

**OFFICE OF THE CHIEF AUDITOR
INTERNAL AUDIT REPORT**

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



To be presented to the:

**Audit Committee
on October 24, 2024**

**The School Board of Broward County, Florida
on November 13, 2024**



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Debra Hixon, Vice Chair

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Superintendent of Schools

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

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Superintendent of Schools

September 26, 2024

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Howard Hepburn, Superintendent of Schools

Ladies and Gentlemen:

The Office of the Chief Auditor ("OCA") reviewed the District's payroll policies and procedures at seven (7) locations pursuant to School Board Policy 1700. Each location's administrator is responsible for the oversight and approval of the payroll process at their location. The audit was conducted in accordance with Generally Accepted Government Auditing Standards. Those standards require that the OCA plans and performs these audits to obtain reasonable assurance that the payroll process and documentation are free of material misstatements and comply with the Florida Statutes, School Board Policies and particularly the Business Practice Bulletins governing payroll procedures.

The OCA audits indicated that five (5) of the seven (7) locations in this report complied with prescribed policies and procedures. The two (2) remaining locations in this report contained audit observations.

The OCA wishes to express appreciation to the administration and staff for their cooperation and courtesies extended during the audits.

Sincerely,

Dave G. Rhodes

Chief Auditor

Office of the Chief Auditor

Audits Supervised and Reviewed by:

Ali Arcese

Elena Pritykina

Audits Performed by:

Blessing Taruza

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AUTHORIZATION

In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the Office of the Chief Auditor (“OCA”) has reviewed the payroll procedures for the locations listed in the Table of Contents section of this report.

SCOPE, OBJECTIVES, AND METHODOLOGY

To broaden the selection of the locations, the OCA randomly selected three (3) schools, one (1) center, and three (3) departments. The schools were randomly selected based on the results of prior reviews of the payroll procedures. The OCA reviewed the payroll records of the selected locations for the period July 1, 2023 through March 31, 2024.

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

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

- Review School Board policies
 - 4300.1 Overtime Pay and Compensatory Time,
 - 4.3 Certificates of Absence for Leaves,
 - 4002.10 Nepotism/Employment and Assignment of Relatives, and
 - other School Board policies, as applicable.
- Review Business Practice Bulletins
 - PR-100 Payroll and Time Entry (BPB PR-100), and
 - H-220 Additional Assignments (BPB H-220).

SCOPE, OBJECTIVES, AND METHODOLOGY (continued)

- Review the Enterprise Resource Planning (ERP) training manuals.
 - Payroll Training Manual (December 2023), and
 - Reports Training: Human Resources and Time Management (August 2012).
- Audit the payroll process for the location, including analyzing four (4) payroll periods for AA and BB payroll areas.
- Review the Wage Type reports for overpayments of employees who separated or were terminated from the District during the audit period.
- Review payroll data in the SAP payroll system:
 - Time Management reports,
 - Earnings reports,
 - Overtime (BI) reports,
 - Remuneration statements,
 - Time Sheet (CADO) reports,
 - HR Master data and other reports, as necessary.
- Review payroll forms:
 - Vacation/Leave Request (Certificate of Absence forms),
 - Overtime/Compensatory Time Authorization forms,
 - Timesheets/timecards,
 - Non-Instructional Additional Assignment Agreement forms,
 - Bargaining Unit contracts, and
 - Other documentation and reports, as applicable.

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

The OCA is responsible for performing the review under Generally Accepted Government Auditing Standards and providing recommendations to improve operations, strengthen internal controls, and comply with the requirements of laws, rules, and regulations in matters selected for review. The administration is responsible for implementing corrective actions and complying with applicable laws, regulations, and School Board policies and procedures.

SECTION I

Audit Reports with Observations

QUIET WATERS ELEMENTARY SCHOOL

PAYROLL AUDIT REPORT FOR THE 2023-24 FISCAL YEAR

Period covered July 1, 2023 through January 14, 2024

In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the OCA has reviewed the payroll records of Quiet Waters Elementary School for 2023-24 fiscal year, sample period from July 1, 2023 through January 14, 2024. The review was conducted in accordance with Generally Accepted Government Auditing Standards.

