

QUESTAR III
PUTTING STUDENTS FIRST

Scotia-Glenville Central School District:
FY 2021/22 Staff Attendance Audit

www.questar.org



November 8, 2022

Board of Education
Scotia-Glenville Central School District
900 Preddice Parkway
Schenectady, NY 12302

We have completed the review of controls for the Scotia-Glenville Central School District. Our engagement was designed to evaluate the adequacy of internal controls over staff attendance to ensure they are appropriately designed and operating effectively and efficiently. And, to provide a report with recommended changes for strengthening controls and reducing identified risks.

The purpose of the review was to evaluate the internal controls that the District has in place to prevent errors, detect fraud, and ensure that financial reporting is accurate and that the District assets are safeguarded.

RELIABILITY OF INFORMATION

In performing our engagement, we obtained a sample from the population of paid time off transactions to test the accuracy and reliability of information provided by District personnel.

As noted, the purpose of our engagement was to assist you in improving the process by which you monitor and manage the risks that face the District. Any comments and recommendations in the attached report are the responsibility of the district to implement, accept the risk as identified, or implement alternative controls that will mitigate the risk to a level that is acceptable by the District. Ultimately, it is your responsibility to assess the adequacy of your risk management system.

DISTRIBUTION OF THE REPORT

This report is intended solely for the information and use of the Board of Education and management of Scotia-Glenville Central School District and should not be used for any other purpose.

We appreciate the opportunity to serve you and thank the individuals in your organization for their cooperation. Over time, it will be necessary to reassess your risks to ensure that they have not changed and to ensure that your risk management system is functioning properly. Through our ongoing involvement with you as a client and our knowledge of your district and its processes, we are in a unique position to assist you with that process. Please contact us at any time should you desire such services.

Sincerely,

Mark Beaudette

Mark Beaudette
Internal Audit Manager
Questar III

Executive Summary

Objectives and Scope

The Scotia-Glenville Central School District asked us to examine the District's staff attendance process. Key objectives included evaluating if the District adheres to bargaining agreement language.



The audit covered paid time off from July 1, 2020 to June 30, 2021. Our fieldwork concluded on May 13, 2022.

Acknowledgements

We would like to thank the staff of the Scotia-Glenville Central School District for their courteous and prompt assistance during our audit.

Conclusion

Two observations were noted and are summarized below. Our recommendations are detailed in the report.

Reference	Observation	Risk
1	Various issues found during attendance testing	 Medium
2	District should document attendance procedures	 Low

FY 2021/22 SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT STAFF ATTENDANCE AUDIT REPORT

ENTITY NAME	Scotia-Glenville Central School District
REPORT DATE	May 13, 2022
PROCESS REVIEWED	Staff Attendance
PERSONNEL INTERVIEWED	Martha Moran, Human Resources Specialist Cathleen Knauf, Executive Secretary Various District Staff, as needed
SCOPE OF WORK	<p>We reviewed the District's policies and conducted interviews with relevant personnel to assess the efficiency and effectiveness of the staff attendance processes.</p> <p>We reviewed the collective bargaining agreements for an understanding of request and approval processes, unused balance carryover, and types of absences, including sick bank contributions.</p> <p>We selected a sample of 30 employees from a population of 495 employees with leave balances for the fiscal year ending June 30, 2021 and tested these for District required documentation and accuracy.</p> <p>In addition, we reviewed timesheets for all employees who regularly complete a timesheet from our sample of 30 employees, which was five employees. We tested timesheets from October 2020 and April 2021 to evaluate if employees paid time off recorded on the timesheets were entered into nVision.</p>
SCOPE RESTRICTIONS	None were noted.
AUDIT OBJECTIVES	<ul style="list-style-type: none"> • Evaluate the efficiency and effectiveness of the staff attendance process; • Determine the existence and effectiveness of the system of internal controls; • Evaluate compliance with laws, regulations, and policies; and, • Provide recommendations to help mitigate any identified risks.
KEY PROGRAM CONTROLS	<p>The District has created the following key program controls designed to meet business obligations, provide accountability, and promote operational effectiveness & efficiency:</p> <ul style="list-style-type: none"> • The District uses the nVision system to track and account for each employee's time off benefits; • Either daily or weekly depending on the building, each building secretary will send an attendance report of staff who were absent to the Human Resources Specialist for non-instructional staff and to the Executive Secretary for instructional staff absences.

