

OPERATIONAL AUDIT REPORT

Audit of the Payroll Policies and Procedures of the Athletics & Student Activities Department



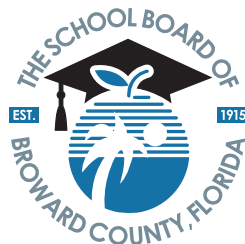
To be presented to the:

**Audit Committee on
October 12, 2023**

**The School Board of Broward County, Florida on
Date November 8, 2023**

By

The Office of the Chief Auditor



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Dr. Peter B. Licata
Superintendent of Schools

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Broward County, Florida**Lori Alhadeff, Chair
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Superintendent of Schools

October 4, 2023

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Peter B. Licata, Superintendent of Schools

Ladies and Gentlemen,

The Office of the Chief Auditor reviewed the district's payroll policies and procedures at the Athletics & Student Activities Department pursuant to the School Board Policy 1002.1. The 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 our 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 the location in this report generally complied with prescribed policies and procedures with noted observations. 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 AuditorAudits Supervised and Reviewed by:Joris Jabouin
Ali ArceseAudits Performed by:Nakia Gouldbourne
David Sabra

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AUTHORIZATION

In accordance with School Board Policy 1002.1 and the Audit Plan for the 2022-23 fiscal year the Office of the Chief Auditor has audited the payroll procedures for the location listed in the Table of Contents section of this report.

SCOPE, OBJECTIVES, AND METHODOLOGY

We have reviewed the payroll records of the selected location for the period January 1, 2023 through March 31, 2023.

The objectives of this audit were to:

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

The results of our audit for the individual location are included within the report.

ATHLETICS & STUDENT ACTIVITIES
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JANUARY 1, 2023 THROUGH MAY 9, 2023

EXECUTIVE SUMMARY

Scope and Methodology

The payroll records of the Athletics & Student Activities Department for 2022-23 fiscal year, sample period from January 1, 2023 through May 9, 2023, were reviewed. The objectives of this audit were to:

- Determine whether payroll and timekeeping practices at the location 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.

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,
- 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 location, including analyzing four (4) payroll periods for BB payroll area from January 9, 2023 through March 5, 2023.
- 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,
 - 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.

Location Profile

Location Address: 610 NE 13th Avenue, Pompano Beach, Florida 33060

Associate Superintendent: Ted Toomer

Director: Patricia Brown (July 2023 to Present)
Shawn Cerra (April 2016 to June 2023)

Payroll Preparer: Stephanie Wentworth and Dawn Turner

Summary of Results

During the review of the Athletics & Student Activities payroll and timekeeping practices for January 1, 2023 through May 9, 2023, the following observations regarding payroll and timekeeping were noted.

AUDIT OBSERVATIONS

NON-INSTRUCTIONAL ADDITIONAL ASSIGNMENTS

The Athletics Department has four employees which have additional payments pertaining to their Additional Assignment. The first is a “Clerk Specialist A” and the other three are “ADDL POS TCHR (NONSTUDENT)”, which is considered an instructional assignment. Additionally, there are three employees with approved Non-Instructional Additional Assignments.

Observation #1

The Non-Instructional Additional Assignment Agreement Forms for employees with additional positions in the department were not attached to the iForm for approval.

As per Bulletin H-220, the Non-Instructional Additional Assignment Form must be completed for all non-instructional personnel regardless of the additional assignment and must be attached to the Additional Assignment iForm. In addition, section F. Recordkeeping and Responsibilities states, “*The location to which the additional assignment belongs is responsible for maintaining records of the signed Non-Instructional Additional Assignment Agreement Form. Employee performing the additional assignment (s) should keep a copy of the Non-Instructional Additional Assignment Agreement Form for their records.*”

1. The location has three (3) Non-Instructional additional assignments approved by iForm. A request was made with the payroll preparer for the three (3) Non-Instructional Additional Assignment Agreement Forms, only two (2) of the three (3) assignments requested had signed agreement forms.
2. The Non-Instructional Additional Assignment Agreement Forms were requested from Compensation & HR Support Services, however the forms were not attached to the iForms for approval as a result HR was unable to produce the forms for any of the Non-Instructional Additional Assignment positions in the department.