Location Profile

Location Address: 4150 West Hillsboro Blvd, Deerfield Beach, Florida 33442

Principal: Geoffrey Henning (April 2015 – Current)

Office Manager I: Joycelyn Ferguson (April 2018 – Current)
Payroll Preparer and Payroll Contact

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

Summary of Results

During the review of Quiet Waters Elementary School payroll and timekeeping practices for July 1, 2023 through January 14, 2024, it was noted that compliance in the areas identified in the prior audit discussion items had improved. However, the following observations were noted:

1. The required payroll reports (Time Management, Earnings, and Overtime) were not being approved by the Principal timely for any of the four (4) payroll periods reviewed.
2. Overtime was not pre-approved for employees working additional hours in their primary positions for two (2) of the four (4) payroll periods reviewed.
3. Retroactive changes to payroll time entry were not reviewed and approved by the Principal for one (1) of the four (4) payroll periods reviewed. Additional time worked, totaling twelve and a quarter (12.25) hours, was retroactively added to the payroll system. This is a repeat issue discussed in the prior audit.

QUIET WATERS ELEMENTARY SCHOOL (continued)

Audit Observations

Observation #1

The required payroll reports (Time Management, Earnings, and Overtime) were not approved by the Principal in a timely manner for any of the four (4) payroll periods reviewed.

BPB PR-100 states that Payroll Contact “must present required reports to Principal/Director for approval in a timely manner,” and that the Principal must review and approve final reports “no later than Wednesday afternoon prior to the pay date for each respective payroll area.”

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

- In the AA payroll period 08/28/2023 – 09/10/2023, Time Management, Earnings, and Overtime reports totaling \$245,906 in gross earnings were approved by the Principal on 09/26/2023, after the pay date on 09/10/2023.
- In the BB payroll period 09/04/2023 – 09/17/2023, Time Management, Earnings, and Overtime reports totaling \$29,293 in gross earnings were approved by the Principal on 10/19/2023, after the pay date on 09/17/2023.
- In the BB payroll period 12/25/2023 – 01/07/2024, Time Management, Earnings, and Overtime reports totaling \$30,559 in gross earnings were approved late by the Principal on 01/26/2024 after the pay date on 01/07/2024.
- In the AA payroll period 01/01/2024 – 01/14/2024, Time Management, Earnings, and Overtime reports totaling \$252,157 in gross earnings were approved late by the Principal on 01/24/2024, after the pay date on 01/14/2024.

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

The OCA recommends the Principal review the BPB PR-100 with the Payroll Processor and ensure that all final payroll reports are approved no later than Wednesday afternoon prior to the pay date for each payroll area.

Observation #2

Overtime was not pre-approved for employees working additional hours in their primary positions for two (2) of the four (4) payroll periods reviewed.

QUIET WATERS ELEMENTARY SCHOOL (continued)

Observation #2 (continued)

Policy 4300.1 states that “supervisor must approve, in writing, the employee to work the additional hours beyond the standard work schedule. Form #4707 shall be utilized to document advance approval of overtime or compensatory time for employees.”

During our review of four (4) pay periods for AA and BB payroll areas, we noted that Overtime/Compensatory Time Authorization form (Form #4707) was not prepared and pre-approved by the Principal for any additional hours worked beyond the standard work schedule by custodial employees for two (2) BB payroll periods:

- In the BB payroll period 09/04/2023 – 09/17/2023, additional time totaling \$308 was not pre-approved by the Principal.
- In the BB payroll period 12/25/2023 – 01/07/2024 additional time totaling \$867 was not pre-approved by the Principal.

Noncompliance with the required procedures for review and approval of overtime may result in unauthorized or excessive overtime, which may lead to budget overruns.

The OCA recommends the Principal review Policy 4300.1 with staff and ensures that additional hours worked by employees in the primary position are pre-approved on an Overtime/Compensatory Time Authorization form.

Observation #3

Retroactive changes to payroll time entry were not reviewed and approved by the Principal for one (1) of the four (4) payroll periods reviewed. Additional time worked, totaling twelve and a quarter (12.25) hours, was retroactively added to the payroll system. This is a repeat issue discussed in the prior audit.

BPB PR-100 states, “Retroactive time entry changes made to an employee’s record may impact pay, including overtime calculations. Time entry must be completed in a timely manner within the related pay period. [...] If hours are entered after payroll has been processed for a particular pay period, eligible overtime hours will be paid in a subsequent paycheck. Since all absences, such as sick, vacation, compensatory, and PLV hours, will impact overtime calculation, it is imperative that these absences are entered when used. Late entry of such absences could result in unearned payments, which will cause an overpayment to the affected employee.”