	<ul style="list-style-type: none"> • The Human Resources Specialist records non-instructional paid time off in nVision on a weekly basis, and the Executive Secretary records instructional staffs paid time off in the system daily. • The District's teachers are required to use the BOCES sub-service for attendance to ensure substitute teachers are appropriately assigned; • Each employee's time off is accumulated, credited and charged in accordance with the applicable bargaining agreement.
<p>OBSERVATIONS AND RECOMMENDATIONS</p>	<p><u>Observation 1:</u> From the sample of 30 employees tested we identified the following:</p> <ul style="list-style-type: none"> • 13 instances where an employee did not have a personal leave request form on file where we would have expected to see one. During conversations with district staff, they noted requests for personal leave can be verbal between the employee and supervisor or sent via email. In addition, at the high school we noted the building did not keep the personal leave requests on file and gave them back to the employee for their records. • 6 instances where the employee did not request their personal time off in advance per the contract. According to the Teachers, Teaching Assistants, and Aides and Monitors Contract, unless there is an emergency, advanced written notice of 3 school days must be given to the immediate supervisors before personal leave may be taken. • 1 instance where we were unable to determine if the employee requested their personal time off three school days in advance per the contract language because the employee did not fill out a date on the request form. • 1 instance where there was no supporting documentation on file to support a day of jury duty leave. We would have expected to see a jury duty summons letter from the county. • 8 instances where buildings and grounds employees did not have a vacation leave request form on file where we would have expected to see one. According to the Employees Local 766 contract, "employees shall submit in writing their request for vacation five (5) work days in advance for approval by supervisory personnel." • 1 instance where an employee was recorded in nVision as taking a vacation day but according to the leave request form the employee did not request to take the day off. • 1 instance where an employee recorded a sick day on their timesheet, but it was not entered in nVision. • 1 time-bank roll over from 2020-21 to 2021-22 where the employee's remaining personal day was not rolled into their sick leave balance. According to the School Aides and Monitors Unit Contract, "unused personal days may be rolled over to accumulated sick leave."

	<p><i>Recommendation: The District should retain documentation related to all employee absences. The District should also ensure employees are filling out the leave request forms timely per the contract language, and that employees are filling out the forms properly. District staff should also ensure they are rolling over time accrual balances in accordance with contract language.</i></p> <p><u>Observation 2:</u> The District does not have a detailed operational procedure in place for the day-to-day attendance process. We noted the District does have a short procedure on file for the roll-over of accrued time.</p> <p><i>Recommendation: The District should create an operational procedure to outline the process for recording employee attendance in the event a new employee were to take over the attendance process. In addition, the District should assign an employee to review any roll-over of accrued time to ensure the time rolled-over correctly.</i></p>
<p>SUBMITTED BY:</p>	<p>Alexa Schaefer Internal Auditor- Questar III BOCES</p>
<p>DATED:</p>	<p>May 13, 2022</p>

Response to Questar III Scotia-Glenville FY 2020-2021 Staff Attendance Audit

Observation 1 and Recommendation

Corrective Action:

- The District School Business Official will send a communication to Administrators before 9/1/2022 to follow contractual language for Personal Business and Vacation requests and approvals. Please note that Emergency verbal approvals occur, are approved and such approvals will be followed up with written documentation. Also, there are times when a person runs out of sick time and payroll pulls vacation time in order for them to get paid, going forward we will document these instances for auditing purposes.
- The District School Business Official will send a communication to Building Secretaries and Department Secretaries (Transportation, B & G, and PPS) requesting that approved Personal Business and Vacation request/approvals remain on file and made available for review upon request.

