<u>**OPERATIONAL AUDIT REPORT**</u>

**Audit of the Payroll Policies and Procedures
of the Business Support Center**
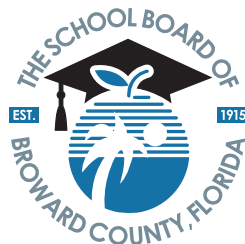

Established 1915
BROWARD
County Public Schools

To be presented to the:

**Audit Committee on
November 16, 2023**

**The School Board of Broward County, Florida on
Date January 23, 2024**

By

The Office of the Chief Auditor

Office of the Chief Auditor
Joris Jabouin, Chief Auditor
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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 Business Support Center 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 Auditor

Audits Supervised and Reviewed by: Audits Performed by:
Joris Jabouin   Nakia Gouldbourne
Ali Arcese   David Sabra

TABLE OF CONTENTS

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 to separated/terminated employees.

- 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.

BUSINESS SUPPORT CENTER
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JANUARY 1, 2023 THROUGH MARCH 31, 2023

EXECUTIVE SUMMARY

Scope and Methodology

The payroll records of the Business Support Center for 2022-23 fiscal year, sample period from January 1, 2023 through March 31, 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),

- o Overtime/Compensatory Time Authorization forms,
- o Timesheets/timecards,
- o Non-Instructional Additional Assignment Agreement forms,
- o 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: 7720 W. Oakland Park Blvd., Ste. 304, Sunrise, FL 33351

Director: Ryan Smith

Payroll Preparer: Cynthia Gray

Summary of Results

During the review of the Business Support Center 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

Observation #1
The Non-Instructional Additional Assignments for the department were not in compliance with District policy per Bulletin H-220.

1. The location has eight (8) employees with "non-instructional" additional assignments approved by iForm. A request was made with the payroll preparer for a sample of two (2) employees' Non-Instructional Additional Assignment Agreement Forms, the agreements had not been retained by the department nor the employees.

2. A request for all of the positions Non-Instructional Additional Assignment Agreement Forms were made with Compensation & HR Support Services who were also unable to produce the agreements for any of the positions.

3. Upon inquiry, the Director stated that he only authorized four (4) of the eight (8) additional positions, the other four (4) positions were authorized by his predecessor and have remained in the system because the expiration date was entered as 12/31/9999.   Per the Director, two (2) of the four (4) additional positions were re-evaluated and removed upon review of Bulletin H-220 after the audit.

4. We noted issues with the Overtime/Compensatory Time Authorizations and the Overtime (BI) Reports as it related to the Additional Assignments:

   - Pay Period 1/9/23 – 1/20/23
     An Overtime/Compensatory Time Authorization Form was signed by the Director on 1/6/23 for dates 1/9/23-1/20/23.

   - Pay Period 2/6/23 -2/19/23
     The Overtime (BI) Report was not included in the file at the time of review.
     There were two individuals who received additional assignment payments for the pay period, however there was no Overtime/Compensatory Time Forms completed and signed by the director included in the file at the time of review.

   - Pay Period 2/20/23-3/5/23
     The Overtime (BI) Report was included in the file but was not signed by the director.

The OCA recommends that Compensation & HR Support Services Director as well as the Business Support Center Director review Business Practice Bulletin H-220 Additional Assignments with staff and follow procedures to ensure compliance with the guidelines established specifically:

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.

An additional position should not be used to pay an employee for the same work at the same location.

3. The location to which the additional assignment belongs is responsible for maintaining applicable time recording documentation to support the 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.

4. All additional assignments are reviewed yearly by the director/principal and 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.

Ryan A. Smith, Director
Business Support Center

PHONE: 754-321-0668   **FAX:** 754-321-0591   **EMAIL:** rvan.smith@browardschools.com

DATE: October 2, 2023

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

FROM: Ryan A. Smith, Director
             Business Support Center

SUBJECT: **RESPONSE- AUDIT REPORT ON PAYROLL-FISCAL YEAR 2023**

This correspondence acknowledges receipt and prompt review of the findings from the Payroll Audit performed for fiscal year (FY) 2023 for the Business Support Center. The audit revealed one observation related to Non-Instructional Additional Assignments.

In addition to following all the recommendations provided by the Auditor in the Audit Report, below are the additional corrective measures that the Business Support Center (BSC) will be implementing to address this observation and prevent any future recurrences.

    Non-Instructional Additional Assignments

- Meet with Director of Payroll, by 10/20/2023, to review the two remaining Non-Instructional Additional Assignments and confirm eligibility and adherence to all policies and Business Practice Bulletins. Implement any additional required changes based on the findings of the meeting.
- Schedule payroll training refresher for Office Manager, by 10/20/2023, to ensure full understanding of H-220 and all processes and forms involved with processing additional hours.