Observation #2

The Instructional Additional Assignment for several employees resulted in consistently working an additional hour.

Per Business Practice Bulletin H-220, if the instructional employee is working an additional hour consistently, a work change schedule (Change in Pay iForm) should have been completed instead of processing an additional assignment per Business Practice Bulletin H-220.

1. A review of instructional additional assignments hours for January 1, 2023 – May 9, 2023 resulted in four (4) employees averaging in excess of three (3) additional hours per day.

The chart below summarizes the hours and expenditures for these positions during the stated timeframe.

January 1 - May 9, 2023						
	Employee	Days	Add'l Assignment Hours	Rate	Total Compensated	Avg Hours/Day
IN01	Employee 1	53	285	51.38707	\$14,645.31	5.37736
IN01	Employee 2	69	338	40.75017	\$13,773.56	4.89855
IN01	Employee 3	70	284	43.70935	\$12,413.46	4.05714
CL02	Employee 4	75	229	24.47659	\$5,605.14	3.05333
	Total	267	1136		\$46,437.47	4.25468

The OCA recommends that Compensation & HR Support Services Director as well as the Athletics & Student Activities Director review Business Practice Bulletin H-220 Additional Assignments with staff and follow procedures to ensure the guidelines established for additional positions are observed and put into practice as it states:

1. The Non-Instructional Additional Assignment Form must be completed for all non-instructional personnel regardless of the additional assignment and must be attached to the Additional Assignment iForm in order to be processed.
2. The form must be reviewed to ensure that the assignment requested is justified as an additional assignment for which the District policy was intended before being approved.
3. The form must be reviewed to ensure that the assignment requested is justified as an additional assignment for which the District policy was intended before being approved. An additional position should not be used to pay an employee for the same work at the same location.

4. Monitor the hours of additional assignments and complete Change in Pay iForm when applicable.
5. All additional positions are reviewed yearly by the director/principal and that an expiration date is included on the agreement and iForm.

The OCA will expand the scope of Additional Position controls as part of the Human Resources phase of the audit plan.

**PATRICIA A. BROWN, DIRECTOR
ATHLETICS & STUDENT ACTIVITIES**

PHONE: 754-321-1203 **FAX:** 754-321-1205 **EMAIL:** patricia.ann.brown@browardschools.com

DATE: October 3, 2023

TO: Dr. Ted Toomer, Associate Superintendent
Teaching & Learning, Non-Traditional Schools

FROM: Patricia A. Brown, Director
Athletics & Student Activities



**SUBJECT: RESPONSE – AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23
SAMPLE PERIOD JANUARY 1, 2023 THROUGH MAY 9, 2023**

This correspondence acknowledges receipt and review of the findings from the Internal Audit performed for fiscal year (FY) 2022-2023 for the Athletics and Student Activities Department. The audit revealed exceptions related to Additional Assignment Agreement Forms.

In addition to following all the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures that the Athletics and Student Activities Department will be implementing to prevent further exceptions.

Observation #1 – Non-Instructional Additional Assignment Agreement Forms

As of the 2023-2024 school year, Additional Assignment Agreement Forms, as needed, will be processed following proper procedures and attached to the employees Additional Assignment iForm. The payroll processor will keep the signed agreement forms for department records.

Observation #2 – Instructional Additional Assignment

The instructional additional assignments within Athletics and Student Activities are required to be worked after regular working hours for athletic and student activity events. The hours vary from week to week based upon the events being held throughout the entire school year.

If you have any questions or require any additional information, please contact my office.

PB:sw

BUSINESS PRACTICE BULLETIN
The School Board of Broward County, Florida

BULLETIN NO.: H-220

PAGE: 1 OF 8

DATE: June 10, 2011

SUBJECT: ADDITIONAL ASSIGNMENTS

GENERAL:

The purpose of this bulletin is to establish guidelines for when to use an additional assignment and establish set rates for all additional assignments. An additional assignment can be for an instructional or non-instructional employee. In order to understand how to select the correct additional assignment, it is imperative that the HR Action Processor be aware of the HR Enterprise Structure which can be found on the ERP/BRITE's website at http://web/erpdb/brite/onlinelibrary/reference_schedules/. This bulletin also includes guidelines on how to complete the ***Non-Instructional Additional Assignment Agreement Form (Exhibit #2)*** that is required for all non-instructional additional assignments.

