compensation injury results in temporary restrictions impacting the injured employee's ability to perform their job responsibilities; the supervisor, Workers' Compensation Management Organization (WCMO), and the Risk Management Department will work collaboratively to identify and provide temporary modified duty for the injured employee.

In the event the compensable injury results in an employee's inability to work, they shall be entitled to Illness in Line of Duty (ILD) Leave in accordance with applicable contract provisions and School Board Policy. ILD Leave is only provided to individuals employed under written contract and/or permanent, full-time employees. Temporary and part-time employees are not eligible for ILD Leave. ILD Leave can be utilized in full or partial days and may also be used for employees to attend authorized Workers' Compensation medical appointments and treatment. The code for ILD in the SAP is WCL (Workers' Compensations Paid Leave). If an injured employee is absent from work beyond their allotment of ILD leave, the employee may authorize the utilization of sick or vacation leave (they have available), at a charge of 2.67 hours of leave for each scheduled work day they miss.

<b>Supersedes:</b> <b>A-139 April 18, 1988</b>	<b>Issued By:</b> <b>Risk Management</b>
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**BUSINESS PRACTICE BULLETIN**  
The School Board of Broward County, Florida

BULLETIN NO.: A-139

PAGE: 2 OF 5

DATE: **July 1, 2008**

**SUBJECT: WORKERS' COMPENSATION PAY PROCEDURE**

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**A. Location's (School/Department) Responsibilities:**

1. Upon receiving knowledge of a work related injury or illness, the injured employee's Supervisor, Principal, or Department Administrator must immediately notify the District's Workers' Compensation Management Organization (WCMO) at 1-800-374-4810. In the event of emergencies requiring immediate medical attention, 911 should be called prior to notifying the WCMO.
  - a. There is no required documentation to complete at the school or department, as all information will be provided to the WCMO during the initial triage call.
2. If the injured employee leaves to attend the first authorized medical visit on the same day the accident is reported, SAP should not reflect any absent time for that day.
3. If the injured employee receives restrictions from their authorized Workers' Compensation (WC) Physician, the location will work collaboratively with the WCMO and Risk Management to accommodate the employee by providing temporary modified duty, per the District's Stay-at-Work Program.
4. When the employee is absent (full day or increments) due to their WC injury, the location will enter Unpaid Leave (PLV) in Cross Application Time Sheets (CATS) in SAP. The location must email Risk Management ([workerscomp@browardschools.com](mailto:workerscomp@browardschools.com)) on the last day of each pay period to provide the absence information. Upon receipt of the email, Risk Management will verify that the absence(s) was related to their WC injury and make any appropriate changes in the system.
5. When the employee exhausts their WCL leave, the location must enter absences in CATS for Workers' Compensation Unpaid Leave (WCU).
  - a. Risk Management will send an email to the location's designated WC/payroll contact instructing them to begin inputting daily absences in CATS for any future absences (full or partial) under Workers' Comp Unpaid (WCU), until further notice from Risk Management.
6. When the employee returns to work, the location must contact the Risk Management Department, to confirm the status of employee and coordinate that absences have been entered correctly. Risk Management will remove the employee from the WC Extended Leave.
7. Once the employee has returned to work, the location resumes full responsibility for inputting daily absences in CATS.

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**SUBJECT: WORKERS' COMPENSATION PAY PROCEDURE**

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**B. Risk Management's Responsibilities**

1. Provide assistance to locations regarding making temporary modifications to accommodate restrictions in conjunction with the District's Stay-at-Work Program.
2. Input absences in CATS for all WCL (Workers' Compensation Paid Leave).
  - a. Receive emails from locations indicating an employee was absent due to WC and PLV was entered in CATS.
  - b. Verify that the absence was WC related. If so, change the PLV absence to WCL in CATS. If not, inform the location that the absence will not be changed by Risk Management and the location can determine if the absence should be PLV, SCK, or other leave.
3. The day an employee exhausts their allotment of WCL Leave, Risk Management will:
  - a. Place the employee on Workers' Compensation Extended Leave (Code 7).
  - b. Email the location's designated WC/payroll contact. The email will instruct the location to input any future absences (full or partial) as Workers' Comp Unpaid Leave (WCU) in CATS, until further notice from Risk Management.
  - c. Notify the WCMO (claims adjuster) to ensure indemnity benefits are initiated, if appropriate, per Florida Statutes (Chapter 440).
4. Receive and process applications to supplement sick and vacation time.
  - a. Employees are eligible to supplement 2.67 hours of sick (SCK) or vacation (VAC) leave per day while on WC Extended Leave (even after they reach Maximum Medical Improvement and are no longer receiving indemnity benefits from the WCMO).
5. Communicate with WCMO and location to determine when an employee is able to return to work (full duty or modified duty).
6. Notify the location of the date the employee is expected to return to work. Risk Management will also instruct the location to enter absences other than WCU (e.g. PLV, SCK, or other) in the event the employee does not return on the expected date.
7. Upon notification that the employee has returned to work, Risk Management will:

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**SUBJECT: WORKERS' COMPENSATION PAY PROCEDURE**

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- a. Notify the Personnel Records Department (via facsimile) to remove the employee from the Workers' Compensation Extended Leave (Code 7).
  - b. Generate and review the absence and attendance report to ensure location was compliant with inputting WCU while on Workers' Compensation Extended Leave.
8. Provide support and assistance to locations regarding any questions relating to an injured employee's restrictions, modifications, absences, etc.

**C. Payroll Department Responsibilities**

1. Contact the Risk Management Department if any payroll errors or concerns are identified regarding WC payment.
2. Assist Risk Management with correcting errors in SAP regarding payroll (underpayments, overpayments, etc.).

**D. Human Resources Information Systems (HRIS) Department Responsibilities**

1. Remove injured employees from WC Extended Leave, per the request (via facsimile) of the Risk Management Department.

**E. Workers' Compensation Management Organization's Responsibilities**

1. Telephonically receive and process new reports of injury or illness for District employees through the Broward Schools Comp Unit Triage Line (1-800-374-4810).
  - a. The WCMO triage nurse will direct and arrange all appropriate medial care for the employee through the District's authorized treating clinician network.
  - b. Obtain all information necessary to complete a First Report of Injury or Illness Form, per the Florida Division of Workers' Compensation.
  - c. Assign the claim to the appropriate nurse case manager and adjuster team.
  - d. Mail a Workers' Compensation Information Packet to employee.

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**BUSINESS PRACTICE BULLETIN**  
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**SUBJECT: WORKERS' COMPENSATION PAY PROCEDURE**

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2. The WCMO nurse case manager / adjuster team will provide the injured employee with information regarding the Workers' Compensation Process.
3. The WCMO nurse case manager will:
  - a. Direct and arrange all follow up care for the injured employee.
  - b. Contact the employee's supervisor after each medical visit to provide a work status and assist with temporary accommodations to provide modified duty.
  - c. Communicate medical information to adjuster, Risk Management Department, employee, and employee's supervisor, as necessary.
  - d. Provide verification of Workers' Compensation approved medical appointments and absences to Risk Management Department.
4. The WCMO adjuster will:
  - a. Provide all Workers' Compensation Benefits to employee, as appropriate.
  - b. Investigate claim through standard procedures.
  - c. Communicate with Risk Management to determine correct tracking of absences to ensure employee is paid the accurate amount of ILD leave prior to receiving indemnity benefits through WCMO.
  - d. File all forms as required through the Division of Workers' Compensation.

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**CERTIFICATES OF ABSENCE FOR LEAVES**

A Certificate of Absence Form or a Certificate of Absence - 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 for any of the following reasons:

1. Illness - Personal or family
2. Death in family
3. Personal Reasons Leave (Use Sick Leave section of form, cross out Personal Illness, and type in Personal Reasons)
4. Disability Leave - A Workers' Compensation First Notice of Injury form must be filed with the Risk Management and Safety Department.
5. Disability - Leave - Illness-in-line-of-duty (Use Accident-in-line-of-duty section of form. Full explanation must be given. When illness-in-line-of-duty shall be the result of working conditions and can be proved so without question, a First Notice of Injury form shall be filed with the Risk Management and Safety Department.
6. Official Leave (Military or jury)
7. Vacation (Twelve (12) month personnel)
8. Personal Leave (Use Certificate of Absence - Personal Leave Form)
9. Each Certificate of Absence Form or Certificate of Absence - Personal Leave completed as follows:

Form must be

- a. All dates and other information called for must be shown.
- b. The signature of the employee must be affixed. If the signature shall not be obtainable on the day the attendance register is due, the unsigned form shall be released in duplicate with the attendance register, the original form to be returned for signature.
- c. A signature of approval (principal or county level unit administrator) must be affixed.
- d. If substitutes are employed (applicable exclusively to instructional personnel or prolonged absences of noninstructional employees), name(s) of substitute(s) must be shown in the appropriate section.

AUTHORITY: F.S. 230.22 (1) (2)  
 PROCEDURES ADOPTED: 9/5/74  
 PROCEDURES AMENDED: 7/14/87

AMENDED PROCEDURES ADOPTED: 3/5/91