



*"Making a Positive Difference"*

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## Memorandum

TO: Linda Lewis, Director  
Payroll and Benefits Accounting

FROM: David J. Bryant, Director  
Office of Internal Auditing

DATE: October 15, 2009

SUBJECT: Bellview Middle School  
Employee Leave Procedures Follow-Up

Per your request, we visited Bellview Middle School (Bellview) to perform a follow up on the procedures established at the school related to recording and processing employee leave. Our objective was to document leave was remitted and recorded when employees were absent and to determine if current leave processes and forms are sufficient and functioning properly. The purpose of this memo is to document the results of our follow up.

We interviewed the school secretary at Bellview to obtain an understanding of the procedures related to recording and processing of employee leave. We then judgmentally selected the timeframe of April 16, 2009 through May 15, 2009 to examine daily sign-in records and payroll time reports for both faculty and substitute teachers. A report from the SEMS (Substitute and Employee Management System for schools) system which listed all substitute teachers requested during the above timeframe was also obtained.

A brief description of the forms and processes implemented by Bellview are as follows:

### Faculty Sign-In Log

Instructional personnel sign this form upon arrival at the school each day. The Secretary denotes any known absences on the form, and follows-up on any days on which personnel failed to sign-in. The Secretary also uses this form to document when a leave form is received from the personnel and the type of leave.

### Substitute Sign-In Log

Substitute personnel sign this form upon arrival at the school each day. The form includes for which instructional personnel the substitute is substituting. This form serves as back-up for entry of pay for substitutes.

### Employee Payroll Time Report

This form documents the days worked and various types of leave taken by personnel. It is the product of the employee payroll entry process.

### Substitute Payroll Time Report

This form documents pay for substitutes. It is the product of the substitute payroll entry process.

We randomly selected 16 teachers from the Faculty Sign-In Log to test, which represented approximately 20 percent of the teachers on the Log. The sample of teachers was tested to verify leave was entered into payroll for each day a teacher was absent during the timeframe by performing the following steps:

- Traced from the Faculty Sign-In Log to the Employee Payroll Time Reports to ensure leave was entered for all days in which a teacher in the sample was noted absent by the Secretary on the Faculty Sign-In Log. Also, investigated any days which were left blank on the Faculty Sign-In Log.
- Vouched from the Substitute Sign-In Log to the Faculty Sign-In Log and highlighted each day on the Faculty Sign-In Log in which a substitute was noted as working for any teacher in our sample.
- Vouched from the Substitute Payroll Time Reports to the Faculty Sign-In Log and highlighted each day on the Faculty Sign-In Log in which a substitute was noted as working for any teacher in our sample.
- Vouched from the SEMS Substitute Job Report to the Faculty Sign-In Log and highlighted each day on the Faculty Sign-In Log in which a substitute was noted as working for any teacher in our sample.
- For each day highlighted resulting from the above steps, we verified no initials were present by the teacher and verified leave was entered into payroll for the teacher for each day.

The results of our testing are as follows:

- We noted one of sixteen teachers tested had an instance in which leave was unable to be verified as processed per payroll records for a day in which the teacher was marked absent on the Faculty Sign-In Log. Neither the Substitute Payroll Time Report, SEMS Substitute Job Report, nor the Substitute Sign-In Log indicated a substitute was requested or paid for the teacher for this day. This scenario suggests that the teacher may not have signed in on the Faculty Sign-In Log; however, it is unclear why the Secretary would note the employee as absent if the employee was present.
- For the sixteen teachers tested, we noted 9 days on the Faculty Sign-In Log which were left blank. For these days, neither the Substitute Payroll Time Report, the SEMS Substitute Job Report, nor the Substitute Sign-In Log indicated substitutes were requested or paid for the teachers. We did note leave was entered for 2 of the 9 days. Without either the initials by the teacher indicating his/her presence or the noting of an absence of the teacher by the Secretary for the days left blank, it is difficult to verify if the teacher was present or absent on these days.

Overall, it appears the school has sufficient procedures in place concerning employee leave. However, it appears weaknesses in internal controls exist. We offer the following recommendations:

- When an employee is marked as absent, the Secretary should follow-up to determine if a leave form is required. The reason should be documented if no form is required.
- All blanks on the Faculty Sign-In Log should be investigated to determine if the employee is absent, or failed to sign-in.

- Employees should be reminded of the sign-in process to ensure no days are left blank if they are present.
- The Faculty Sign-In Log is currently a “weekly” form. We recommend this form be changed to be a “**daily**” form. The form should be collected by the Secretary after the arrival of all personnel. The form should be reviewed on a daily basis by the Secretary, and any absences should be noted and discrepancies should be researched. A daily form would help ensure employees do not go back and sign-in for previous days for which they were absent.

It is our understanding there is not a standard operating procedure or standardized set of forms used by schools to document employees’ or substitutes’ presence on campus each day. We recommend researching processes at other schools, including elementary and high schools, to determine best practices, and then developing a standardized procedure and set of forms for all schools to use. Our office is willing to assist you in this research.

If you have any questions or need further assistance, please feel free to contact me.

DJB/jbc