Additional Assignment Description: refers to a different assignment other than the primary assignment and is performed at a different time than the employee's primary position (i.e. before or after hours). The employee may be performing duties that are different from that of their primary assignment or the same duties at a different location (i.e., facilities serviceperson performing duties of an activities bus driver). An employee may hold one or more additional assignments. An additional assignment should not be used to pay an employee for the same work at the same location. These hours should be reported on the primary position.

An additional assignment is created when a location submits an Additional Assignment iForm, the principal/director approves it and then it is processed in SAP, depending on the job class used, either upon approval of the principal or review by HRIS. A location must have an additional position in their organizational unit prior to submitting an Additional Assignment iForm.

Instructional Additional Assignment: given to an instructional employee for hours worked beyond their work day (i.e. tutoring, FCAT prep, etc.). These assignments should only be held by salaried instructional employees (Personnel Area IN01). These assignments require approval from your area business analyst, budget department or the grant manager, as appropriate. The ***Non-Instructional Additional Assignment Form*** is not used for **instructional** additional assignments, including substitute teachers.

Note: If the instructional employee is working an additional hour consistently, process a work schedule change (Change in Pay iForm) instead of processing an additional assignment.

Non-instructional Additional Assignment: is given to an employee for hours worked beyond their work day to work a different assignment other than their primary assignment or at a different location. Most types of employees can be considered for a non-instructional additional assignment. The ***Non-Instructional Additional Assignment Form*** must be completed for all non-instructional personnel regardless of the additional assignment and must be attached to the Additional Assignment iForm. The form does not apply to substitute employees nor does it apply to instructional employees (Personnel Area IN01) that work an instructional additional assignment. However, the form **will** need to be completed for instructional personnel that work any non-instructional additional assignments.

Supersedes: N/A New Bulletin	Issued By: Employee Relations/HR
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SUBJECT: ADDITIONAL ASSIGNMENTS

A. HOW TO DETERMINE WHEN TO CREATE AN ADDITIONAL ASSIGNMENT VS ENTERING TIME ON THE PRIMARY ASSIGNMENT

An Additional Assignment should be used for the following:

- Working at a different location than primary position
- Rate of pay is different from primary
- Grants (reporting purposes, easier tracking)
- Before/After School Child Care
- Facility Rental
- FCAT Camp
- Dual Access for Time Entry (*authorization only*)
- Summer School

Hours beyond regular work schedule should be paid on the primary assignment if:

- Cost distribution (coding) is the same.
- Cost distribution is different but does not fall into one of the above categories.
- Rate of pay is the same.

Please note that this is not a comprehensive list of when to use additional assignments or enter time on the primary assignment.

B. HOW PAY RATE FOR AN ADDITIONAL ASSIGNMENT IS DETERMINED

The procedure outlined in this bulletin applies to all benefits eligible employees (employee subgroups 01 or 02) that hold one or more additional assignments. For temporary or substitute employees (employee subgroups 03, 04, 05, 06), refer to the ***Temporary/Substitute Salary Schedule*** to determine the proper rate of pay. The ***Temporary/Substitute Salary Schedule*** can be found on the Employee Relations website at http://web/employeerelations/salary_sched.htm.

1. **Additional Assignment work is different than the primary position work and Personnel Areas (PA) are different:** If the work performed in an additional assignment is in a *different* PA than the primary assignment, then the entry-level hourly rate of the appropriate salary schedule applies to the additional assignment.

EXAMPLE #1: An employee whose primary assignment is Guidance Counselor-High which is in PA (IN01), making \$48.46939 that works an additional assignment as an Activities Bus Driver which is in PA (FP06) will be paid the entry-level hourly rate as indicated on the ***Temporary/Substitute Salary Schedule***.

