

**INTERNAL AUDITORS' REPORT**  
**Huntington Union Free School District**  
**For the 2014-2015 Fiscal Year**



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October 1, 2015

Board of Education and Audit Committee  
Huntington Union Free School District  
Administrative Offices  
50 Tower Street  
Huntington Station, New York 11746

To the Members of the Board of Education and Audit Committee:

In accordance with the terms of our engagement with the Huntington Union Free School District we have performed the District's annual risk assessment update as required by Chapter 263 of the Laws of New York of 2005 for the 2014-2015 school year.

Chapter 263 of the Laws of New York of 2005 requires that school districts establish an internal audit function to perform a risk assessment of district operations including, but not limited to, a review of financial policies and procedures and the testing and evaluation of district internal controls.

Internal controls are procedures put in place by management to help achieve the stated mission and objectives of an organization. The design and implementation of internal controls is the responsibility of management. These control procedures help promote efficiency in operations, reduce risk of loss and ensure reliability of financial data. In addition, internal controls are designed to provide reasonable, but not absolute, assurance regarding the achievement of the entity's objective to promote compliance with established policy, laws and regulations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits derived. There are inherent limitations that should be recognized in considering the potential effectiveness of any internal control system such as errors, mistakes of judgment, carelessness, collusion or other factors.

### **Annual Risk Assessment**

Risk assessment is the entity's identification and analysis of relevant risk to the achievement of its objectives, forming a basis for determining how the risks should be managed. It should identify risk and analyze the likelihood of occurrence and impact. This process allows the Board of Education to determine how much risk it is willing to accept and to set priorities accordingly. The assessment should focus on what can go wrong that would prevent the achievement of the objectives, the likelihood and consequences of something going wrong, and what actions can be taken to minimize the potential of occurrence.

In assessing risk, we consider both inherent risks: the risk associated with a system based upon the nature of the transactions processed by that system (i.e. quantity, complexity, value, etc.) and control risk: the risk that the system of internal control is not adequately designed to prevent or detect errors or irregularities.

Risk assessment is an ongoing internal audit function. This process includes a review of policies, procedures and controls that the District has in place to prevent errors, detect fraud, safeguard District assets and ensure that financial reporting is accurate. Interviews and checklists are utilized to confirm our understanding of the control process and assess changes in risk, with an emphasis on increased risks related to changes in key personnel, changes in policies, laws and regulations and new policies, laws and regulations. The scope of our risk assessment engagement did not include testing the operating effectiveness of such controls. Risk assessments of key operational and financial areas are documented in a matrix to facilitate monitoring of risks on an annual basis.

Our procedures were not designed to express an opinion on the internal controls of the District, and we do not express such an opinion. Because of inherent limitations of any internal control, errors or fraud may occur and not be detected by internal controls. Also, projections of an evaluation of internal controls to future periods are subject to the risk that procedures may become inadequate because of changes in conditions.

The key operational and financial areas include the following general categories:

- Governance and Planning
- Accounting and Reporting
- Revenue and Cash Management
- Grants
- Special Education
- Payroll
- Employee and Retiree Benefits
- Human Resources
- Purchasing and Expenditures
- Facilities
- Fixed Assets
- Safety and Security
- Food Service
- Extraclassroom Activity Fund
- Student Related Data
- Information Systems

Upon consideration of the potential risks in the District's various operational and financial areas, the audit committee directed us to perform detailed testing/evaluation procedures in one or more key areas.

## Detailed Testing/Evaluation Procedures

As a result of the risk assessment process, with the assistance of the District's audit committee and management, tests have been designed to evaluate the effectiveness of existing internal controls and their implementation in the following area(s):

- Employee Attendance (pages 4 - 18)
- Employee Leave Benefits (pages 19 - 23)
- Employee Separation Payments (pages 24 - 30)

We have performed the testing and evaluation for the operational/financial area(s) listed above. The results of this testing and evaluation, as well as our findings, recommendations and management's response are reported in the following section. As part of the ongoing internal audit function, we will continue to assess and monitor the implementation of any corrective actions deemed necessary.

This report is intended solely for the use and information of the Board of Education, Audit Committee and management of the Huntington Union Free School District and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve you as internal auditors and thank the District's management and staff for their assistance and cooperation.

Very truly yours,

*Sheehan & Company, CPA PC*

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Sheehan & Company, C.P.A., P.C.  
Brightwaters, New York  
October 1, 2015

## **Employee Attendance**

### **Background**

Depending upon an individual's employment classification, a collective bargaining agreement, a personal contract, or Board policy governs compensation issues such as pay, time and attendance, leave, and other employee benefits. Negotiated wages and benefits for District personnel represent a significant commitment of public resources. To control these costs and help ensure that the District receives fair value for its payroll dollars, all payments for personal services and employee benefits should be regularly compared to properly negotiated contracts.

An effective system of internal controls over payroll processing helps ensure that employees are paid only those wages, salaries and benefits to which they are entitled. Internal controls include effective management oversight of those charged with processing payroll and adequate segregation of financial duties so that no one individual can control all aspects of financial transactions. Good controls include having and enforcing written policies and procedures to provide reasonable assurance that complete and accurate time and attendance records are maintained and the use of leave accruals is monitored and reviewed routinely.

District employees are contractually entitled to various leave benefits (vacation, sick leave, personal leave, etc.) based on factors such as length of service and job title. Each employee's leave benefits must be properly accrued and adjusted (reduced) as benefits are used. Certain unused benefits may be carried over, year to year, and accumulated for future use (with some employee classifications and types of benefits being subject to limitations), or paid out upon separation from the District. Because the accumulation of unused leave benefits can be significant, proper controls over the recording of attendance are imperative to be sure that benefits used are properly charged against employees' accrued leave benefits.

## **Overview of Procedures Currently in Place**

It is important to understand the attendance process as a whole before specifically addressing its role in tracking an employee's paid leave usage and entitlement. To assist in presentation, the attendance process will be broken down into three general sections:

1. Monitoring
2. Reporting
3. Recording

The necessary controls should be incorporated into each of these "sections" in order to ensure the integrity of the attendance information. Accurate attendance information, in turn, is essential to accounting for the usage of paid leaves to which an employee is entitled.

Although accurately monitoring, reporting and recording the attendance of all employees is important to the District, this report and the underlying internal audit was not designed to specifically include the process as it applies to hourly employees or those without contractual paid leave entitlements. For the most part, the attendance for this category of employees is reported via biweekly timesheets. Contractual employees may work additional hours in other capacities within the District (i.e. a teacher may also be a drivers' education instructor). These additional hours are also reported via timesheets.

### **Monitoring**

For operational and administrative purposes, the District has assigned each school and department a building code. It is important to note that although each building code is a separate reporting unit for payroll purposes, not all building codes report attendance.

The attendance process applies to all building codes with the exception of the Music Department (whose attendance is maintained in the applicable schools or administrative departments), Drivers' Education, Alternate High School and Saturday Academy. A designated person (attendance taker) has been charged with collecting and reporting payroll and attendance information for each reporting unit. In addition, a person has been designated to review and approve the information submitted. Exhibit A details this information in tabular form. The attendance takers are listed in the "Contact" column; the reviewers are listed in the "Authorized" column.

### *Monitoring - Reporting Unit is a School*

The attendance taker in each school gathers attendance information in the same general manner. Each uses a "sign in" system; this is not, however, administered uniformly:

- Most schools require staff to sign in and out. One school requires staff to sign in only.
- Only one school requires all staff to indicate the time of arrival and the time of departure when signing in. Others have a "time" requirement only for those staff members that are hourly employees and whose hours / attendance is reported via biweekly timesheets.
- Only two schools require that their entire staff sign in - including the principal and assistant principal. The other schools require sign ins of teachers, aides, monitors and specials (staff that travels between locations and either teach a specialized subject - health, foreign language, music, etc. or provide services - psychologist, speech therapist, etc.), while others may include clericals, school nurses and other staff members.

The names of those required to sign in are preprinted on the weekly (or bi-weekly) sheets. The sheets themselves are maintained on clipboards that are either kept on a counter in the main office, on a ledge outside the main office, or hung on a bulletin board in the main office. Enforcing the sign-in requirement is a difficult task. Many staff members, although listed on the sign-in sheets, do not sign in. Reminders of the requirement are repeatedly made, both verbally and in the form of notes in the staff members' mailboxes. One attendance taker explained the way in which the requirement is enforced at her school. She noted that the clipboards that hold the sign-in sheets are brought along during a fire drill - the sheets are used to account for the staff once everyone has "evacuated" the building. If the staff member did not sign in that morning, their name is not called while taking attendance during the drill.

Acknowledging that the sign-in sheets cannot be relied upon solely to account for attendance, each school's attendance taker uses a combination of manual lists they compile of absentees on a given day (some are maintained on daily calendars; others are more formal) and the district's AESOP system. Although not required to, one attendance taker maintains an attendance card for each staff member. In all schools, the manual lists, calendars or attendance cards are maintained for at least one year in the event they are needed for reference purposes.

AESOP is an automated substitute placement and absence management system and is accessible primarily on-line. Staff members are encouraged to use the AESOP system if they are going to be absent on a given day - by entering their absence (either planned in advance or because they are ill), substitutes are scheduled to fulfill their job responsibilities accordingly. Although encouraged to, many staff members do not report their absences on AESOP and that, according to the District's Payroll Supervisor, is the reason that the District does not utilize the integrated attendance system that AESOP makes available.

Reasons for absences can be broken down into two general groups: planned and unplanned.

Planned absences are those that are known about in advance. These generally fall under the "paid leave" category and include personal days and vacation days. It is a requirement for such planned absences to be pre-approved. An instructional staff member will fill out a Personal Business Day Form and submit it to the attendance taker in his/her school. The attendance taker, in turn, will submit the form to the authorized individual (usually the school principal) for approval. Once approved, the attendance taker will access AESOP, enter the planned absence accordingly and file the physical form (which will be used when the absence actually occurs and needs to be reported). Non-instructional staff will fill out similar forms - for Personal Business Days or Vacation Days (instructional staff are not entitled to vacation days per their contract), which will go through the same approval process. Exhibit B is an example of a Personal Business Day Form for Instructional Personnel.