BPB PR-100 also states that the Time Management report “should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate time entry. If an error is identified, the Payroll Contact must make the correction during the correction window and contact the appropriate Payroll Processor immediately for additional assistance.” Additionally, the Principal must review and approve all changes made to payroll and time entry.

QUIET WATERS ELEMENTARY SCHOOL (continued)

Observation #3 (continued)

Four (4) pay periods for AA and BB payroll areas were reviewed to determine compliance with proper recordkeeping and timekeeping practices to ensure that employees are paid timely and accurately. It was noted that changes to time entry were made retroactively for one (1) of the four (4) payroll periods reviewed.

In the AA payroll period 08/28/2023 – 09/10/2023, twelve and a quarter (12.25) hours in attendance were added for one teacher. The updated Time Management report was not printed and approved by the Principal for the above-mentioned change. The supporting documentation for the change made was not filed in the affected payroll period.

The prior audit report from 2017 also had instances where retroactive changes to payroll time entry were not reviewed and approved by the Principal, which was discussed with the Principal and the Payroll Preparer.

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

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

Quiet Waters Elementary School

Geoff Henning, Principal

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Nora Rupert
Dr. Allen Zeman

Dr. Peter, Licata
Superintendent

Date: March 19, 2024

From: Geoff Henning, Principal
Quiet Waters Elementary School



To: Dr. Jermaine Fleming,
North Area Superintendent

Subject: **Response and Corrective Action to Audit**

This is the response and corrective action to Quiet Waters Elementary School – Payroll Audit Report
Fiscal Year 2023-24

Summary of Results

During the review of Quiet Waters Elementary School payroll and timekeeping practices for July 1, 2023 through January 14, 2024, it was noted that compliance in the areas identified in the prior audit discussion items had improved. However, the following observations were noted:

Observation #1

The required payroll reports (Time Management, Earnings, and Overtime) were not being approved by the Principal timely for any of the four (4) payroll periods reviewed.

- As of February 26, 2024, the process has been established of printing the Time Management and Earnings sheets on Monday and signed by the principal on or before Wednesday of that week.

- As of February 26, 2024, the process has been established of printing the overtime sheets on Wednesday and signed that same day.

Observation #2

Overtime was not pre-approved for employees working additional hours in their primary positions for two (2) of the four (4) payroll periods reviewed.

- As of March 18, 2024 (Pay Period for BB) the process has been established for projecting on a monthly basis the amount of overtime for the facilities personnel and preapproved by the principal. The employee will record the actual time worked on the overtime sheet by the end of the following workday. The principal will sign the actual time worked on Monday of each week. A copy of the overtime sheet will be placed in the payroll folder for corresponding pay periods.
- As of March 18, 2024, the process has been established for projecting on a monthly basis the amount of overtime for the campus monitor and preapproved by the principal. It is required to have a campus monitor on site during aftercare. The employee will record the actual time worked on the overtime sheet by the end of the following workday. The principal will sign the actual time worked on Monday of each week. A copy of the overtime sheet will be placed in the payroll folder for corresponding pay periods.
- As of March 25, 2024 (Pay Period AA) the process for eliminating overtime with aftercare employees is to have the aftercare director closely monitor the timesheets and know the exact number of hours employees are available to work. The aftercare employees must also sign their timesheets electronically.

Observation #3

Retroactive changes to payroll time entry were not reviewed and approved by the Principal for one (1) of the four (4) payroll periods reviewed. Additional time worked, totaling twelve and a quarter (12.25) hours, was retroactively added into the payroll system. This is a repeat issue discussed in the prior audit.

- This has been an ongoing practice; the process will be reviewed to ensure accuracy of the retroactive changes to payroll and then signed by the principal. When changes are made, they must update in SAP, once that has occurred a new copy will be printed and signed by principal by the end of the following day.

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

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

April 4, 2024

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

FROM: Dr. Jermaine V. Fleming, Regional Superintendent
North Regional Office

SUBJECT: **QUIET WATERS ELEMENTARY PAYROLL AUDIT (JULY 1, 2023 – JANUARY 14, 2024)**

This correspondence comes as a response to the Chief Auditor's payroll audit conducted for Quiet Waters Elementary School for the fiscal year 2023-2024. I have thoroughly read and reviewed the audit report and the principal's response in their entirety.