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

Please contact me directly at 754-321-0668 if I may be of further assistance.

cc: Judith Marte
             Debbie-Ann Scott
             Ali Arcese

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

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.

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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SUBJECT: ADDITIONAL ASSIGNMENTS

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

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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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SUBJECT: **ADDITIONAL ASSIGNMENTS**

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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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SUBJECT: **ADDITIONAL ASSIGNMENTS**

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.

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SUBJECT: **ADDITIONAL ASSIGNMENTS**

F. RECORDKEEPING AND RESPONSIBLITIES

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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SUBJECT: **ADDITIONAL ASSIGNMENTS**

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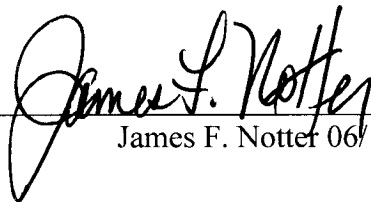
Employee Subgroup (ESG) – refers to SAP 2-digit code used to identify employees eligible for benefits and by categories – 01-Salaried (w/bnfts), 02-Hourly (w/bnfts), 03-Temporary, etc. This is also considered an attribute of the position.

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

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

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).

Personnel #	Last Name	First Name	
			☐ Exempt ☐ Non-Exempt
Primary Pos#	Primary Position Title	Personnel Area	Exempt Status
Org Unit	Location Name	Hourly Rate	

Assignment Information

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

Org Unit	Location Name

Addl Pos#	Additional Position Title	Job Class #	Personnel Area

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

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

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

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

Start Date	End Date	Estimated Tot Hrs

Hourly Rate of Additional Assignment

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

Hourly Rate	*Overtime Rate

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

Signatures

Employee Name	Employee Signature	Date

Principal/Director Name	Principal/Director Signature	Date

SUBJECT: PAYROLL AND TIME ENTRY

General

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

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

Schedules and Payroll Deadlines

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

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

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

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

SUBJECT: PAYROLL AND TIME ENTRY

Documentation and Record Keeping

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

- Employee:
  - Must request and receive written pre-approval to work overtime/compensatory time hours (Form 4707)
  - Must document all overtime/compensatory time hours worked
  - Must submit all payroll documentation, such as, but not limited to timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms to the Payroll Contact in a timely manner for each respective payroll period
- Payroll Contact:
  - Must ensure all payroll documentation such as, but not limited to timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms for the pay period are submitted in a timely manner
  - Must ensure all timesheets and Vacation/Leave Request Forms are processed in a timely manner, i.e.; within the appropriate pay period
  - Must print and review required payroll reports to ensure accuracy of payments
  - Must present required reports to Principal/Director for approval in a timely manner
  - Must maintain Payroll records including Vacation/Leave Request forms, TDA forms and required payroll reports (Time Management, Earnings and Overtime) filed by pay period and kept in a secured location for auditing purposes
- HR Action Processor:
  - Must create and execute HR actions such as but not limited to Supplements, One Time Payments, Additional Position Assignments, Return to Work and Separation of Employment
  - Must manage Universal Work List (UWL) and monitor status of HR actions to completion
  - Must request and/or change existing Position Request Form (PRF) when necessary
  - Must execute relevant reports to ensure accuracy of the master data entered
- Principal/Director:
  - Must pre-approve overtime/compensatory time hours prior to hours being worked (Form 4707)

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

SUBJECT: PAYROLL AND TIME ENTRY

- o 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
- o Must ensure that proper documentation is maintained for all items related to payroll and time entry
- o Must review and approve HR actions created by the HR Action Processor in a timely manner

Tools and Resources

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

Time Entry

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

Time Entry - Critical Steps

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

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

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

SUBJECT: PAYROLL AND TIME ENTRY

Payroll Correction Window - Mondays

(1) Enter any last minute attendance or absence hours in Cross Application Time Sheet (CATS)
(2) Print and review the Time Management (ZTIM) and the Earnings (ZHPY_PAY59) Reports
(a) Ensure hours are accurate by reviewing the Time Management Report
(b) Ensure only active employees who are entitled to a paycheck are on the Earnings Report
(c) Ensure employees who are on an inactive leave or terminated are not on the Earnings Report
(3) Make any necessary adjustments or corrections in CATS
(4) Contact your assigned Payroll Processor if assistance is needed
(5) If any corrections or adjustments were made, print and review the Time Management and Earnings Reports again
(6) Final copies of the Time Management, Overtime, and the Earnings Reports must be reviewed, signed and dated by the administrator no later than Wednesday afternoon prior to the pay date

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

Retroactive Changes

Retroactive time entry changes made to an employee's record may impact pay, including overtime calculations. Time entry must be completed in a timely manner within the related pay period. The calculation of overtime hours is based on the number of eligible hours within the employee's work week. If hours are entered after payroll has been processed for a particular pay period, eligible overtime hours will be paid in a subsequent pay check. Since all absences such as sick, vacation, compensatory and PLV hours will impact overtime calculation**, it is imperative that these absences are entered when used.** Late entry of such absences could result in unearned payments which will cause an overpayment to the affected employee.