Unplanned absences are generally due to illness. Although in theory, any staff member can report their absence via the AESOP system, it is generally used only by teachers, aides and monitors. Staff is encouraged to report an unplanned absence as early as possible on AESOP so that substitute assignment/placement can get underway. After a certain point each morning, AESOP is no longer accessible for the purpose of reporting an unplanned absence. Staff, instead, will contact their school's attendance taker by telephone and sometimes by email, voice mail or text. This is where the attendance taker's manual lists are important. As calls come in, the attendance taker must ascertain that the absence is not only noted for attendance purposes, but also that the staff member's responsibilities will be adequately addressed - either by a substitute or coverage by another staff member.

It is important to note that even though a staff member may not be required to sign-in, there is *always* a requirement to report all planned and unplanned absences to the person who is the staff member's attendance taker.

At the end of each week, the attendance taker gathers all of the attendance information they have compiled - sign-in sheets, AESOP reports (Exhibit C), manual absentee lists and paid leave (planned absences) approval forms and prepares to report attendance accordingly.

### *Monitoring - Reporting Unit is a Department*

#### *School Lunch Program*

Although the attendance taker is physically located in the High School, the School Lunch Program staff members are located in each of the schools in the District. As such, each school has its own sign-in sheets. All staff sign in and out each day, indicating their time of arrival and departure. The staff names on the sign-in sheet for the high school are pre-printed; the staff members fill in their own names on the sheets at the other schools.

Planned absences are administered in the same way as described for the individual school - forms are submitted and approved. The AESOP system is not used in this department - all unplanned absences are reported via telephone call - either to the attendance taker directly or to the staff member's supervisor, who in turn notifies the attendance taker.

Although not required to, the attendance taker in this department maintains attendance sheets for each employee, recording absences of any nature accordingly upon notification.

The attendance taker receives the physical sign-in sheets on the Monday after the week has ended. (Food Services has its own courier.) At this time all the attendance information is gathered in preparation of attendance reporting.

### *Buildings and Grounds*

Again, while the attendance taker is physically located in the High School, the Buildings and Grounds staff (custodians) is located throughout the district. Instead of sign-in sheets, custodians use time cards and punch in and out at their respective assigned locations. The custodians sign their respective time cards and many also tally up their time and indicate the total hours worked for the week.

Personal Business or Vacation forms are also required for all planned absences. The staff obtains approval from their immediate supervisor and then submits the form to the attendance taker who obtains final approval from the Director of Facilities. All vacation requests are required to be submitted at the beginning of the year in order to ensure adequate planning for coverage of various responsibilities. Because, per the custodian's collective bargaining contract, unused vacation time cannot be carried from year to year, the attendance taker maintains records to track usage and ascertain that staff uses all vacation days to which they are entitled. Unlike other employees of the district, custodians might also work on days that the district is "closed" - on a snow day, for example. If that is the case, the staff member gets comp time, which again, cannot be carried forward and must be used by the end of the year. The attendance taker also maintains records pertaining to comp time.

The Buildings and Grounds staff does not utilize the AESOP system. For unplanned absences, staff members call the attendance taker or the Director. Daily logs, "DBG Absence Registers" are maintained that indicate the name of the staff member absent, the reason for such and other operational information pertaining to assignments, etc. If needed, these sheets can be used as sources of reference.

In preparation of weekly attendance reporting, the attendance taker reviews the timecards and marks them up accordingly. She indicates reasons for absences, using the DBG Absence Registers and Personal Business and Vacation forms as references.

### *All Other Departments*

These departments report attendance for significantly smaller groups than those detailed above. Sign-in sheets are not utilized. The attendance taker or another individual in the department is notified of unplanned absences via telephone call or email. The AESOP system is used by only one of the departments, and in that instance, it is not used by the staff, but instead by the attendance taker, who updates AESOP when she becomes aware of an absence. Two of the attendance takers indicated they do not have access to the system.

Planned absences are administered in the same manner as in all other reporting units. One attendance taker indicated that when she receives these forms, they have already been approved. Instead of retaining the forms until the applicable reporting week, that same attendance taker immediately submits them to the payroll department.

All attendance information is compiled for the purpose of reporting.

### **Reporting**

Finance Manager is the comprehensive software used by the District. Attendance data is maintained in the Employee Maintenance module of this software. It is important to note that only absences are recorded; if an employee is present on a regularly scheduled work day, there is no data entered to indicate attendance.

The attendance reporting process begins in the Payroll Department. The Payroll Department staff member (the payroll staff) generates from Finance Manager, weekly Attendance Worksheets for each of the reporting units. Each weekly worksheet details all employees assigned to the reporting unit and provides spaces for the respective attendance taker to enter potential absence reason codes for each day of the applicable week. At or before the beginning of the reporting week, the payroll staff distributes the weekly Attendance Worksheets to each business unit via Interoffice Mail. As a control of completeness, she maintains a log on which she tracks the generation and distribution of the sheets; when she receives the completed Attendance Worksheets from the reporting units, she logs them in on this sheet as well (Exhibit D).

At the end of a reporting week, or on the Monday morning following, all attendance takers complete their Attendance Worksheets using the attendance information they have compiled during the applicable week. The compiled documents can consist of any combination of the following:

- sign-in sheets
- planned absence approval forms
- timecards
- AESOP reports
- attendance taker's manual lists or calendars
- attendance cards

All days for which a staff member is absent are indicated accordingly on the Attendance Worksheet, using the applicable reason code. There are instances whereby a staff member's name may not appear on the Attendance Worksheet. In most instances, this is because the employee works in different schools within the District (Specials). A Special generally appears on the Attendance Worksheet of the reporting unit they begin their week at. If the Special is absent on a given day from a school they did not begin their week at, it is that school attendance taker's responsibility to call the Special's reporting unit and advise of the absence. In addition, the attendance taker writes the Special's name in on their Attendance Worksheet and indicates the applicable absence code. Principals are included on the Human Resources' Attendance Worksheets (Building Code 11). In the instance where a Principal is absent his/her name would also be written in on the applicable school's Attendance Worksheet and the absence reported accordingly.

Once all planned absence approval forms are attached, the Attendance Worksheet package is submitted to the reporting unit's "authorized person" (usually a school principal, superintendent, chairperson, etc., see Exhibit A) who reviews and signs it accordingly.

The completed package is then sent to the payroll staff via interoffice mail or, if the business unit is located in the administration building, it is personally delivered.

Exhibit E details a completed sample page of a weekly Attendance Worksheet.

### **Recording**

As the payroll staff receives the Attendance Worksheets, she logs them in (Exhibit D). The worksheets are due each Tuesday morning; by referencing the log, the payroll staff is able to determine if any worksheets are not accounted for; she follows up with the respective attendance takers accordingly.

Once all are accounted for, the payroll staff will review each Attendance Worksheet, line-by-line. Data entry into Finance Manager's Employee Maintenance module will be required for any staff member that has an absence code entered on any day or days during the week.

Certain absences require supporting documentation. This documentation must be attached to the corresponding Attendance Worksheet:

- "P" (personal) or "V" (vacation) codes require completed authorization forms.
- "S" (sick) code for absences of greater than 5 days (3 days for custodians) require a doctor's note. This requirement is specified in the applicable contract.
- "CS" (cancer screening) code requires documentation from medical professional that screening took place. Employees of the district are entitled to one annual 4 hour paid absence for cancer screenings.
- "JD" (jury duty) code requires documentation from the respective court.
- Documentation for staff members that are absent for extended periods of time (i.e. workers comp, maternity leave, extended sick) is generally already in place and need not be attached to the individual Attendance Worksheets.

As the payroll staff reviews each Attendance Sheet she ascertains that, if required, supporting documentation is appropriately attached. If such is missing, she contacts the respective attendance taker - either by phone or by email - to follow up. Based upon the follow-up, any necessary changes are made to the original entry as noted on the Attendance Worksheet; such are supported by a printed history of email correspondence or other appropriate documentation.

Once the payroll staff ascertains that all required documentation has been received, she proceeds to enter staff absences into the Employee Maintenance module - indicating the absence code and the applicable calendar date. See Exhibit F for an example of an Employee Maintenance screen updated as a result of the data entry of an Attendance Worksheet and Exhibit G for the information from the related Employee Maintenance detail screen exported to Excel format.

For each line item on the Attendance Worksheet that requires data entry, the payroll staff places a checkmark to the left of the line to indicate that entry was made. She runs a report to verify all entries and initials the bottom left hand corner of each worksheet once completed. The payroll staff double checks the detailed attendance reports within a maximum two week time frame and indicates such with a check mark to the right of each Attendance Worksheet line item.

Employees also have opportunities to ascertain their absences were properly recorded. Their paystubs provide a detail of their paid leave history through the week ended on the Sunday before the pay date. The history includes prior balances carried forward, current year accruals, time taken and the balance available - see Exhibit H. Also, at their end of year evaluation, instructional employees are provided with a recap of their paid absence activity for the current year-to-date.

## Internal Audit Objective and Procedures

### Objective

Review the District's procedures for monitoring, reporting and recording attendance, which incorporates the process by which used paid leave benefits are properly charged against employees' accrued leave benefits.

### Procedures

- Interview the attendance taker at each of the District's nineteen reporting units to obtain an understanding of procedures and controls pertaining to attendance monitoring and reporting. (Two of the reporting units have the same attendance taker.) Document our understanding of such.
  - See Employee Attendance - Overview of Procedures Currently in Place - Monitoring and Reporting.
- Interview Christine Doherty in the Payroll Department to obtain an understanding of the procedures and controls pertaining to attendance recording.
  - See Employee Attendance - Overview of Procedures Currently in Place - Recording.
- Determine if an adequate, effective system is in place to 1) capture employee absences 2) accurately report them and 3) accurately record them in the District's software.
  - For each reporting unit, a random week was chosen. The Attendance Worksheet package, sign in sheets (if applicable), AESOP reports and any other attendance related documentation was obtained from the attendance taker for the chosen week. For all employees that were absent as indicated on the sign in sheets (if applicable), the AESOP report and the Attendance Worksheet, the following steps were performed:
    - Verified that the day noted as absent on the sign-in sheet and/or AESOP report is indicated accordingly on the Attendance Worksheet.
    - Verified that the absence is supported by an approved absence form (if required).
    - Verified that the code indicated on the Attendance Worksheet matches the supporting documentation (i.e. approved paid absence form, AESOP report, other supporting documentation).
    - Verified that the Attendance Worksheets were reviewed by the authorized person, which is indicated by their signature or initials.
    - For one absent employee in each reporting unit, an additional step was performed. Their Employee Maintenance screen (in Finance Manager) was viewed to verify that the absence code and date agreed to that which was reported on the Attendance Worksheet.

