

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
INTERNAL AUDITING DEPARTMENT**

**REVIEW OF
C. A. WEIS ELEMENTARY SCHOOL
SATURDAY SCHOOL PROGRAM
FOLLOW-UP WORK**

PROJECT # 2002-14

Accepted By Audit Planning and Review Committee:

August 19, 2002

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August 20, 2002

Field Work Conducted By:

**Ms. Deborah Fussell
Auditor**

Report Issued By:


Director, Internal Auditing

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
C. A. WEIS ELEMENTARY SCHOOL
SATURDAY SCHOOL PROGRAM
FOLLOW-UP WORK
REVIEW REPORT**

Background

We performed a review of the Saturday School Program at C. A. Weis Elementary School and issued a report on March 5, 2002. The original scope of that review focused on the current year's program (fall of 2001). However, records for the previous year's program were also reviewed as deemed necessary. Our findings with regard to that report were inconclusive. After the issuance of that report, we were made aware of a possible duplicate payment for services performed in conducting the FCAT test taking fair held at C. A. Weis Elementary School on Saturday, March 10, 2001. The fair is conducted to help students prepare for taking the Florida Comprehensive Achievement Test or FCAT later in the spring. Students enrolled in the Neighborhood Learning and the Saturday School Programs were to attend the fair. According to the Director of Title I, teachers were told that they would be paid for up to 12 hours of extra pay for planning and working the FCAT fair from funding provided from the Neighborhood Learning Center project.

Scope, Authority and Objectives

Based on the information provided to us, we conducted a limited scope review of payroll time sheets and related records for payments made to employees at C. A. Weis Elementary School in connection with the FCAT fair held on March 10, 2001. We also made inquiries of the Title I Director and other District personnel. Our work serves as follow-up to the review of C. A. Weis Elementary School issued March 5, 2002. We conducted our review in accordance with standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors.

The objective of our review was to determine whether duplicate payments were made for planning and working of the FCAT Fair held on March 10, 2001.

Conclusion

Seven employees received extra pay for planning and conducting the FCAT fair held on March 10, 2001. Payments received by these employees for their services appear to have been made from two different project sources. The Saturday School Program project was administered and controlled by the former principal of C. A. Weis Elementary School and the Neighborhood Learning Program project was administered and controlled by an administrator in the Title I Office. Time sheets submitted as documentation for payments made from each project were not in sufficient detail to determine the actual times and dates the employees worked but instead only listed total hours worked and no supporting documentation was attached. The school principal and administrator in charge of Title I funds both signed and approved time sheets that were submitted to the District Payroll Department for payment from each of their funds.

Enclosed is a table reflecting total hours paid to each employee.

Related to the above payments is an issue addressed in our initial report on the Saturday School Program at C. A. Weis Elementary School. There, we noted three employees (all of whom received extra pay for conducting the FCAT Fair on March 10, included in the discussion above) were also paid for a total of 156 hours each to conduct the Saturday School Program at Weis Elementary during the 2000-2001 school year. According to the description contained on the time sheet for those payments, they were paid for "Saturday School beginning 09/00 ending 03/01". There was no supporting documentation that identified which Saturdays they were paid for or whether some of those hours were worked on other than Saturdays. Based on the lack of documentation, we were unable to determine conclusively that duplicate payments were received for the FCAT Fair held during March 2001.

We are concerned that the documentation provided did not contain specific detail to identify the actual times, days and services for which the extra pay was being made. There exists the possibility that these three employees may have been paid twice for working Saturday, March 10, 2001, once for the Saturday School Program and again for the FCAT Fair conducted the same day. Accordingly, we recommend that the Superintendent and/or human resource department personnel perform a more thorough investigation including interviewing the teachers involved to determine the actual days and times worked to determine whether they were paid twice for services performed on that day. During subsequent conversations with the current principal at C. A. Weis Elementary School, we learned that since her appointment to the school in December of 2001 no compensation has been paid in connection with the Saturday School Program and the school did not conduct a test taking fair this spring.

Compensation for extra pay in Escambia County amounts to millions of dollars annually. The lack of detailed information on time sheets submitted for extra pay creates the potential for duplicate payments for time worked. In this case and in others, we suspect that payment for services performed, especially extra pay, could be funded from more than one source and administered by more than one person. In addition, vague or no descriptions on time sheets that only document hours worked on a project or workshop and not specific days and times can lead to other discrepancies of time worked vs. time paid. Manual comparisons of time sheets by payroll department personnel for possible duplication of payments, if performed, are inefficient and subject to human error and judgment. These issues are of particular concern to us.

We recommend that time sheets submitted to the Payroll Department for extra pay include actual hours worked for each day. This data should then be keyed and captured electronically. Once captured, accounting/payroll department staff should develop controls to compare payments for extra pay for possible duplicate/over payments when multiple funding sources are involved.

Finally, detailed supporting documentation for time submitted for extra pay showing dates, times, and the nature of work performed should be required and retained by the approving authority.

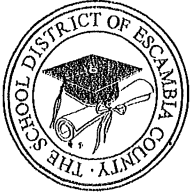
Please see the Superintendent's response to the above comments following.

**C. A. Weis Elementary School
Saturday School Review Follow-up**

Hours Paid For Working the FCAT Fair on March 10, 2001

Teacher	Total Hours Paid		Total Hours Paid
	Neighborhood Learning Funds	Saturday School Funds	
1*	12	22	34
2*	12	15	27
3*	12	15	27
4	12	11	23
5	12	15	27
6	12	15	27
7	12	15	27
Totals:	<u>84</u>	<u>108</u>	<u>192</u>

*These teachers were also paid to work the Saturday School Program throughout the entire school year, which may have included this date.



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

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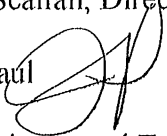
JIM PAUL, SUPERINTENDENT

"Making A Positive Difference"

July 31, 2002

MEMORANDUM

TO: Sam Scallan, Director, Internal Auditing

FROM: Jim Paul 

SUBJ: Preliminary and Tentative Report on Follow Up Review of
C. A. Weis Saturday School Program

In response to your memorandum dated May 30, 2002, I have discussed the review of the C. A. Weis Saturday School Program with the Finance Department and Senior Staff. Based on the information presented in your memorandum and discussions with Staff, I do not believe that a programmatic change in the payroll system is practical. However, I do believe compliance with current District administrative procedures will improve with additional communication to schools and departments. Our plan of action is as follows:

- Payroll Personnel will review current processes and administrative procedures for processing extra pay time sheets.
- Administrative procedures for extra pay for Educational Support Personnel and Instructional Personnel will be distributed to all schools and departments.

Additionally, the Payroll Department will provide in-service training at various workshops occurring throughout the year. I believe these measures will improve compliance with District administrative procedures.

JP/LL/dlh

c: School Board Members
Audit Committee Members
Barbara Linker

AUG 01 2002