The North Regional Office will implement the actions below:

- The North Regional Director that oversees the school will meet with the principal and review the audit findings.
- The North Regional Director will review payroll processes and documentation quarterly.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

In addition:

- The principal shall review the standard Practice Bulletins associated with time entry, payroll, overtime reports, with the payroll processor.
- The principal shall ensure that all documentation is approved and signed in a timely manner each pay period.
- The principal will work closely with the payroll processor to monitor and ensure that all procedures and policies are properly followed.

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

JF/MP:sr

Attachments

C: Maria Perez, Director, North Regional Office
Geoffrey Henning, Principal, Quiet Waters Elementary School

SPECIAL INVESTIGATIVE UNIT

PAYROLL AUDIT REPORT FOR THE 2023-24 FISCAL YEAR

Period covered July 1, 2023 through March 31, 2024

In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the OCA has reviewed the payroll records of Special Investigative Unit ("SIU") for 2023-24 fiscal year, sample period from July 1, 2023 through March 31, 2024. The review was conducted in accordance with Generally Accepted Government Auditing Standards.

Location Profile

Location Address: 7720 West Oakland Park Blvd, Sunrise, Florida 33351

Chief(s): Kevin A Nosowicz (May 2024 – Current)
Craig Kowalski (June 2019 - April 2024)

Payroll Processor: Theresa Glavey (March 2022 – Current)
Payroll Preparer and Payroll Contact

Summary of Results

During the review of SIU's payroll and timekeeping practices for July 1, 2023 through March 31, 2024, it was noted that payroll records were not filed by pay period, with complete supporting documentation, for any of the four (4) payroll periods reviewed.

Audit Observation

Payroll records were not filed by pay period, with complete supporting documentation, for any of the four (4) payroll periods reviewed.

BPB PR-100 states that Payroll Contact must maintain payroll records "filed by pay period and kept in a secured location for auditing purposes". BPB PR-100 states that the Principal/Director must "ensure that proper documentation is maintained for all items related to payroll and time entry".

During our review of four (4) pay periods for AA and BB payroll areas, we noted that payroll records were not filed by pay period with complete supporting documentation:

- The supporting documentation for the AA Payroll period 08/28/2023 – 09/10/2023 was received on 04/16/2024 after being requested by the OCA on 04/11/2024. Files received were missing sixteen (16) leave and overtime forms. From that list another nine (9) forms were then requested again on 06/14/24.

SPECIAL INVESTIGATIVE UNIT (continued)

Audit Observation (continued)

- The supporting documentation for the AA Payroll period 03/11/2024 – 03/24/2024 was received by the OCA on 04/18/2024. Files received were missing nine (9) leave and overtime forms. From that list, five (5) forms were received, and the remaining four (4) forms were requested again on 04/23/2024. Two (2) forms were received, and the last two (2) forms were requested again on 06/14/2024.
- The supporting documentation for the BB Payroll period 09/04/2023 – 09/17/2023 was received by the OCA on 04/19/2024. Files received were missing thirteen (13) leave and overtime forms. From that list, nine (9) forms were received, and the remaining four (4) forms were requested again on 04/23/2024. From that list, eight (8) forms were received, and the remaining one (1) form was requested again on 04/29/2024.
- The supporting documentation for the BB Payroll period 03/18/2024 – 03/31/2024 was received by the OCA on 04/25/2024.

Failure to maintain payroll records filed by pay period, with complete supporting documentation, does not only cause delays for the audit, but may lead to undetected payroll processing errors that may result in over or under payments and overstated or understated leave balances.

The OCA recommends that the School Police Chief review BPB PR-100 with staff and ensure that proper documentation is maintained for all items related to payroll and time entry. The Payroll Processor maintains payroll records filed by pay period with complete supporting documentation.



**BROWARD COUNTY SCHOOLS POLICE
KEVIN NOSOWICZ, CHIEF**

PHONE: 754-321-0725 FAX: 754-321-0736

July 9, 2024

TO: Jaime Alberti
Chief Safety & Security Officer

FROM: Kevin Nosowicz, Chief,
Broward County Schools Police

SUBJECT: RESPONSE - AUDIT REPORT ON PAYROLL AND TIMEKEEPING

This correspondence acknowledges receipt and prompt review of the findings from the payroll and timekeeping audit performed for Broward County Schools Police, formerly Special Investigative Unit, for July 1, 2023 through March 31, 2024.