## Results

We would like to point out that the attendance process, especially at the school reporting unit level is a behemoth task. The attendance takers must address staffing needs each morning in a very short period of time - ascertaining that necessary substitutes are in place, etc. During our interview process we found the attendance takers in all reporting units to be knowledgeable, conscientious and efficient; they all took their responsibilities seriously. Especially because the monitoring and reporting of attendance is not an automated process, human errors are likely and anticipated.

1. **Finding** *The District has no standard, uniform attendance procedures and no written attendance policy. Many employees do not comply with the requirement to sign in and out each day.*

Each reporting unit monitors attendance, but each has its own procedures and forms of documentation. The controls in place have evolved through practice, and although effective at the reporting unit level, may not serve to provide adequate checks and balances for the attendance system as a whole - incorporating all facets: monitoring, reporting and recording.

### **Recommendation**

In general, a standard method of tracking attendance should be put in place for *all* employees of the District. This can be accomplished in various ways.

All employees of the District have been issued key cards or fobs. These can be used to monitor attendance. With the key card system already in place, the District has the groundwork upon which to implement automated attendance-taking features. Another option would be a biometric time clock (which uses fingerprint recognition). Both of the options, of course would involve a cost, which the District may not be able to incorporate into its budget.

Another option would involve little or no cost - using the sign-in sheet and timecard systems already substantially in place. Currently, Food Services, and all of the reporting units that are schools, make use of sign-in sheets; buildings and grounds use timecards; administrative reporting units use neither.

The system of timecards used by Buildings and Grounds staff appears to be effective as it is now currently operating. There are, however, staff members in that reporting unit that do not use timecards. The recommendations here apply to those staff members in addition to all others in the District.

All staff members, regardless of their reporting unit should be required to sign in and out each day. This includes all those in administrative reporting units as well as those staff members in school reporting units that, at the present time, do not sign-in (this includes those who just don't comply and those who currently are not required to sign in). Requiring everyone to sign-in automatically makes the sign-in sheets the primary source of attendance. At the present time, that is not the case - the attendance takers make use of several sources of documentation in order to report attendance (sign-in sheets, AESOP, planned absence approval forms, attendance cards, etc.).

The attendance related documents themselves should be standardized. This will serve to enforce the fact that the procedures are District-wide and will streamline any review or research that might need to be done.

**Sign- in sheets** - although the general format of all the current sign-in sheets is the same, there were some differences between reporting units.

**Pre-planned absence approval forms** - for the most part two variations of the form are used - one for instructional personnel and one for non-instructional personnel. Some additional differences were observed, however, between reporting units.

Standardization will serve little or no purpose unless a written policy is put in place that states the sign-in requirement. That policy must also be enforced. Within legal parameters, the policy should be that a staff member who does not sign in will be deemed absent; without a pre-planned absence approval form, an AESOP report, or other unplanned absence communication (telephone call, email, etc.), this absence will be deemed unsupported and the employee will not be paid.

**2. Finding** *An employee was docked for two days that she actually worked.*

Although not a paid leave issue, in conjunction with our attendance-related test work it was noted that the STEM Attendance Worksheet selected for test work (November 17 - November 23, 2014) indicated three docked days for a staff member while the sign-in sheet reflected her as present on two of the three days.

We asked the attendance taker to look into the situation; it was researched and we were provided with the following information: The staff member is not entitled to paid leave benefits and, therefore, when she notified the attendance taker that she would need to be out for three days, the attendance taker updated the Attendance Worksheet accordingly. The staff member wound up coming to work on two of those days, signed-in accordingly, but did not notify the attendance taker. As a result of our inquiry it was concluded by both the attendance taker and the payroll department that the staff member needed to be paid for those two days and payment was arranged.

**Recommendation**

We acknowledge that this was an unusual situation and would have expected the staff member to realize that she was underpaid and follow up accordingly. (Being docked for three days would mean her paycheck was significantly less than usual.)

That being said, the attendance takers should perform a process similar to our test work - cross-reference absences noted on their Attendance Worksheets to those indicated on the sign-in sheets; a review of the AESOP reports and cross-referencing those to the Attendance Worksheets is important as well. That review process would have identified the discrepancy, which in turn, could have been addressed and resolved. (It is important to recognize that, as noted earlier, many staff members do not sign in. Implementing this review process would identify many discrepancies, that when researched, would be found not to indicate true absences.)

**3. Finding** *Employees have occasionally signed in and out for the entire week at once.*

A STEM staff member signed in on November 17, 2014 and was reflected as present on the Attendance Worksheet. AESOP, however, reported her out due to family illness. We requested clarification from the Payroll Department. With the assistance of the STEM Principal, it was concluded that the staff person was in fact absent on November 17, 2014. The Attendance Worksheet was incorrect and her available sick days required an adjustment.

A staff member in the High School signed in on September 9, 2014. The Attendance Worksheet, AESOP report and supporting authorized Personal Business form reflected her as taking a personal day. We requested clarification from the attendance taker who confirmed the staff member did, in fact, take a personal day. The Attendance Worksheet was correct.

**Recommendation**

In the instance involving the STEM staff member, a review by the attendance taker as recommended in #2 above would have identified the discrepancy, initiated further clarification and ultimately the correct reporting would have been made on the related Attendance Worksheet.

In the case that occurred at the High School, it is very possible that the attendance taker performed a cross-reference review of absences, as recommended in #2 above. The Attendance Worksheet did, in fact, report the correct information.

In addition to the recommendation in #1 above pertaining to a written attendance policy, there are two possible additional ways to address the situation whereby a staff member can be prevented from signing in for the entire week on a single day:

- Instead of a weekly sign-in sheet being posted on Monday and retrieved on Friday, a new daily sheet could be used - posting a new sheet each morning and retrieving it each afternoon. Staff members would only be able to sign-in one day at a time.
- Have the attendance taker check the weekly sign-in sheets on a daily basis. This would identify advance, multiple-day sign-ins.

**4. Finding** *A staff member was reported as taking a sick day, but it was not entered into Finance Manager.*

The High School Attendance Worksheet reported an employee taking sick day on September 12, 2014, but our review of her Employee Maintenance screen in Finance Manager did not reflect the sick day as being recorded. We requested clarification from the Payroll Department. It was determined that although the review and verification process had been performed, an error had been made.

**Recommendation**

The review process is in place. It appears that this instance was a case of human error. As a result of this finding, the Employee Maintenance module for the employee was updated to reflect the sick day.

Again, there are two possible ways to address this situation:

- Have a second person check/compare the entries.
- Make use of hash totals. A hash total is defined as the sum of actual or arbitrarily assigned numerical values computed as a verification device for documents or records.

Applying that concept here, the employee numbers for all those staff persons with absence codes on the Attendance Worksheet can be added to arrive at a hash total. When the payroll staff generates the attendance report from Finance Manager, against which she reviews her data entry, a second person can add the employee numbers shown there, arriving at a second hash total. The two hash totals should match; if they do not there is the possibility that an absence was not entered. There is also the possibility that there was an error in arriving at one of the hash totals. In either case, this would trigger a second look.

**5. Finding** *An Attendance Worksheet package was not signed by the authorized individual of the reporting unit.*

The week of December 15 - December 21, 2014 was chosen for testing at Washington Primary. It was noted that the Attendance Worksheet was not signed by the Principal (authorized individual). We followed up with the attendance taker who indicated that her copies (that she provided to us) may have been made before the package was submitted for review and authorization. We then, requested the copies on file in the Payroll Department. These copies were also not signed. The Payroll Supervisor explained that although they prefer them to be signed; there is no policy that they must be signed. A missing signature is not something that is addressed before data entry is made.

### **Recommendation**

Although the process of review and authorization is a control, as it applies here it might be more a case of form over substance. Acknowledging the complexity of the attendance process (especially in its current form and when the reporting unit is a school), it is unlikely that the authorized individual is performing an actual review of the Attendance Worksheet package. As such their signature or initials may not substantiate the existence of a review process.

Creating a policy that requires Attendance Worksheets to be signed would need to be accompanied by language that such signature/initials indicates that the documents were in fact, reviewed.

6. **Finding** *One of the attendance takers was not sure of the procedure to follow if she needed to call in sick.*

During the process by which we interviewed the attendance takers in each of the reporting units, one attendance taker indicated that she did not know how she would report her own unplanned absence/sick day. She noted that she had not had occasion to call in sick since she started and had not given thought to finding out what the process would be. During the interview process, one of the other attendance takers assisted in clarifying the process for her.

### **Recommendation**

It is likely that if the need arose for the attendance taker to call in sick, she would have eventually spoken to the correct person and/or the correct person would have eventually been informed. If, though, the person authorized to sign the Attendance Worksheets was not informed, there would be no control in place - the attendance taker completes the Attendance Worksheet on which her own name appears. Omitting her own absence would not be detected by the authorizer if they had no knowledge of it.

Again, a written policy of attendance procedures would be useful in this instance. If procedural questions arise, such a policy could serve as a guide/reference material. At a minimum, the responsibilities involving, and the procedures applicable to, monitoring and reporting attendance should be explained to anyone newly charged with the responsibility.

7. **Finding** *Although an instance was not specifically identified, the potential for inaccuracies in attendance exists as applies to Specials.*

As a reminder, Specials are defined as those staff members that travel between buildings in the District. A Special may be absent from a school to which they are assigned on a given day, but, because that is not their "home" school (the school at which they begin their week), they do not appear on the assigned school's Attendance Worksheet. The attendance taker may inadvertently omit reporting their absence, because to do so, it would need to be written in. As an alternative to writing in the Special's name, the attendance taker might also contact the home school and report the absence to them; the

home school, would, in turn report the absence accordingly on their Attendance Worksheet. This contact "process" also has the potential to be omitted.