Primary Assignment	Primary PA	Primary Hourly Rate	Additional Assignment	Add. Assign. PA	Add. Assign. Hourly Rate
Guidance Counselor-High	IN01	48.46939	Activities Bus Driver (FP06)	FP06	11.58

Pay Rate for Additional Assignment: \$11.58

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2. **Additional Assignment work is different than the primary position work and the PA are the same:** If there is an established salary schedule rate on the *Temporary/Substitute Salary Schedule* for the additional assignment, then the hourly rate of the additional assignment will be based on the established rate. If the work is similar to the primary position and in the same PA, then the employee will receive the primary rate; exception: after school care workers.

EXAMPLE #2a: An employee whose primary assignment is a Certified Classroom Assistant, which is in PA (PA01) who is making \$9.57068 or \$12.84861 per hour that works an additional assignment as a Child Care Monitor II which is in PA (PA01) for after school child care, will be paid the established rate from the *Temporary/Substitute Salary Schedule* for the additional assignment.

Primary Assignment	Primary PA	Primary Hourly Rate	Additional Assignment	Add. Assign. PA	Add. Assign. Hourly Rate
Cert Classroom Assistant	PA01	9.57068	Child Care Monitor II (PA01)	PA01	10.00
Cert Classroom Assistant	PA01	12.84861	Child Care Monitor II (PA01)	PA01	10.00

Pay Rate for Additional Assignment: \$10.00

EXAMPLE #2b: An employee whose primary assignment is a Bookkeeper II (Elem & Mid) which is in PA (CL02), making \$17.27735 per hour that works an additional assignment as a Temp Hrly Teacher Adult Gen GED (IN02) for an adult/technical/community school will be paid based on the established rate from the *Temporary/Substitute Salary Schedule* for this additional assignment.

Primary Assignment	Primary PA	Primary Hourly Rate	Additional Assignment	Add. Assign. PA	Add. Assign. Hourly Rate
Bookkeeper II (Elem & Mid)	CL02	17.27735	Temp Hrly Teacher Adult Gen GED (IN02)	IN02	23.65000

Pay Rate for Additional Assignment: \$23.65000

3. **Additional Assignment work is the same as the primary position and Personnel Areas (PA) are the same:** If the work performed in an additional assignment is classified under the *same* PA as the primary position and the work performed is the same then the hourly rate of the primary assignment applies to the additional assignment.

EXAMPLE #3: An employee whose primary assignment is an Assistant Head Facilities Serviceperson which is in PA (FP03), making \$16.63192 per hour that works an additional assignment as an Addl Pos Custodial (FP03) for facility rental will be paid the hourly rate of their primary assignment on this additional assignment.

Primary Assignment	Primary PA	Primary Hourly Rate	Additional Assignment	Add. Assign. PA	Add. Assign. Hourly Rate
Assistant Head Facilities Serviceperson	FP03	16.63192	Addl Pos Custodial – Facility Rental (FP03)	FP03	16.63192

Supersedes:
N/A New Bulletin

Issued By:
Employee Relations/HR

SUBJECT: ADDITIONAL ASSIGNMENTS

C. SELECTING THE CORRECT ADDITIONAL ASSIGNMENT JOB CLASS AND PAY RATE USING THE ADDITIONAL ASSIGNMENT JOB CLASS/RATE SCHEDULE
(Exhibit #1)

The hourly rate for the additional assignment will be populated by SAP or the approver; however, the location must know the hourly rate to indicate it on the Non-instructional Additional Assignment Agreement Form. The reference documents *Selecting the Correct Additional Assignment Job Class and Pay Rate Using the Additional Assignment Job Class/Rate Schedule* was created to assist the HR Action Processor in determining the appropriate job class and rate of pay for employees. This document can be found on the ERP website at http://web/erpdb/brite/onlinelibrary/reference_schedules/.

D. COMPLETING THE NON-INSTRUCTIONAL ADDITIONAL ASSIGNMENT AGREEMENT FORM *(Exhibit #2)*

This form must be completed and signed by the employee and director/principal prior to the employee beginning the additional assignment. This form does not apply to temporary or substitute employees or instructional employees (Personnel Area IN01 or IN02) working an instructional additional assignment (IN01 or IN02). Instructional personnel working non-instructional additional assignments **will** need to complete this form. The Non-Instructional Additional Assignment Agreement form can be found on the ERP website at: <http://www.broward.k12.fl.us/erpdb/brite/onlinelibrary/forms/> or on the District Documents & Forms web page at <http://web/forms/formsoptions.htm>.