Observation 2 and Recommendation

Corrective Action:

- Have the nvision Attendance processes user guide available to Questar and any staff who may be required to enter attendance in the nvision database.
- A weekly/yearly process for non-instructional exists and was provided to Questar. A similar document will be provided for instructional attendance.
- The School District refers to the Collective Bargaining Agreements for Paid and Unpaid Leave policies.

Instructional Attendance Procedure

Daily:

- Receive daily attendance from School building secretaries
- Record attendance and subs in nvision HR database daily
- Request support documentation for Covid sick time, Jury Duty, Bereavement, Military Leave, Mammogram, Cancer Screening, etc. Keep in personnel medical file (separate & from employee file & confidential)

Weekly:

- Alert payroll clerk when an employee has exhausted use of PTO and "No Pay" will begin. Continue to update as time is taken.
- Alert Business Manager when contractual employees have exhausted time and request letter informing employees, they may need to have pay deducted and held until time worked.
- Provide attendance records to staff upon request and respond to inquiries.

Bi-Weekly:

- Check BOE Agenda for new contractual staff to add PTO accruals in the nvision HR platform.
- At end of pay cycle pull Sub Listing report for pay period, change sub total by employee to yes and adjust start and end dates of pay cycle, click run and print.
- At end of pay cycle go to CR BOCES Eschool Solutions, hover over Administrator and click on job/inquiry reports, change job status to finished, sub status to filled, start and end dates of pay cycle, Sort order Substitute Name then by Start date. Click Search, Create Report, Run.
- Compare two reports to ensure accuracy, make corrections based off of building attendance sheets and verification from buildings.
- Give updated/corrected packets to payroll for their paperwork by Wednesday morning after pay cycle ends.

Yearly:

100

11

100

100

100

100

100

100

100

100

100

100

100

- At the end of the school year, send home nvision Attendance Notice, documenting time used throughout school year. Request review, sign & return of these forms.
- Verify corrections with stored documentation, if there is a discrepancy ask the employee to reach out to building secretary and have them send attendance person acknowledgement of correction or take no corrective action
- Each year review instructional CBA's and MOA's for changes to PTO accruals.
- Make any changes in the nvision database to attendance profile groups, attendance profiles and codes
- Roll the attendance over once all corrections are made and profiles are updated for Administrators, Teachers, TA's & Nurses. Manually go through each group confirming correct roll-over attendance and make adjustments to any part-time or prorated positions.
- Distribute Attendance Letters with start and end date of July 1st each year for the upcoming school year to schools to be placed in mailboxes upon return to school for their records.

NON-INSTRUCTIONAL ATTENDANCE

Yearly:

- Each year review non-instructional CBAs for changes to attendance accruals.
 - Provide non-instructional groups with a copy of their 6/30 attendance record for their review-resolve any discrepancies.
 - Make any changes in the nvision HR database to attendance profile groups, attendance profiles and codes.
 - Roll the attendance after July 1 each year for all non-instructional employees in the nvision database:
Management Confidential, Aides & Monitors, Local 766, Clerical staff. This function updates annual accruals.
 - Update vacation accrual spreadsheet for 12 -month non-instructional staff as per CBAs.
 - Enter vacation accruals in nvision database.
 - Provide non-instructional groups with a copy of their 7/1 attendance record for their review-resolve any discrepancies.
-

New Non-Instructional employees:

- Upon hire, enter accruals in nvision database as per CBA.
 - Update monthly accruals in nvision database.
-

Weekly:

- Receive weekly non-instructional attendance from building/department secretaries.
- Record attendance in nvision database.
- Alert payroll clerk when an employee has exhausted accruals and "NO PAY" will begin and resolve any discrepancies with timesheet information.
- Alert Business Manager when contractual employee has exhausted time and recommend moving to timesheet.
- Provide attendance records to staff upon request and respond to any inquiries.