We were advised through discussions with the Payroll Supervisor, that if the Payroll Department is provided with all the details as to which buildings a Special is assigned during the week, his/her name is entered into Finance Manager accordingly; therefore he/she will appear on the related Attendance Worksheets. She noted, however, that sometimes the Payroll Department is not provided with changes that take place later in the school year and, accordingly, the related updates to the Attendance Worksheets are not made.

### **Recommendation**

To avoid the necessity for updates and to ensure that Specials will appear on the necessary worksheets, we recommend that the necessary entries be made in Finance Manager so that all Specials appear on all school reporting units' Attendance Worksheets, thus eliminating the need for the attendance taker to remember "alternate procedures". For this implementation to be completely effective, however, the recommendations in #1 would need to be put into action: all staff members would have to be required to sign in everyday.

The attendance taker would have to perform one additional step as applies to Specials. The very nature of their job responsibilities is to travel from school to school; as a result, they may not be in a particular school every day. An omitted "sign-in" would not automatically indicate an absence. Their scheduled days for that school would need to be referenced as part of the reporting process.

## **Employee Leave Benefits**

### **Background**

Leave benefits represent time off earned by employees. Leave benefits, such as vacation, sick and personal days, are compensation to employees in addition to wages or salary. These benefits must be clearly defined and authorized by the Board by resolution, collective bargaining agreements, or individual employment contracts.

A good system of internal controls ensures that employee leave accruals are granted in accordance with applicable employment contract provisions and that records are kept of each employee's accrual and use of leave time to ensure employees only accrue and use leave time to which they are entitled. Well written policies and procedures, as well as periodic independent reviews of leave time accrual records and balances throughout the year are essential to ensure that the accruals and use of leave time is accurate and in accordance with contractual terms.

In certain instances, unused leave days can be converted into cash payments. Therefore, it is imperative that the District maintains complete and accurate leave records, ensuring that District employees are only compensated for the benefits to which they are contractually entitled. Management's failure to ensure that leave benefits are accurately recorded and accounted for may result in errors in employees' accrued leave balances, which when converted to cash may not accurately reflect the correct amount due to employees.

## Overview of Procedures Currently in Place

The District's obligation to provide leave benefits to employees is dictated by collective bargaining agreements and, in the case of non-bargaining unit staff, Board policy. In accordance with these contracts and policies, the District maintains an accounting for each eligible employee which tracks his/her accumulated leave benefits - adding benefits when earned and subtracting benefits when used.

Annually, on or about July 1st (the beginning of each fiscal year), the Payroll Supervisor obtains copies of all new collective bargaining agreements and employment contracts/Board policies in order to extract the particulars pertaining to leave benefits. For those employees who, according to their contract and tenure, receive their annual amounts in a lump sum at the beginning of the contract year (upfront), the Payroll Supervisor updates each contract/employee group in Finance Manager (the software utilized by the District). This is the same module/section of the software into which attendance is recorded; it tracks the "usage" of paid leave days by employees of the District. The Payroll Supervisor also reviews each District employee's unused paid leave amounts carried forward from the previous year. In some cases, carry forwards are contractually "capped" at a certain amount; in other cases, amounts not used cannot be carried forward at all; some categories of benefits change their nature when they carryforward (unused personal days, per one contract carry forward "without limit and are treated as unused sick leave"). Parameters can be input into the Employee Maintenance module which will administer "caps" and carryforward unused time accordingly. Updated annually as well, the Payroll Supervisor maintains a one page reference sheet that provides leave benefits in tabular form, by contract/policy.

The Payroll Supervisor also maintains a "master list" of all employees in the form of an accrual spreadsheet which has a tab for each contract/policy; each tab lists all applicable District employees. For each employee, the sick, personal and vacation time to which they are contractually entitled is listed. There are employees who, because of their contract particulars and tenure, are not yet entitled to upfront leave benefits. Although they are included on this spreadsheet as well, with their contract particulars noted accordingly, their leave benefits are posted to Finance Manager on a monthly/accrual basis by the payroll staff. It is important to note that after the Payroll Supervisor sets up the accrual spreadsheet for the year, she has members of her department review her input by cross-referencing to the source documents; she assigns tabs to be reviewed by other employees of the Payroll Department. This accrual spreadsheet is updated as needed throughout the year.

The payroll staff prepares a Monthly Attendance Accrual Form (Exhibit I) for each employee who is not yet entitled to upfront leave benefits. This form lists the employee name, assigned employee number, date of hire, whether they are a 10 or 12 month employee, the contract/policy under which they fall (employee type) and the particulars of their leave benefits - most importantly, when the accrual period begins, when it ends, what type of benefit is to be accrued and the monthly accrual amount. On the first day of the months indicated, the payroll staff will post the employee's accrual in Finance Manager and indicate that the posting was done. For the purpose of monthly accruals and because partial day accruals are not a part of the District's contractual obligation, leave benefits for employees with hire dates on or before the 15th of the

month are accrued as if they were hired on the 1st of the month; for employees with hire dates subsequent to the 15th, leave benefits are accrued as if they were hired on the 1st of the following month. This convention was adopted to standardize the process, thereby preventing each instance from being handled in an arbitrary manner.

Finance Manager, maintains a Leave Benefits tracking system for each employee (Exhibit J). The accruals, whether upfront, or accrued on a monthly basis, are added to available leave balance on a category-by-category basis (i.e. sick, personal, vacation, etc.).

All new employees are added to the "master list" and a Monthly Attendance Accrual Form is set up, if applicable. Board Action is required for any new employee. Upon receipt of such, arrangements are made for the employee to fill out the appropriate paperwork. The Payroll Supervisor then begins the systematic process of setting them up in the payroll system, which includes the Employee Maintenance/Attendance module in Finance Manager whereby leave benefits and accruals are tracked. See Exhibit K for the New Hire Check-off Sheet which is used to verify that all necessary steps are performed to properly account for a new hire.

Exhibit L is a chart which summarizes those benefits that are substantially common to most contracts/policies and which can potentially become part of an employee's separation payment. Employees may be entitled to other forms of "leave benefits" (i.e. jury duty, bereavement leave, annual cancer screening, etc.); however, they are generally not significant or eligible for payout upon separation and, as such, are not incorporated.

## Internal Audit Objective and Procedures

### Objective

Review the District's procedures for recording annual paid leave accruals - both upfront and monthly - according to prevailing collective bargaining agreements, employment contracts and Board policies (contracts). Determine that unused amounts from the prior fiscal year (2013-2014) are carried forward accurately and in accordance with the prevailing contracts.

### Procedures

- Interview the Payroll Supervisor, to obtain an understanding of the process by which paid leave accruals are posted to each employee's data base within Finance Manager. Document our understanding of the process.
  - See Employee Leave Benefits - Overview of Procedures Currently in Place
- Interview the payroll staff to obtain an understanding of the process by which monthly accruals are posted to each applicable employee's data base in Finance Manager. Document our understanding of the process.
  - See Employee Leave Benefits - Overview of Procedures Currently in Place
- Determine if an adequate, effective system is in place to 1) accurately carry forward employees' prior year unused leave benefits, both mathematically and in accordance with the applicable contract, 2) accurately post annual accruals (both upfront and monthly in nature) in accordance with the applicable contract, and 3) ascertain that the Employee Maintenance screen for new hires does not reflect prior (carried forward) balances as pertains to their paid leave activity.
- We requested a listing of three different staff populations/groups:
  1. Employees whose employment terminated during the 2014-2015 fiscal year
  2. Employees who received separation payments during the 2014-2015 fiscal year
  3. Employees for whom separation payments were made to their deferred compensation account (VOYA/ING) during the 2014-2015 fiscal year

From each of those lists, 4 employees were selected for testing. An additional person was selected from list #2, and a document walkthrough was performed. For each of these employees, the following steps were performed:

- Verified that their unused paid leave balance at the end of the prior fiscal year was properly carried forward to the 2014-2015 fiscal year - both mathematically and in accordance with their contract.
- Verified that the accrual for the 2014-2015 was in accordance with their contract.

- We requested a listing of employees hired during the 2014-2015 fiscal year, selected 4 employees from that list and the following steps were performed:
  - Verified that their Employee Maintenance screen in Finance Manager did not reflect a carried forward unused paid leave balance.
  - Verified that upfront paid leave days reflected on their Employee Maintenance Screen was in agreement with their respective contract.
  - Reviewed (if applicable) their Monthly Attendance Accrual Form noting agreement to their contract as to date monthly accrual commenced.

## Results

1. **Finding** *There is no Board policy documenting the practice that for the purpose of monthly accruals an employee hired on or before the 15<sup>th</sup> of the month would be deemed hired on the 1<sup>st</sup> of the month; an employee hired after the 15<sup>th</sup> of the month would be deemed hired on the 1<sup>st</sup> of the following month.*

### Recommendation

The area of paid leave benefits is specifically driven by the applicable contracts. Any interpretation of those contracts or practical method of applying contract particulars should be documented in the form of a board policy.

2. **Finding** *An employee's carried forward unused paid leave balance was 3 days too high.*

In this instance, the employee was promoted from a clerical position to non-contractual position on July 30, 2007. At the point of transfer she had 3 personal accumulated days which were not carried forward. On October 13, 2014, a correction was made to her unused paid leave history. The 3 personal accumulated days were added to her prior balance. These same 3 days were also accounted for in the carried forward balance of her unused personal days. ("Personal" days and "personal accumulated" days are two separate paid leave categories.)

### Recommendation

There is no specific recommendation for an instance such as this. It was as a result of human error and involved an unusual set of circumstances. A correction could not be made as a result of this finding since the employee has since retired. Since the payout of sick time at separation for this particular contract occurs at a rate of 1 day for every three, the result was an overpayment of only 1 day. See further information in the Employee Separation Payments Procedures section of this report.

## **Employee Separation Payments**

### **Background**

School districts often provide cash payments to employees for all or a portion of their earned and unused leave time when they leave district service. In many instances, employees have accumulated a substantial amount of unused leave time and the cash payments to departing employees can be significant expenditures for the district. As such, it is important that the Board ensure that these payments are properly calculated, supported and approved by the Board.

Internal controls should include written policies and procedures that describe employee responsibilities in preparing, approving and disbursing separation payments, including a review and verification of the accuracy of the separation payment calculations. Procedures should ensure that payment calculations are in compliance with terms of employment contracts.