1. **Employee Primary Assignment Information** – Print or Type

To complete each section of the form, use PA20 and select the Basic Personal Data tab and then highlight Organizational Assignment (IT0001). Other data can be found under the Payroll tab by highlighting Basic Pay (IT0008).

- a. Personnel # - Employee identification number assigned by SAP to the employee who will be performing the additional assignment.
- b. Last Name/First Name – The employee's name as it appears in SAP.
- c. Primary Position #/ Primary Position Title – The 8-digit number beginning with "8" that identifies the employee's primary position and the title of the primary position of the employee who will be performing the additional assignment.
- d. Personnel Area – The 4-character code that represents the bargaining unit and is considered an attribute of the position; i.e., PA01, CL02, etc. Enter the 4 digit code that appears on organizational assignment infotype (IT0001) under the Enterprise Structure section.

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- e. Exempt/Non-Exempt Checkbox – Check the appropriate box, based on the organizational assignment in SAP. Enter the 1-character code that appears on the organizational assignment infotype (IT0001) under the Organizational Plan section.
- i. Exempt (E) status means the employee **is not** entitled to overtime.
 - ii. Non-Exempt (N) status means the employee **is** entitled to overtime at the rate of one-and-one half (1.5) times the regular hourly rate of pay if they work more than 40 hours per week (primary position plus additional assignment hours).
- f. Org Unit/Location Name – The 8-digit organizational unit number beginning with “6” and the name of the primary location of the employee who will be performing the additional assignment.
- g. Hourly Rate – The rate of pay the employee is paid based on the primary assignment. Enter the rate that is above the All Days Paid Rate which appears on the Basic Pay (0008) infotype. This rate is the total of all the wage types. **Do not use the All Days Paid Rate.**

2. Assignment Information – Print or Type

- a. Org Unit/Location Name – The 8-digit organizational unit number and the name of the location of the additional assignment.
- b. Addl Position #/Additional Position Title - The 8-digit number beginning with “8” that identifies the additional position and the title of the additional position the employee will be performing.
- c. Job CL# - The 6-digit number found on the Additional Assignment Job Class/Rate Schedule on the ERP/BRITE website at http://www.broward.k12.fl.us/erpdb/brite/onlinelibrary/reference_schedules/
- d. Personnel Area – The 4-character code that represents the bargaining unit and is considered an attribute of the position. Use the PA on the Additional Assignment Job Class/Rate Schedule (*Exhibit #1*)
- e. Personnel Area Comparison – Compare the Personnel Area of the Employee Primary Assignment Information section of the form to the Personnel Area of the Assignment Information section of the form. If they match, check Yes. If they do not match, check No.
- f. Estimated Start Date/End Date – The anticipated start and end dates for this additional assignment. The start date cannot be prior to the employment date.
- g. Estimated Total Hours – The estimated hours for this additional assignment based on available funding to cover the costs of this assignment.

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3. Hourly Rate of Additional Assignment - Print or Type

- a. Hourly Rate – Enter the rate listed on the Additional Assignment Job Class/Rate Schedule. If PR is listed, enter the employee's Primary Hourly Rate (same rate listed in the Employee's Primary Assignment Information section of the Agreement form).
- b. Overtime Rate – If the Non-Exempt box in the Employee Primary Assignment Information section is checked, enter one-and-one half (1.5) times the hourly rate amount. Indicate n/a in this field if the Exempt box is checked. (Example: Hourly Rate is \$10.00; Overtime Rate is \$15.00)

NOTE: Non-Exempt employees will be paid the overtime rate for the additional assignment which generated the overtime hours when all hours worked for SBBC (both primary assignment and any additional assignment hours) exceed 40 hours for the work week. The work week for SBBC begins on Monday and ends on Sunday. For further information regarding overtime calculations refer to Business Practice Bulletin PR-100, Payroll and Time Entry.

4. Signatures

- a. Employee Name/Signature/Date – Employee who will be performing the additional assignment should print name, then sign and date the form. Employee's signature confirms agreement to perform the work at the associated pay rate of the additional assignment.
- b. Principal/Director Name/Signature/Date – The principal/director who owns the additional assignment should print name, then sign and date the form.