The audit identified one observation for Broward County Schools Police as follows:

Observation: Payroll records were not filed by pay period, with complete supporting documentation, for any of the four (4) payroll periods reviewed.

Action Plan to Prevent Future Occurrences: Guardians are required to complete and submit COAs on the first day back after their absence. Supervisors will meet with them on July 25, 2024 to clarify the expectations for proper and timely completion of paperwork in accordance with district policy. Supervisors also meet with payroll clerks on July 9, 2024 to ensure proper and timely notifications are issued for employees who have not submitted their timesheets before the deadline.

We recognize the importance of adhering to audit procedures and timelines and are committed to implementing the necessary measures to prevent future occurrences. The action plan outlined will be promptly put into practice to ensure a smoother and more efficient process moving forward.

Thank you for your attention to this matter. If you need more information, please let me know.

KN:mv

JAIME ALBERTI
CHIEF SAFETY & SECURITY OFFICER

DIVISION OF SAFETY, SECURITY & EMERGENCY PREPAREDNESS

July 9, 2024

TO: Dave Rhodes
Task Assigned Chief Auditor

FROM: Jaime Alberti *JRA*
Chief Safety & Security Officer

SUBJECT: **RESPONSE TO CORRECTIVE ACTION PLAN FROM KEVIN NOSOWICZ –
FY 2023-24 AUDIT ON PAYROLL PROCEDURES**

I am writing in response to the recent audit report on payroll and timekeeping procedures for the Broward County Schools Police Department (formerly Special Investigative Unit, SIU), covering the period from July 1, 2023, through March 31, 2024. I have reviewed the executive summary and appreciate the thoroughness of the audit process identifying one audit observation.

Chief Nosowicz's corrective plan includes clarifying the expectations for the timely and accurate completion of Certificates of Absence (COA) to all employees. Additionally, Chief Nosowicz designated Lieutenant Harvey Jacques to meet with all guardians and guardian supervisors on July 25, 2024, to ensure timely internal notifications when timesheets are not submitted in accordance with our policies and procedures.

We are committed to implementing these measures promptly to enhance our processes and ensure compliance moving forward.

JA:mc

SECTION II

Audit Reports with No Observations

ECONOMIC DEVELOPMENT & DIVERSITY COMPLIANCE DEPARTMENT

PAYROLL AUDIT REPORT FOR THE 2023-24 FISCAL YEAR Period covered July 1, 2023 through March 3, 2024

In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the OCA has reviewed the payroll records of the Economic Development & Diversity Compliance department for the 2023-24 fiscal year, sample period from July 1, 2023, through March 3, 2024. The review was conducted in accordance with Generally Accepted Government Auditing Standards.

Location Profile

Location Address: 7720 West Oakland Park Blvd, Sunrise, Florida 33351

Officers: Denise Mills (November 2023 – Current)
Jasmine Jones (June 2023 – November 2023)

Office Manager I: Mollie Copeland (March 2023 – Current)
Payroll Preparer and Payroll Contact

Summary of Results

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

Audit Observations

None

PINE RIDGE EDUCATION CENTER

PAYROLL AUDIT REPORT FOR THE 2023-24 FISCAL YEAR

Period covered July 1, 2023 through March 31, 2024

In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the OCA has reviewed the payroll records of Pine Ridge Education Center for 2023-24 fiscal year, sample period from July 1, 2023 through March 31, 2024. The review was conducted in accordance with Generally Accepted Government Auditing Standards.

Location Profile

Location Address: 1251 SW 42 Avenue, Fort Lauderdale, Florida 33317

Principal: Henry Brown (July 2017 – Current)

Office Manager I: Maria Padilla-Williams (January 2021 – Current)
Payroll Preparer and Payroll Contact

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

Summary of Results

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

Audit Observations

None

PROCUREMENT & WAREHOUSING SERVICES DEPARTMENT

PAYROLL AUDIT REPORT FOR THE 2023-24 FISCAL YEAR Period covered July 1, 2023 through March 31, 2024

In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the OCA has reviewed the payroll records of Procurement & Warehousing Services department for 2023-24 fiscal year, sample period from July 1, 2023 through March 31, 2024. The review was conducted in accordance with Generally Accepted Government Auditing Standards.