## Overview of Procedures Currently in Place

As an introduction to a description of the procedures in place, the following is an illustration of the significance of these expenditures to the District:

- During the 2013 - 2014 fiscal year, a total of \$534,214 in separation payments were made to a total of 22 individuals.
- From July 1, 2014 to May 1, 2015, a total of \$542,056 in separation payments were made to a total of 22 individuals.

These separation payments include retroactive amounts paid to individuals as a result of prior period contract settlements. It is also important to note that payments for people that retire as of June 30 do not get paid until the month of July - therefore "retirement" itself occurs in one fiscal year, but the related separation payment occurs in the next fiscal year.

All retirements require Board approval. Teachers, superintendents and chairpersons are generally only permitted to retire at the end of a fiscal (school) year. A letter advising of his/her intent to retire must be submitted by the staff member by January 1st if the plan is to retire that year. Once the Board approval is in place, the employee cannot change his/her mind.

All other employees must provide 90 days notice of intent to retire.

Resignation, by its nature has no notification timeframe requirement. It is of course requested that the employee advise the Board of his/her intent as soon as possible.

The Payroll Supervisor begins to accumulate the necessary employee information upon notification of intent to separate, but nothing is finalized until Board resolution is in place and the employee has completed their final day of employment.

An employee's separation payment calculation is documented on one of two different forms, depending upon the contract under which their employment applies. For teachers, superintendents and chairpersons who are retiring, a New York State Retirement Report is created (Exhibit M). For all other employees, a Payroll Final Authorization Sheet for Extra Pay is prepared (Exhibit N). The calculations on both forms include data extracted from the unused paid leave information that has been tracked via the Employee Maintenance module in Finance Manager.

### Teachers, Superintendents and Chairpersons ("Teachers")

Per the contract in effect through June 30, 2017, the predominant separation payment option includes an amount based upon an employee's unused sick and personal day paid leaves (unused personal days become sick days when they carry forward from year to year). For days up to and including 100 days, payout equals the number of days squared (\$10,000). An amount of \$100 per day is paid for days exceeding 100 and up to 275. Maximum potential unused paid leave payout is \$27,500. Although not specifically a component of this report, an additional retirement incentive of \$15,000 is also provided for in the contract. The total maximum separation payment

is therefore \$42,500. The related Board resolution will reference this maximum amount. (Exhibit O)

The Payroll Supervisor will prepare the NYS Teachers' Retirement System QTR-78/Retirement Report based upon the retiree's Employee Maintenance information pertaining to unused paid leave and the stipulations of the contract. She signs the report, certifying the accuracy and completeness of the amounts indicated.

Teachers get their separation payment in the form of a non-elective deferral. The District makes payment to Voya (formerly ING) on the retiree's behalf. Unless a particular exception applies, one annual payment is made to Voya and is processed through the accounts payable system. This incorporates the amounts being paid on behalf of all applicable retirees during the period.

#### All Other Employees

The Payroll Final Authorization Sheet for Extra Pay details three potential components of a separation payment:

1. Unused vacation days
2. Unused sick days (which includes unused personal days)
3. Contractual retirement increment (although not pertaining to unused paid leave benefits, this will be briefly addressed in conjunction within the topic of "separation payments")

Per their respective contracts, twelve month employees receive vacation time upfront; this time represents the amount earned in the prior year. At the point of separation, unused vacation days are extracted from the tracking system in the applicable Finance Manager employee module. Accrued vacation earned to date (but not posted, since it would technically be posted at the beginning of the next fiscal year) is also brought into the separation payment calculation. Accrued vacation earned to date is not specifically addressed in the individual contracts. According to the Payroll Supervisor, by precedent and Board approval, this has been the practice. It is felt that the employee earned the time and so is entitled to such a separation benefit payment. The Payroll Supervisor also noted that the District's compensated absence accrual (as per the Governmental Accounting Standards Board) also includes accrued vacation earned to date.

For retirees, sick time exceeding 165 days is incorporated in the separation payment calculation. The dollar equivalent of the 165 days is retained by the District and offsets the retiree's contribution towards his/her post retirement health insurance premiums. When the value of the 165 days is "drawn down" to zero, the premiums will be deducted from his/her retirement benefit payments. (There is also an option to apply 382 days to health insurance premiums, however, according to the Payroll Supervisor, retirees rarely choose this option.) Some contracts provide for ½ sick days. These, along with unused personal days are combined with unused sick days, and then 165 days is deducted.

Vacation and net sick days are paid out at the employee's daily rate of pay, the calculation of which is specified in the applicable contract. If not specified, it is based upon his/her annual salary and 260 working days. (Daily rate of pay may be different for vacation days versus sick days; this is also contract-specific.)

Some contracts provide for a retirement increment based upon a percentage of the retiree's salary, maxing out at a specified dollar amount. Certain criteria must be met to receive this increment. The applicable Board resolution will indicate the retiree's entitlement and the applicable maximum dollar amount. Absence of such reference would indicate there is no entitlement. (Exhibit P)

The Payroll Supervisor incorporates all of the factors cited above and accounts for each on the Payroll Final Authorization Sheet for Extra Pay. She signs the sheet and submits it, along with all supporting documentation, for approval by the Assistant Superintendent of Finance.

The District encourages retiring/separating employees to incorporate tax planning into their decision regarding the method of separation benefits payout. Although there is no requirement (as with Teachers - see above), there is the opportunity to defer the compensation and make use of Voya (among other institutions).

Once approved, a final check to the separated employee is processed through the payroll system. If a deferral was in fact chosen, the applicable check is processed through accounts payable.

## **Internal Audit Objective and Procedures**

### **Objective**

Review the District's procedures for calculating and paying the portion of separation payments that applies to unused paid leave benefits. Verify that calculations of such are in accordance with prevailing collective bargaining agreements, employment contracts and Board policies. Verify that separating employees are receiving the unused paid leave payment to which they are entitled. Verify that separating employees are not receiving unused paid leave benefits to which they are not entitled.

### **Procedures**

- Interview the Payroll Supervisor to obtain an understanding of the process by which separation payments are calculated and processed. Document our understanding of the process.
- See Employee Separation Payments - Overview of Procedures Currently in Place
- Determine if an adequate, effective system is in place to 1) accurately calculate the portion of separation payments that applies to unused paid leave benefits, 2) ascertain that separating employees are receiving the unused paid leave benefits to which they are entitled, and 3) ascertain that separating employees who are not entitled to payments for unused paid leave benefits are not receiving such payments.
- We requested a listing of three different staff populations / groups:
  1. Employees whose employment terminated during the 2014-2015 fiscal year
  2. Employees who received separation payments during the 2014-2015 fiscal year
  3. Employees for whom separation payments were made to their deferred compensation account (VOYA/ING) during the 2014-2015 fiscal year

From each of those lists, 4 employees were selected for testing. An additional person was selected from list #2, and a document walkthrough was performed. For each of these employees, the following steps were performed:

- Reviewed the employee's notification of retirement/resignation, noting effective date and nature of separation (retirement, resignation, etc.)
- Viewed board approval of retirement/resignation, noting whether an entitlement payment has been approved.
- Agreed the separation payment calculation (on the corresponding New York State Retirement Report or Payroll Final Authorization Sheet for Extra Pay) to the applicable contract noting agreement of categories of payment and the components of the calculation.
- Tied in the unused paid leave benefits to the employee's data in Finance Manager.
- Verified the calculation of accrued vacation earned through the date of separation.

- Viewed payroll journal summary or accounts payable support for payment of calculated separation benefit.
- For those separated employees that are not entitled to payment of unused paid leave, verify that payment was in fact, not made.

## Results

1. **Finding** *An employee's carried forward unused paid leave balance was 3 days too high. (Also cited in Employee Leave Benefits section.)*

Unused paid leave benefits per the Payroll Final Authorization Sheet for Extra Pay agreed to the date reflected in Finance Manager, however as determined in the test work performed in the Employee Leave Benefits section of this report, the employee's carried forward balance was 3 days too high. Since the payout of sick time at separation for this particular contract occurs at a rate of 1 day for every three, the result was an overpayment of only 1 day.

### Recommendation

There is no specific recommendation for an instance such as this. It was as a result of human error and involved an unusual set of circumstances. The result was an overpayment in an immaterial dollar amount. (\$230)

2. **Finding** *Although ultimately corrected before the related separation payments were made, two Payroll Final Authorization Sheets for Final Pay incorrectly included retirement increments.*

Retirement increments are not a part of this report's focus on Paid Leave Benefits, however, during our test work, the following was observed and is therefore being included here: As part of the separation calculation and payment procedure, the Payroll Final Authorization Sheet for Extra Pay is prepared and approved and then submitted along with supporting documentation for a second approval. In both instances, the retirement increments listed exceeded the maximum per the contract and the related Board resolution did not approve their payment.

After further inquiry, it was explained that in both cases, the error was discovered before the separation payment was made and corrected Payroll Final Authorization Sheets for Extra Pay were correctly prepared and approved. We were provided with those corrected copies and agreed all amounts accordingly.

### Recommendation

The important factor to note is that *the errors were detected and corrected before payments were made, which is an indication of a strong system of controls.* The recommendation here pertains to the procedures related to the review and approval process of the Payroll Final Authorization Sheet for Extra Pay. In both instances, the Sheets that included the errors bore two approval signatures. Persons charged with the process of review and authorization should be reminded that before signing off on a document, a thorough review should be performed.

3. **Finding** *An employee was permitted to use 12.25 personal accumulated days even though, as per his applicable contract, annually "each employee shall be credited with a fourth (4<sup>th</sup>) personal day for purposes of accumulation and application under A-3(d) below, only."*

Per several contracts, personal accumulated days cannot be used, but instead will ultimately become part of the employee's separation payment calculation. While testing one custodian's separation payment calculation, we noted that he had used 12.25 personal accumulated days prior to his separation. This gentleman had been out sick for quite some time and an exception was made to allow him to be paid for this time, because he had run out of his other paid leave options.

His separation from employment was as a result of resignation, and as such, his separation payment would have included his earned vacation accrual only. Any unused personal accumulated days would have converted to sick days per his contract and would not have been paid out. (He actually still had 6.75 available per Finance Manager at the point of his separation, for which he was properly not paid.) In effect, he was paid for 12.25 days to which he was not entitled.