E. PROCESSING THE NON-INSTRUCTIONAL ADDITIONAL ASSIGNMENT AGREEMENT FORM

1. Once the agreement form has been signed by all parties, the HR Action Processor at the location that owns the additional position must create an Additional Assignment iForm for the employee performing the additional assignment.
2. The HR Action Processor must follow the directions outlined in the work instructions for creating an Additional Assignment iForm which can be found in the HR Action Processor Training Manual. The *Non-Instructional Additional Assignment Agreement Form* must be attached to the iForm in order to be processed.
3. The Additional Assignment iForm will be routed via workflow to the Principal/Director for approval. Once approved, the iForm will either update the system or be routed to the appropriate department (i.e., Staffing or HRIS) for further review. Upon final review, the system will update the employee's record with the additional assignment at the appropriate rate of pay.

Supersedes: N/A New Bulletin	Issued By: Employee Relations/HR
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SUBJECT: ADDITIONAL ASSIGNMENTS

F. RECORDKEEPING AND RESPONSIBILITIES

1. The ***Non-Instructional Additional Assignment Agreement Form*** **must** be attached when submitting an Additional Assignment iForm for non-instructional additional positions.
2. The location to which the additional assignment belongs is responsible for maintaining applicable time recording documentation to support hours worked in the additional assignment(s) for each pay period.

NOTE: Refer to Business Practice Bulletin PR-100 Payroll and Time Entry for the approval process for hours worked and record keeping requirements.

3. The location to which the additional assignment belongs is responsible for entering all hours reported on the position.
4. The location to which the additional assignment belongs is responsible for maintaining records of the signed ***Non-Instructional Additional Assignment Agreement Form***.
5. Employee performing the additional assignment(s) should keep a copy of the ***Non-Instructional Additional Assignment Agreement Form*** for their records.

DEFINITIONS

Primary Assignment - refers to the regularly scheduled assignment for which the employee works the majority of his/her workweek. This assignment is on the organizational assignment (0001) infotype.

Organizational Assignment (0001) – an infotype in SAP that contains employee information such as the position number and title, personnel area, personnel subarea (calendar), payroll area, exempt/nonexempt status, organizational unit number and name, default cost assignment, job number and title.

Additional Assignment - refers to a different assignment other than the primary assignment and may be utilized as needed. An employee may hold one or more additional assignments. The additional assignments are stored on infotype 0554.

Additional Position - refers to specific position that SBBC has identified to be used when an additional assignment is created and may be utilized as needed. An employee may hold one or more additional positions.

Fair Labor Standards Act (FLSA) - federal law that establishes minimum wage, overtime pay, record keeping, and child labor standards affecting full-time and part-time workers.

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Personnel Area (PA) - refers to SAP 4-character code used for personnel administration to identify the type of employee – instructional, clerical, administrator, etc. This is also considered an attribute of the position.

Personnel SubArea (PSA) - refers to SAP 4-digit code used for personnel administration to identify an employee's work calendar – 196, 216A, 241/42 day, etc. This is also considered an attribute of the position.

Employee Group (EG) – refers to SAP 1-digit code used to identify the status of employees by categories – 1-Active FT, 2-Active PT, 3-Inactive, 4-Withdrawn, 8-Nonemployee. This is also considered an attribute of the position.

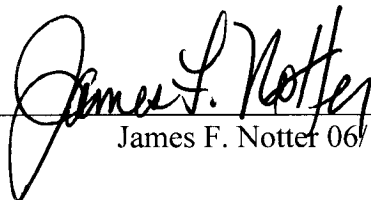
Employee Subgroup (ESG) – refers to SAP 2-digit code used to identify employees eligible for benefits and by categories – 01-Salaried (w/bnfts), 02-Hourly (w/bnfts), 03-Temporary, etc. This is also considered an attribute of the position.

Exempt Employee – refers to SAP 1- character code used to identify employees with an exempt status – “E” means the employee **is not** entitled to overtime. This is also considered an attribute of the job.

Non-Exempt Employee – refers to SAP 1- character code used to identify employees with a non-exempt status – “N” means the employee **is** entitled to overtime at the rate of one-and-one half (1.5) times the regular hourly rate of pay as required by FLSA. This is also considered an attribute of the job.