Time Keeping Systems

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

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

SUBJECT: PAYROLL AND TIME ENTRY

KRONOS

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

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

COMPASS

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

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

The Cross Application Time Sheet (CATS)

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

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

SUBJECT: PAYROLL AND TIME ENTRY

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

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

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

Variants

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

Absence and Attendance Codes

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

Pay Rates for Additional Position Assignments

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

Overtime and Compensatory Time

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

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

SUBJECT: PAYROLL AND TIME ENTRY

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

Overtime Calculation

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

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

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

Payroll Reports

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

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

SUBJECT: PAYROLL AND TIME ENTRY

Informational Reports:

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

Required Reports:

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

(1) Earnings Report (ZHPY_PAY59) – This report lists all payments for employees at a location and displays the gross, net and retroactive totals. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate payments. If an error is identified, the Payroll Contact must, without delay, make the correction during the correction window and contact the appropriate Payroll Processor for additional assistance. The purpose of this report is multifunctional and will assist Payroll Contacts in the following areas:

- Identify any possible time entry errors that may result in over or underpayments
- Ensure that employees who are entitled to a paycheck for the pay period are listed with a payment
- Ensure that employees who are not entitled to payment for the pay period due to unpaid leave, retirement or termination do not receive a payment

(2) Time Management Report (ZTIM) – This report lists all absences and attendances reported for an organizational unit. The report can be run by pay period, by week, by other specified periods of time and by organizational unit or personnel number. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate time entry. If an error is identified, the Payroll Contact must make the correction during the correction window and contact the appropriate Payroll Processor immediately for additional assistance.

(3) Overtime Report (BI) – The Overtime Report must be printed and reviewed by the Payroll Contact and Principal/Director after each payroll is processed. The report provides information on overtime paid during the pay period and will enable locations to determine if employees worked at other locations. Hours worked at other locations may place an employee in an overtime status that may impact the locations' budgets. If

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

SUBJECT: PAYROLL AND TIME ENTRY

---

unapproved overtime appears on the report, the Payroll Contact must notify the appropriate Payroll Processor immediately. If the error results in an overpayment, the deletion of hours process to recuperate the overpayment must be followed. Work instructions for this process are available on the ERP website at: http://www.broward.k12.fl.us/erp

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

Attendance/Absence and Respective Forms

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

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

A. **Attendance**

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

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

B. **Absence**

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

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

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

SUBJECT: PAYROLL AND TIME ENTRY

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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.

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

SUBJECT: PAYROLL AND TIME ENTRY

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

Off-Cycle Check Request and Escalation Process

Off-Cycle Check Request

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

Off-Cycle Escalation

An escalation request for an off-cycle check is available in extraordinary circumstances with the approval of the respective Executive Leadership Team (ELT) member and the Director of Payroll or designee. It is to be used if an employee did not receive a paycheck on the designated pay date due to time entry, HR action or systematic errors. The Principal/Director completes this form, obtains ELT member's approval and forwards the form to the Payroll Department for approval. Refer to Business Practice Bulletin PR-104/Off-Cycle Checks.
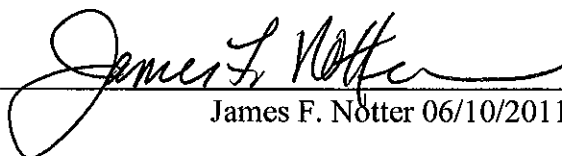
Detailed instructions and copies of the Off-Cycle Check Request and Off-Cycle Check Request – Escalation Forms can be obtained via the ERP website at: http://www.broward.k12.fl.us/erp

Emergency Payments

If the District is affected by an emergency such as a hurricane or any other natural disaster and is closed for business, emergency payment procedures may supersede standard procedures including those pertaining to overtime. Eligible employees may be entitled to higher rates of compensation for emergency situations per their bargaining unit agreements in effect at the time of the emergency. For additional information pertaining to emergency pay procedures, refer to Business Practice Bulletin PR-114/Emergency Pay Procedures Bulletin located on the ERP website at:
http://www.broward.k12.fl.us/erp/brite/support/businesspracticebulletins

APPROVED BY ELT _____

James F. Notter 06/10/2011

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