#### **Recommendations**

Even though paid via a paycheck and not a separation payment, this employee was not entitled to the 12.25 personal accumulated days for which he was paid. At a daily rate of \$243.18, this amounts to \$2,978.96.

Any exception to a contract's specifications pertaining to paid leave benefits should be supported by a Board resolution; at a minimum it should be documented and signed off on by an authorized individual.

4. **Finding** *A separated employee was entitled to 25 unused vacation days (including accrued vacation earned to date). He was paid for 3 of these days in his final paycheck and the remaining 22 in his separation payment.*

Per inquiry, we understand that when the gentleman's final contract salary payment was calculated due to the effective date of his retirement he would not be receiving the amount equivalent to his "normal" paycheck - he was "short" by three days. He requested to be paid 3 of his accrued vacation days so that he would then get a full check. His Payroll Final Authorization Sheet for Extra Pay reflected only 22 unused vacation days, properly deducting the 3 he had been paid for previously.

#### **Recommendation**

Even though the end result was payment for the correct number of unused vacation days, any deviation from the procedure by which a separating employee's unused paid leave benefits are paid should be supported by Board resolution; at a minimum it should be documented and signed off on by an authorized individual.

FISCAL YEAR PAYROLL CONTACT LISTING AND SIGN IN SHEET

Pay Period: 7/18/2014

Bld.	Name of School and or Department	Contact	Authorized Signature	Phone Ext.	Date Rcv'd
01	Woodhull Intermediate (5&6)	Trudy Micheletti-Somers	Traci Roethel	2049	
02	Flower Hill Primary	Linda Cicotto	Marlon Small	2050	
03	Jack Abrams STEM Magnet	Jane DeMarco	Rae Montesano	2060	
04	Jefferson Primary	Julie Hecht	Valerie Capitulo-Saide	2071	
05	Southdown Primary	Gail Visco	Scott Oshrin	2081	
06	Washington Primary	Eva Lodato	Marsha Neville	2090	
10	Superintendent	Joanne Miranda	Jim Polansky	2037	
11	Human Resources	Lori Bennett	Sam Gergis	2368	
12	Asst. Supt. of Curriculum	Diane Judd	Ken Card	2035	
14	Business Office	Kim Zelman	Sam Gergis	2112	
16	Buildings and Grounds	BIK BALKOWSKI	Al White	2127	
17	Pupil Services/CPSE	Demetra Doscas	Nancy Wilson	2116	
18	School Lunch Program	Melissa Alessio	Sam Gergis	2107	
19	Technology	CeCe Moffitt	Marybeth Rabinette	2073	
20	Huntington High School	Donna Cama	Carmela Leonardi	2004	
21	Finley Middle School	Rosemary Fiorentino	John Amato	2023	
25	For. Lang /E.S.L./ DL	Janine Johnson	Carmen Kasper	2104	
90	Music Department	Sandy Rabinowitz	Sarah Loveland-Gill	2106	
95/96	Drivers' Education/Athletics	Mary Lou Paxton / Rosemary Fleming	Georgia McCarthy	2171 2017	
X	Alternate High School	Patty Herlihy	Kitty Klein-Rabinovich	2101	
X	Saturday Academy	Lori Bennett	Carmen Kasper	2104	
X					

Exhibit A

HUNTINGTON UNION FREE SCHOOL DISTRICT  
Huntington, New York 11743

**PERSONAL BUSINESS DAY FORM**  
for  
**INSTRUCTIONAL PERSONNEL**

**DIRECTIONS:**

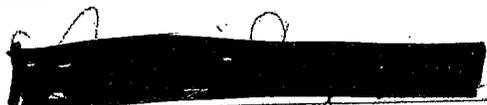
1. Applicant must register their request for a Personal Day on AESOP
2. Print, complete and present this form directly to the Principal's office

To: Valerie Capitulo Aide From: 

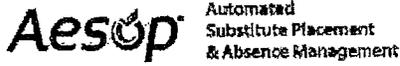
Please be advised that I plan to take a personal business day on Fri 3/27/15 for the following reason that cannot be handled outside of regular work time:

IF THIS IS A NON-REASON PERSONAL DAY, COMPLETE THIS PORTION. (3 points)	
<input checked="" type="checkbox"/> FAMILY	<input type="checkbox"/> RELIGIOUS
<input type="checkbox"/> LEGAL	<input type="checkbox"/> PERSONAL ACCIDENT EMERGENCY
IF THIS IS A REASON PERSONAL DAY, COMPLETE THIS PORTION. (0.5 points)	
<input type="checkbox"/> HOUSE CLOSING	<input type="checkbox"/> FUNERAL OF NEAREST RELATIVE OR CLOSE FRIEND
<input type="checkbox"/> COURT APPEARANCE	<input type="checkbox"/> EMERGENCY ARRANGEMENT FOR NURSING HOME, HOSPITAL, ETC.
<input type="checkbox"/> TAX AUDIT	<input type="checkbox"/> EMERGENCY REPAIRS REQUIRING IMMEDIATE ATTENTION (Heating, Plumbing, etc.)
<input type="checkbox"/> PRE-TRIAL HEARING	<input type="checkbox"/> ROBBERY OR THEFT
<input type="checkbox"/> ARREST	<input type="checkbox"/> FIRE IN HOME OR ON THE PROPERTY
<input type="checkbox"/> ARREST OF FAMILY MEMBER	<input type="checkbox"/> EMERGENCY TRANSPORTATION PROBLEMS
<input type="checkbox"/> WEDDING OF FAMILY MEMBER	<input type="checkbox"/> RELIGIOUS OCCASIONS
<input type="checkbox"/> GRADUATION OF CHILD, PARENT, SIBLING, SPOUSE, NEAREST RELATIVE	

*Please note: Verification should accompany the request for any "reason" personal day if requested by the administration. If the personal day is the result of a personal accident emergency, verification should be presented after the absence if requested by the administration. No additional reasons should be added to this form.*

  
Applicant's Signature  
Valerie Capitulo  
Administrator's Signature

3/9/15  
Date  
3/9/15  
Date



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Tuesday, June 02, 2015  
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### Jefferson Primary School Daily Report

Run Date:    School(s):

Employee Types:   Type:   Order By:  School  Employee

Name

Display Options:  Show All  Choose Sections

Friday, March 27, 2015

[Watch training video about absence/vacancy log](#)

#### UnFilled

Name	Title	Start/End	Duration	Reason	Held Until	More Days	Time Recorded	CONF#	Absence Notes
<b>School District: Flower Hill Primary School</b>									
<b>Teacher</b>									
[REDACTED]	Music Jefferson	9:00 AM-4:00 PM	Full Day	Half Sick Day		---	3/24/2015 9:48 AM	163428967	
<b>School District: Jefferson Primary School</b>									
<b>Teacher</b>									
[REDACTED]	Elementary	9:05 AM-4:05 PM	Full Day	Sick Day		---	3/27/2015 6:57 AM	163865221	
Teacher Vacancy		9:05 AM-4:05 PM	Full Day	(Vacancy Position)		---	3/16/2015 2:09 PM	162471590	

#### Filled

Name	Title	Start/End	Duration	Reason	Replaced by	Sub Phone	More Days	Time Recorded	CONF#	Absence Notes
<b>School District: Jefferson Primary School</b>										
<b>Teacher</b>										
[REDACTED]	Reading	9:05 AM-4:05 PM	Full Day	Personal Day	[REDACTED], [REDACTED]	(631) 334-2001	---	3/19/2015 9:05 AM	162890362	
Teacher Vacancy		9:05 AM-4:05 PM	Full Day	(Vacancy Position)	[REDACTED], [REDACTED]	(631) 885-3793	---	3/16/2015 11:58 AM	162442230	
Teacher Vacancy		9:05 AM-4:05 PM	Full Day	(Vacancy Position)	[REDACTED], ALEXANDER	(631) 335-0597	---	3/16/2015 11:59 AM	162442497	
Teacher Vacancy		9:05 AM-4:05 PM	Full Day	(Vacancy Position)	[REDACTED], [REDACTED]	(516) 473-8303	---	3/16/2015 12:01 PM	162443017	

Fiscal Year Attendance Listing

Exhibit D

indicates distribution

Code	Attendance Sheets sent to Schools	2-9	2-23	3-4	3-10	3-16	3-23	3-30	4-6	4-13	4-20	4-27	5-4	5-11	5-18	5-25	6-1	
1	WEEK OF: 2014/2015 SCHOOL YR	2/23	3/2	3/9	3/16	3/23	3-30	4-6	4-13	4-20	4-27	5-4	5-11	5-18	5-25	6-1		
2	Woodhull Intermediate	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
3	Flower Hill Primary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
4	Jack Abrams STEM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
5	Jefferson Primary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
6	Southdown Primary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
10	Washington Primary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
11	Superintendent of Schools	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
12	Human Resources	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
14	Asst. Supt. of Curriculum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
16	Business Office	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
17	Buildings and Grounds	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
18	Pupil Services/CPSE	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
19	School Lunch Program	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
20	Art & Technology	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
21	Huntington High School	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
25	Finley Middle School	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
60	Foreign Language/ESL	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
95	Superintendent	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Athletic Department	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

columns indicate receipt of completed worksheets

ATTENDANCE WORKSHEET FOR: Building: JEFFERSON PRIMARY

\*\*\* REASONS \*\*\*

- AE - ACCIDENT DUE TO A CHILD
- BO - BLACKOUT
- CT - COMP TIME - NON ACCRUAL
- EC - EMERGENCY CLOSURE
- FT - FIELD TRIP
- M - MATERNITY LOA
- PO - PUBLIC OBLIGATION DAY
- SB - SICK BANK
- SR - SNOW REMOVAL
- TT - TWIN TOWERS
- WC - WORKERS COMP
- B - BEREAVEMENT
- C - COMP TIME
- DA - DATA DAY 1/2 DAY
- ES - EXTENDED SICK LEAVE
- H - HOLIDAY
- MA - MILITARY ACTIVE DUTY
- R - REASSIGNED
- SD - DONATION TO SICK BANK
- SU - SUSPENSION WITHOUT PAY
- UM - UNION MEETING FOR REPS
- X - INDICATES SUB DAY WORKE
- BB - BIRTH OF BABY
- CD - CONFERENCE DAY
- DB - DISTRICT BUSINESS
- FH - FLOATING HOLIDAY
- JD - JURY DUTY
- P - PERSONAL
- S - SICK
- SF - SICK FAMILY
- SW - SNOW DAY
- V - VACATION
- Z - CONTRACT WORK DAY- SUM
- BD - CUSTODIAN BIRTH DAY
- CS - CANCER SCREENING 4 HRS.
- DD - DOCK DAY
- FM - FAMILY MEDICAL LEAVE ACT
- LV - ON LEAVE
- PA - PERSONAL ACCUMULATION
- SA - SPECIAL ASSIGNMENT
- SH - SICK HALF
- SX - EXTENDED SICK LEAVE
- VA - VACATION DAYS ASST.SUP
- ZP - ADDIT.SUMMER WORK W/PA