Location Profile

Location Address: 7720 West Oakland Park Blvd, Sunrise, Florida 33351

Assistant Director: Cenira Infante (March 2024 – Current)

Director: Mary Coker (February 2016 – March 2024)

Office Manager I: Ana J. Fernandez (June 2022 – Current)
Payroll Preparer and Payroll Contact

Summary of Results

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

Audit Observations

None

RIVERLAND ELEMENTARY SCHOOL

PAYROLL AUDIT REPORT FOR THE 2023-24 FISCAL YEAR

Period covered July 1, 2023 through March 31, 2024

In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the OCA has reviewed the payroll records of Riverland Elementary School for 2023-24 fiscal year, sample period from July 1, 2023 through March 31, 2024. The review was conducted in accordance with Generally Accepted Government Auditing Standards.

Location Profile

Location Address: 2600 SW 11th Court, Fort Lauderdale, Florida 33312

Principal: Oslay Gil (July 2017 – Current)

Office Manager I: Andrea Larkin (June 2022 – Current)
Payroll Preparer and Payroll Contact

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

Summary of Results

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

Audit Observations

None

SEMINOLE MIDDLE SCHOOL

PAYROLL AUDIT REPORT FOR THE 2023-24 FISCAL YEAR

Period covered July 1, 2023 through February 4, 2024

In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the OCA has reviewed the payroll records of Seminole Middle School for 2023-24 fiscal year, sample period from July 1, 2023 through February 4, 2024. The review was conducted in accordance with Generally Accepted Government Auditing Standards.

Location Profile

Location Address: 6200 SW 16th Street, Plantation, Florida 33317

Principal: Emily A. Gonzalez (July 2022 – Current)

Office Manager I: Delita S. Hymes (April 2022 – Current)
Payroll Preparer and Payroll Contact

A review of the payroll procedures was last performed for the school during the Internal Funds audit for fiscal years 2016 and 2017. The audit results did not indicate any material items that would have resulted in audit exceptions for payroll; however, several topics were discussed with the Principal and Payroll Preparer to improve compliance. The discussion items were related to record-keeping practices, particularly maintaining leave request forms.

Summary of Results

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

Audit Observations

None

SECTION III

Appendices

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

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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.

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Documentation and Record Keeping

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

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

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

Tools and Resources

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

Time Entry

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

Time Entry - Critical Steps

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

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

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Payroll Correction Window - Mondays

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

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

Retroactive Changes

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

Time Keeping Systems

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

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KRONOS

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

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

COMPASS

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

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

The Cross Application Time Sheet (CATS)

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

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

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

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

Variants

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

Absence and Attendance Codes

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

Pay Rates for Additional Position Assignments

Refer to Business Practice Bulletin H-170 Non-Instructional Additional Assignment Agreement Form. This bulletin can be accessed by the following link:

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

Overtime and Compensatory Time

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

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

Overtime Calculation

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

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

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

Payroll Reports

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

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Informational Reports:

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

Required Reports:

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

- (1) Earnings Report (ZHPY_PAY59) – This report lists all payments for employees at a location and displays the gross, net and retroactive totals. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate payments. If an error is identified, the Payroll Contact must, without delay, make the correction during the correction window and contact the appropriate Payroll Processor for additional assistance. The purpose of this report is multifunctional and will assist Payroll Contacts in the following areas:
 - Identify any possible time entry errors that may result in over or underpayments
 - Ensure that employees who are entitled to a paycheck for the pay period are listed with a payment
 - Ensure that employees who are not entitled to payment for the pay period due to unpaid leave, retirement or termination do not receive a payment
- (2) Time Management Report (ZTIM) – This report lists all absences and attendances reported for an organizational unit. The report can be run by pay period, by week, by other specified periods of time and by organizational unit or personnel number. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate time entry. If an error is identified, the Payroll Contact must make the correction during the correction window and contact the appropriate Payroll Processor immediately for additional assistance.
- (3) Overtime Report (BI) – The Overtime Report must be printed and reviewed by the Payroll Contact and Principal/Director after each payroll is processed. The report provides information on overtime paid during the pay period and will enable locations to determine if employees worked at other locations. Hours worked at other locations may place an employee in an overtime status that may impact the locations' budgets. If