Overtime – Hours that are physically worked for SBBC (both primary assignment and any additional assignment hours) that exceeds 40 hours for the work week. The work week for SBBC begins on Monday and ends on Sunday. For further information regarding overtime calculations refer to Business Practice Bulletin PR-100, Payroll and Time Entry.

APPROVED BY ELT



James F. Notter 06/10/2011

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SELECTING THE CORRECT ADDITIONAL ASSIGNMENT JOB CLASS AND PAY RATE USING THE ADDITIONAL ASSIGNMENT JOB CLASS/RATE SCHEDULE

1. In order to select the correct additional assignment job class and pay rate, you will need:
 - A current copy of your location's staffing report
 - The Additional Assignment Job Class/Rate Schedule
 - The primary Personnel Area (PA) of the employee who will be working the additional assignment.
(NOTE: To find an employee's personnel area use PA20 and select Organizational Assignment [0001] under Basic Personal Data tab to view the 4-digit code; i.e., PA01, CL02, etc.)
2. The Additional Assignment Job Class/Rate Schedule should be used to determine the correct job class and to indicate the rate of pay to use for employees that will be working an additional assignment(s). There are three types of additional positions and which type to select depends on the Personnel Area (PA) of the additional position, the type of work being performed and how that compares to the PA on the primary assignment.
 - **Type A** - additional positions pertain to all employees, regardless of the PA on their primary assignment.
 - **Type B** - additional positions should be selected only if the PA of the additional position is the same as the PA on the employee's primary assignment and the work being performed is the same as the primary.
 - **Type C** - additional positions should only be selected if the PA of the additional position is different than the PA on the employee's primary assignment. *See Figure 1 below for assistance in selecting the correct additional position.*
3. Once you have determined which job class should be used on the additional assignment, review your staffing report to verify that a position which contains the identified job class is available at your location. If you do not find a position on your staffing report, you will need to submit a Position Request – Create form. The position must be created before you can continue.
 - a. Using the Additional Assignment Job Class/Rate Schedule, find the additional position that best matches work that will be performed by the employee.
 - b. If the Job CL selected is listed as Type A on the schedule, this is the Job CL and rate that will be assigned to the employee working the assignment.
 - c. If the Job CL selected is listed as either Type B or C, compare the PA of the additional position found on the schedule to the PA on the employee's primary assignment.
 - d. If the Job CL selected is listed as Type B and the PA on the additional assignment and the PA on the employee's primary assignment are the same then this is the Job CL and rate that will be assigned to the employee working the assignment. If the PA's are different, you need to review the schedule again and find a Job CL identified as Type C.
 - e. If the Job CL selected is listed as Type C and the PA on the additional assignment is different than the PA on the employee's primary assignment then this is the Job CL and rate that will be assigned to the employee working the assignment. If the PA's are the same, you need to review the schedule again and find a Job CL identified as Type B.

Non-Instructional Additional Assignment Agreement Form

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

Employee Primary Assignment Information

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

<u>Personnel #</u>	<u>Last Name</u>	<u>First Name</u>	
			<input type="checkbox"/> Exempt <input type="checkbox"/> Non-Exempt
<u>Primary Pos#</u>	<u>Primary Position Title</u>	<u>Personnel Area</u>	<u>Exempt Status</u>
<u>Org Unit</u>	<u>Location Name</u>	<u>Hourly Rate</u>	

Assignment Information

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

<u>Org Unit</u>	<u>Location Name</u>	<u>Addl Pos#</u>	<u>Additional Position Title</u>	<u>Job Class #</u>	<u>Personnel Area</u>
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Personnel Area Comparison: Does the Personnel Area in the Employee Information Section of the form match the Personnel Area in the Additional Position Description Section of this form? ☐ Yes ☐ No

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

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

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

<u>Start Date</u>	<u>End Date</u>	<u>Estimated Tot Hrs</u>
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Hourly Rate of Additional Assignment

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

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

Signatures

<u>Employee Name</u>	<u>Employee Signature</u>	<u>Date</u>
<u>Principal/Director Name</u>	<u>Principal/Director Signature</u>	<u>Date</u>