\* - Primary Bldg    C - Contract    S - Supplemental    A - Annual    D - Daily    H - Hourly  
 \*\* - Position Bldg

EMP#	EMPLOYEE NAME	TYPE	BLDG	MON 3/23	TUE 3/24	WED 3/25	THU 3/26	FRI 3/27	SAT 3/28	SUN 3/29
5365	[REDACTED]	C MONIT *	04							
		TOTAL								
695	[REDACTED]	C AIDE *	04				DB			
		TOTAL								
1575	[REDACTED]	C TCH25 *	04							
		TOTAL								
2459	[REDACTED]	C TCH25 *	04			DA	DB	S		
		TOTAL								
834	[REDACTED]	C TCH25 **	04							
		TOTAL								
1689	[REDACTED]	C AIDE *	04							
		TOTAL								
235	[REDACTED]	C TCH25 *	04				DB			
		TOTAL								
5219	[REDACTED]	C TCH25 **	04							
		TOTAL								
3602	[REDACTED]	C TCH25 *	04							
		TOTAL								
308	[REDACTED]	C TCH25 *	04							
		TOTAL								
2505	[REDACTED]	C TCH25 *	04							
		TOTAL								
3964	[REDACTED]	C TA *	04							
		TOTAL								
2868	[REDACTED]	C TCH25 *	04					DB		
		TOTAL								
4133	[REDACTED]	C TCH25 *	04							
		TOTAL								

Choochoo Martilla

ATTENDANCE WORKSHEET FOR: Building: WOODHULL INTERMEDIATE Exhibit F

\*\*\* REASONS \*\*\*

- AE - ACCIDENT DUE TO A CHILD    B - BEREAVEMENT    BB - BIRTH OF BABY    BD - CUSTODIAN BIRTH DAY
- BO - BLACKOUT    C - COMP TIME    CD - CONFERENCE DAY    CS - CANCER SCREENING 4 HRS.
- CT - COMP TIME - NON ACCRUAL    DA - DATA DAY 1/2 DAY    DB - DISTRICT BUSINESS    DD - DOCK DAY
- EC - EMERGENCY CLOSURE    ES - EXTENDED SICK LEAVE    FH - FLOATING HOLIDAY    FM - FAMILY MEDICAL LEAVE ACT
- FT - FIELD TRIP    H - HOLIDAY    JD - JURY DUTY    LV - ON LEAVE
- M - MATERNITY LOA    MA - MILITARY ACTIVE DUTY    P - PERSONAL    PA - PERSONAL ACCUMULATION
- PO - PUBLIC OBLIGATION DAY    R - REASSIGNED    S - SICK    SA - SPECIAL ASSIGNMENT
- SB - SICK BANK    SD - DONATION TO SICK BANK    SF - SICK FAMILY    SH - SICK HALF
- SR - SNOW REMOVAL    SU - SUSPENSION WITHOUT PAY    SW - SNOW DAY    SX - EXTENDED SICK LEAVE
- TT - TWIN TOWERS    UM - UNION MEETING FOR REPS    V - VACATION    VA - VACATION DAYS ASST.SUP
- WC - WORKERS COMP    X - INDICATES SUB DAY WORKE    Z - CONTRACT WORK DAY- SUM    ZP - ADDIT.SUMMER WORK W/PA

\* - Primary Bldg    C - Contract    S - Supplemental    A - Annual    D - Daily    H - Hourly  
 \*\* - Position Bldg

EMP#	EMPLOYEE NAME	TYPE	BLDG	MON 1/19	TUE 1/20	WED 1/21	THU 1/22	FRI 1/23	SAT 1/24	SUN 1/25
------	---------------	------	------	----------	----------	----------	----------	----------	----------	----------

TOTAL \_\_\_\_\_

1578 [REDACTED] C TCH25 \* 01    5 ← sick day on 1/21/15

TOTAL \_\_\_\_\_

3778 KARIVALS DORENE LEE C TCH25 \* 01

TOTAL \_\_\_\_\_

837 [REDACTED]

5444 [REDACTED]

2434 [REDACTED]

4436 [REDACTED]

5572 [REDACTED]

5581 [REDACTED]

5230 [REDACTED]

405 [REDACTED]

563 [REDACTED]

2178 [REDACTED]

4182 [REDACTED]

**Employee Maintenance**

Attendance: 1/19/15    TCH25

Appointment: TCH25-CON-Contract ID# 746    1 of 1

January 2015						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
6/9/15    1    6/9/15						

Attendance Start Date: 09/01/97  
Attendance Profile Name: TCH25

sick day entered into employee maintenance ("5" code used, but not clearly visible here)

sick day is included in year-to-date taken as of audit date

Absent Code	Prior Balance	Annual	Taken	Taken From Bank	Donated	Available
TOTAL SICK	55,000	15,000	1,000	0,000	0,000	59,000
TOTAL PERSONAL	0,000	4,000	4,000	0,000	0,000	0,000
BEREAVEMENT	0,000	0,000	5,000	0,000	0,000	0,000
HOLIDAY	0,000	0,000	29,000	0,000	0,000	0,000
SNOW DAY	0,000	0,000	4,000	0,000	0,000	0,000

4182 [REDACTED] C AIDE \* 01    P

TOTAL \_\_\_\_\_

07/02/15

HUNTINGTON UFSD

12:03:00 PM

ATTENDANCE DETAIL REPORT FOR THE PERIOD OF 07/01/14 - 06/30/15

EMP#	LAST NAME	FIRST NAME	EMP TYPE	BLDG	ABSENT CODE	ABSENT DATE	UNIT	REASON
1578	[REDACTED]	[REDACTED]	TCH25		1 P	7/1/2014	4.000	Annual Accrual
1578	[REDACTED]	[REDACTED]	TCH25		1 S	7/1/2014	55.000	Prior Balance
1578	[REDACTED]	[REDACTED]	TCH25		1 S	7/1/2014	15.000	Annual Accrual
1578	[REDACTED]	[REDACTED]	TCH25		1 H	9/1/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 SD	9/1/2014	1.000	DONATION TO SICK BANK
1578	[REDACTED]	[REDACTED]	TCH25		1 S	9/24/2014	1.000	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 H	9/25/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	9/26/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 S	10/10/2014	1.000	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 H	10/13/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 S	10/29/2014	0.500	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 S	10/30/2014	1.000	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 P	10/31/2014	1.000	PERSONAL
1578	[REDACTED]	[REDACTED]	TCH25		1 S	11/7/2014	0.500	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 H	11/11/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	11/26/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	11/27/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	11/28/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 S	12/2/2014	1.000	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 S	12/4/2014	0.500	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 SF	12/17/2014	1.000	SICK FAMILY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	12/22/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	12/23/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	12/24/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	12/25/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	12/26/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	12/29/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	12/30/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	12/31/2014	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	1/1/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	1/2/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	1/19/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 S	1/21/2015	1.000	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 SW	1/27/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 SW	1/28/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 SW	2/2/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	2/16/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	2/17/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	2/18/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	2/19/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	2/20/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 SW	3/5/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 S	3/12/2015	0.500	SICK
1578	[REDACTED]	[REDACTED]	TCH25		1 SF	3/25/2015	1.000	SICK FAMILY
1578	[REDACTED]	[REDACTED]	TCH25		1 P	4/2/2015	1.000	PERSONAL
1578	[REDACTED]	[REDACTED]	TCH25		1 H	4/3/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	4/6/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	4/7/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 H	4/8/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 B	4/20/2015	1.000	BEREAVEMENT (Brother)
1578	[REDACTED]	[REDACTED]	TCH25		1 B	4/21/2015	1.000	BEREAVEMENT (Brother)
1578	[REDACTED]	[REDACTED]	TCH25		1 B	4/22/2015	1.000	BEREAVEMENT (Brother)
1578	[REDACTED]	[REDACTED]	TCH25		1 B	4/23/2015	1.000	BEREAVEMENT (Brother)
1578	[REDACTED]	[REDACTED]	TCH25		1 B	4/24/2015	1.000	BEREAVEMENT (Brother)
1578	[REDACTED]	[REDACTED]	TCH25		1 SF	5/14/2015	1.000	SICK FAMILY
1578	[REDACTED]	[REDACTED]	TCH25		1 P	5/22/2015	1.000	PERSONAL
1578	[REDACTED]	[REDACTED]	TCH25		1 H	5/25/2015	1.000	GLOBAL TAKEN DAY
1578	[REDACTED]	[REDACTED]	TCH25		1 P	5/29/2015	1.000	PERSONAL
1578	[REDACTED]	[REDACTED]	TCH25		1 SF	6/10/2015	1.000	SICK FAMILY
1578	[REDACTED]	[REDACTED]	TCH25		1 SF	6/18/2015	1.000	SICK FAMILY



Exhibit H

**BOARD OF EDUCATION**  
 HUNTINGTON UNION FREE SCHOOL DISTRICT  
 P.O. Box 1500  
 HUNTINGTON, NY 11743

Period Ending 06/05/15

Check Date: 06/05/2015 No. 400

	Gross	FICA	Federal	State	Local	Medicare	Exempt	Retirement	Cont Salary
CPP	\$ 1865.44	\$ 105.23	\$ 154.50	\$ 70.66		\$ 24.61	ST: M00	Sys:ERS Tier:4	\$ 46991.00
YTD	\$ 22233.61	\$ 1263.82	\$ 1956.39	\$ 887.80		\$ 295.58	FED: M00	No.41232430	

EARNINGS				DEDUCTIONS			PRE TAX DED			
Code	Budget Code	Units	Amount	F.T.D	Deduction	Amount	Y-T-D	Y-T-D		
CONTRACT	A2630160000228		\$ 1632.27	\$ 40806.76	DISABNON	\$ 4.82	\$ 53.02	AFLACCAN	\$ 24.54	\$ 269.94
LONG	A2630160000228		\$ 175.07	\$ 4376.76	ERSLN...	\$ 100.00	\$ 1100.00	DN+12*..	\$ 7.91	\$ 87.01
OT PAY	A2630161000228	1.50	\$ 58.10	\$ 8433.49	LIFNON..	\$ 0.89	\$ 9.79	HFNON*..	\$ 135.67	\$ 1492.37
								TSAFIDEL	\$ 100.00	\$ 1100.00

Employee Attendance Balances through 05/31/2015

Desc	Pr Year Bal	Ann Accr	Taken	Balance
Sick....	91.50	15.00	17.75	88.75
Personal.	0.00	3.00	2.00	1.00
Vacation.	21.00	22.00	17.00	26.00
Comp Time	100.00	10.00	0.00	110.00

Message: Please note the June checks have triple deductions for 10 month Administrators, Chairpersons and Teachers.....This check is for the Extra Pay / Sub Pay for 5/11/15 - 5/21/15.