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

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

Attendance/Absence and Respective Forms

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

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

A. Attendance

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

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

B. Absence

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

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

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

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

Other Actions

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

Correction of Overpayment:

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

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

Off-Cycle Check Request and Escalation Process

Off-Cycle Check Request

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

Off-Cycle Escalation

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

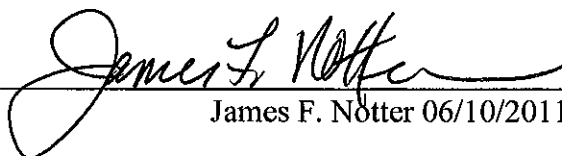
Detailed instructions and copies of the Off-Cycle Check Request and Off-Cycle Check Request -- Escalation Forms can be obtained via the ERP website at: <http://www.broward.k12.fl.us/erp>

Emergency Payments

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

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

APPROVED BY ELT



James F. Nötter 06/10/2011

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OVERTIME PAY OR COMPENSATORY TIME

IT IS RECOGNIZED THAT THERE MAY BE OCCASIONS WHEN IT IS NECESSARY TO REQUIRE EMPLOYEES TO WORK OVERTIME HOURS. THE SCHOOL BOARD POLICY IS TO FULLY COMPLY WITH THE OVERTIME PROVISIONS OF THE FAIR LABOR STANDARDS ACT (FLSA) AND ANY APPLICABLE COLLECTIVE BARGAINING AGREEMENTS. THE BOARD AUTHORIZES THE SUPERINTENDENT TO PAY OVERTIME, OR, UNDER CERTAIN CONDITIONS, TO PROVIDE COMPENSATORY TIME OFF, TO THOSE EMPLOYEES WHO ARE ENTITLED TO OVERTIME PAY UNDER THE FAIR LABOR STANDARDS ACT (FLSA), AND AS REQUIRED PURSUANT TO APPLICABLE COLLECTIVE BARGAINING UNIT AGREEMENTS OR OTHER EMPLOYEE AGREEMENTS.

STATUTORY AUTHORITY: F.S. 1001.41 (1) (2)

FAIR LABOR STANDARDS ACT, CFR 29, Chapter V, Parts 510 to 794

APPROVED AS EMERGENCY ITEM 7/8/76

POLICY ADOPTED: 9/2/76

POLICY AMENDED: 10/20/83; 5/15/86; 8/18/98; 11/09/10

RULES

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.

Effective upon School Board approval, the following criteria shall 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 Fair Labor Standards Act (FLSA) and applicable collective bargaining unit agreements.

1. DEFINITIONS

- a. **Compensatory Time:** Time that may be substituted for overtime pay, for the primary position only, by written, mutual agreement between the assigned administrator and the eligible employee when an employee works in excess of their assigned work schedule.

Employees working in non-exempt positions under FLSA accumulate compensatory time, for each additional hour worked over forty (40) hours in a workweek, at the overtime rate of one-and-one-half (1.5) hours for each hour worked over the forty (40) hour workweek.

Employees working in exempt positions, who are eligible for compensatory time under an applicable collective bargaining agreement, will accumulate all compensatory time on a straight-time basis.

Supervisors shall make every effort to schedule time off for the employee to limit accrued compensatory time to a maximum of thirty-five (35) hours. Federal regulations prohibit a non-exempt employee's compensatory time balance to exceed two-hundred-and-forty (240) hours. Compensatory hours earned in excess of the 240 hours must be paid.

- b. **Position:** Job title or role which an employee performs work for the District.
 - 1) **Primary position:** The regularly scheduled position for which the employee works the majority of their workweek.
 - 2) **Additional position:** A different position than the primary position which may occur on an occasion. An employee may hold one or more additional positions.
- c. **Overtime straight hours (OTS):** Additional hours beyond an employee's work schedule, but less than forty (40) hours per workweek. Employees are eligible for additional compensation, or compensatory time, as remuneration for the overtime hours worked per their collective bargaining unit agreement.
- d. **Overtime Premium Hours (OTP):** Additional hours worked over forty (40) hours in a seven (7) day workweek by a non-exempt employee under the FLSA, or an exempt employee provided with overtime pay under a collective bargaining unit agreement. Such employees are eligible for additional compensation, or compensatory time, as remuneration for the overtime hours worked in accordance with their collective bargaining unit agreement.
- e. **Overtime Pay:**
 - 1) **Primary position – Non-exempt employees:** Hours worked over forty (40) hours in a seven (7) day workweek are calculated at the overtime rate, which is one-and-one-half (1.5) times the regular hourly rate of pay.

Primary position - Exempt employees entitled to overtime pay pursuant to a collective bargaining unit agreement are paid for hours worked beyond the employee's work schedule at the employee's regular hourly rate of pay.

- 2) Additional position – Non-exempt employees: When an employee in a single workweek works one or more additional positions, the rate on the additional position will be used. An employee must be in a similar or like position to receive overtime pay in accordance with the FLSA. If the additional position is not considered similar work to their primary position, the employee will receive the established rate on the additional position.

Additional position – Exempt employees: When an employee in a single workweek works one or more additional positions, the rate on the additional position will be used.

- f. Work Schedule: The standard hours in a workweek that an employee is scheduled to work in their primary position, pursuant to a collective bargaining unit agreement or other employment agreement.
- g. Workweek: A workweek is a fixed and regularly recurring period of seven (7) consecutive 24-hour periods. The workweek may begin on any day of the week and any hour of the day. Once the workweek is established, it may not be changed unless a change is intended to be permanent.

2. DESIGNATION OF EXEMPT AND NON-EXEMPT

- a. The Division of Human Resources will maintain a list of job positions which identify each position as exempt or non-exempt for overtime under FLSA.
- b. Exempt Employee: An employee whose position is exempt from overtime pay under FLSA.
- c. Non-Exempt Employee: An employee whose primary position is not exempt from overtime pay under FLSA.

3. STANDARDS

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

4. OVERTIME/COMPENSATORY TIME

- a. Compensation: When a non-exempt employee is approved to work overtime by the supervisor and works over 40 hours in a workweek in the employee's primary position, the time worked over forty (40) hours shall be compensated at one-and-one-half (1.5) times the employee's regular rate of pay and the employee shall receive either overtime pay or compensatory time.
- b. Compensation Exclusion: Overtime or compensatory time, has not been earned unless the employee has obtained the required approval and worked in excess of their assigned work schedule. Annual/vacation leave, sick leave, official leave and unpaid/paid holidays are not counted as hours worked for purposes of determining overtime or compensatory time.
- c. Fiscal Requirement: The projected cost of overtime must be formally budgeted as part of the annual operational budget.
- d. Prior Approval Requirement: Prior to authorizing the use of overtime, department heads/supervisors/principals must obtain approval from the Executive Leadership Team (ELT) member responsible for the area/department/division.
- e. Supervisory Authority: Once approval to use budgeted overtime hours has been obtained from the ELT member, the department supervisor must approve, in writing, the employee to work the additional hours beyond the standard work schedule. Form #4707 shall be utilized to document advance approval of overtime or compensatory time for employees.
- f. Emergency Use of Overtime: Will be determined by the appropriate supervisor on a case by case basis.
- g. Upon transfer/promotion to another department within the District, payment for all accrued but unused compensatory time shall be paid to the employee, based on the regular rate of pay in effect prior to the transfer/promotion, within sixty (60) days of the effective date of transfer.
- h. Upon separation of employment with the District, payment for all accrued but unused compensatory time shall be included in the employee's final paycheck, as required under 29 CFR, Chapter V, Part 553, §553.21(3)(B).

5. DECLARED EMERGENCIES

In the event that a declaration of emergency is proclaimed by the governor, local city or county governmental authority, employees will be compensated when required to work. Employees will be compensated in the following manner: Non-exempt employees' compensation is determined by the provisions for declared emergency compensation outlined in the applicable collective bargaining agreements. Exempt employees will be compensated at the employee's regular rate for the overtime worked. All overtime worked related to a declared emergency must be authorized and approved prior to performing the duties.

STATUTORY AUTHORITY: F.S. 1001.41 (1) (2)

FAIR LABOR STANDARDS ACT, CFR 29, Chapter V, Parts 510 to 794

APPROVED AS EMERGENCY ITEM 7/8/76

POLICY ADOPTED: 9/2/76

POLICY AMENDED: 10/20/83; 5/15/86; 8/18/98; 11/09/10