Direct Deposit Total --> \$1,136.61



**BOARD OF EDUCATION**  
 HUNTINGTON UNION FREE SCHOOL DISTRICT  
 P.O. Box 1500  
 HUNTINGTON, NY 11743

JPMorgan Chase Bank  
 350 Main Street  
 Huntington, NY 11743

No. 400

1-12/210

DATE: 06/05/2015

VOID VOID VOID VOID VOID VOID VOID VOID

\$\*\*\*\*\*1,136.61

PAY TO THE ORDER OF  
 [Redacted Name] - 19

Bank WASHMUT Acct Type C Amount \$ 1136.61

NON-NEGOTIABLE

Direct Deposit Advice Only

*\* pay stub details paid  
 leave history for the  
 week ended the Sunday  
 before the date of paycheck*



**BOARD OF EDUCATION**  
 HUNTINGTON UNION FREE SCHOOL DISTRICT  
 P.O. Box 1500  
 HUNTINGTON, NY 11743

19\*  
 [Redacted Name] - 19

# Monthly Attendance Accrual Form

## School Year 2014/2015

Last Name 2/11/14      First Name 10 MO.      Employee # TA  
 Date of Hire \_\_\_\_\_      10 or 12 Mo. Emp. \_\_\_\_\_      Emp Type/Unit \_\_\_\_\_

Sick Accrual Begins 9/2014  
 Sick Accrual Ends 1/2016

Bargaining Unit Rules: 1 day/month in 6th month for 2 years

	Number of Days	Entered
Sick Days to be Accrued Monthly	1	
Personal Days to be Fronted	3	
Sick 1/2 to be Fronted		
Vacation		
Personal Accumulation Day to be Fronted		

Month of Eligible Accrual	Monthly Accruals to be entered	Date Entered
July-2014	N/A	
August-2014	N/A	
September-2014	+1	✓
October-2014	+1	✓
November-2014	+1	✓
December-2014	+1	✓
January-2015	+1	✓
February-2015	+1	✓
March-2015	+1	✓
April-2015	+1	✓
May-2015	+1	✓
June-2015	+1	

September 2014 is the 6th month, 1 day per month sick time begins accruing

as of this snapshot in time, June 1st had not arrived, so no accrual was made yet.

The screenshot displays the 'Employee Maintenance' application window. The main area shows an attendance calendar for October 2014. The calendar grid is as follows:

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
5/1/15	4					5/1/15

Attendance Start Date: 12/16/88  
Attendance Profile Name: CLK12

Summary Table:

Absent Code	Prior Balance	Annual	Taken	Taken From Bank	Donated	Available
TOTAL BANK	22,000	15,000	0,000	0,000	0,000	22,000
TOTAL PERSONAL	0,000	3,000	3,000	0,000	0,000	0,000
TOTAL VACATION	30,000	22,000	0,000	0,000	0,000	52,000
TOTAL COMP TIME	150,000	0,000	0,000	0,000	0,000	150,000
HOLIDAY	0,000	0,000	2,000	0,000	0,000	0,000

Sub-Banks:

Bottom status bar: 9:34 AM 5/1/2015

This particular employee's leave benefits are accrued upfront.

### New Hire Check off Sheet

Board Action		
Original Work Sheet:		
Change Status:		
Time Sheet:		
Salary Change Sheet:		
Attendance Accrual:		
Attendance Sheet:		
Folder - Label		
Others:		

# Exhibit L

## Leave Benefit Provisions By Contract

Note: This table presents provisions under current contracts

	Sick Days	Personal Days	Sick 1/2 Days	Vacation Days
Superintendent	13 days upfront	3 days upfront	13 days upfront	23 days max of 40
Teachers	15 days upfront	4 days upfront 4 max	n/a	n/a
Administrators	15 days upfront	4 days upfront 4 max	n/a	n/a
Chairpersons	15 days upfront	4 days upfront 4 max	n/a	n/a
Clerical - 10 Month (hired before 7/1/93)	15 days upfront	3 days upfront 1 extra day for accumulation only	6 days max 150	n/a
Clerical - 10 month (hired after 7/1/93)	1 day per month for first year, then 12 days upfront	2 days upfront 1 extra day for accumulation only	6 days max 150	n/a
Clerical 12 month	1 day per month for first year, then 15 days upfront	3 days upfront 1 extra day for accumulation only	10 days max 150	10 days 1-3 yrs 15 days 3-7 yrs 22 days 7+ yrs prorated if hired after 7/1; max 30
Food Service (hired after 9/1/82 and work 20 hours or more)	1 day per month after completing 5 months; at completion of 2 yrs, 10 days upfront	3 days upfront	n/a	n/a
Nurses	15 days upfront	4 days upfront	10 days max 150	n/a
Aides, Monitors and Teaching Assistants (20 or more hours)	1 day per month after completing 5 months; at completion of 2 yrs 10 days upfront	3 days upfront	n/a	n/a
Hallway Assistants	1 day per month starting on 6th month; after completing 1 yr, 10 days upfront; 95 max	3 days upfront	n/a	n/a
Security (full time)	1 day per month starting on the 6th month; after completing 1 yr, 10 days upfront; max 95	3 days upfront	n/a	n/a
Custodians	1 day a month for 1st yr; 1.25 days per month for 2nd yr; after 2 yrs 15 days upfront	3 days upfront 1 extra day for accumulation only	10 days max 150	10 days 1-3 yrs 15 days 4-8 yrs 20 days 9+ yrs
Non-contractual (non-bargaining unit staff) non-instructional	15 days upfront	3 days upfront	10 days max 150	22 days after 1 year
Non-contractual (non-bargaining unit staff) instructional	15 days upfront	4 days upfront	10 days max 150	22 days upfront

QTR-78 / RETIREMENT REPORT  
 NYPA409

Date: 07/21/2014

NYS Teachers' Retirement System

District Number: 2255

Name: Huntington Union Free Schools

EMPLID

SSN

MEMBER NAME

RETIREMENT DATE

0835523

[REDACTED]

[REDACTED]

07/01/2014

Last Day Salary Was Earned: 6/30/14  
 If employment is part time, provide the last day worked prior to the date of retirement

TITLE (if other than teacher)  
 Does Member Have An Individual Contract:  Yes  No

Compensation for other than regular duties	07/01/09-06/30/10	07/01/10-06/30/11	07/01/11-06/30/12	07/01/12-06/30/13	07/01/13-06/30/14	07/01/14-06/30/15
Unused Leave (sick, vacation, personal, compensatory, etc.)	← See Below →					
Retirement Incentive (payments in anticipation of retirement)					→	pa. 8/1/14 \$299.92
Health Ins. Waiver NRO attendance bonus, taxable fringe benefits, one-time increments, NOD Cash health waiver bonus, etc. Life	65389.8	7378.71	7845.6	8285.88	8016.09	
Were the above amounts included in salary reported on the monthly reports?	Yes No					

List all Other Payments made on or after 07/01/2014

Payment Type	Amount	Date Paid (including payments made to 403(b), 457, and 401(a))	Date(s) Earned
Non Elective Deferral	\$34,500.08	7/29/14	11/21/96 - 6/30/14
(\$11,700.08 Retirement Award	\$22,800.00	Sick Day Pay det)	

I hereby certify that all termination pay and non-regular compensation payments have been included above.

Authorized Signature:

Catherine M. Henry

Date:

8/1/14

Exhibit N

Confidential Schedule A  
Huntington Union Free School District  
Payroll Final Authorization Sheet for Extra Pay

Employee Name \_\_\_\_\_ Emp. # 4458

Bargaining Unit Custodian Position : \_\_\_\_\_

Date of Hire: 8/5/08 Last Date of Service: 6/27/14

Additional Information: \_\_\_\_\_

Salary: \$57,521.00  
(Base Salary includes stipends)

Daily Rate of Pay : \$221.23

	Balance on Finance Manager	Current Year Accrual	Days taken to Date	Total Unused days prior to Retirement
Vacation Days	0.00	15.00	0.00	15.00

Sick & Personal Days	15.25		0.00	15.25
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Sick Days @ 1/2 Pay	60.00		30.00	30.00
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	Total Days	Less 165	Total	Divided by 3
Combined Sick	45.25	165.00	(119.75)	0.00

Total Days to be Paid	Days due @ Termination	Daily Rate	Amount owed @ Termination
Vacation	15.00	\$221.23	\$3,318.45
Sick	0.00	\$221.23	\$0.00

Retirement Increment in Contract	\$0.00
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Grand total to be paid at Termination	\$3,318.45
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Approvals:

Cathy Henry  
Payroll Supervisor

[Signature]  
Asst. Supt. of Finance

HUNTINGTON UNION FREE SCHOOL DISTRICT  
HUNTINGTON, NEW YORK

Memo to: James W. Polansky  
 From: Office of Human Resources  
 Date: December 30, 2013  
 Subject: Human Resources Personnel Changes  
 (Meeting of January 6, 2014)

Administration recommends approval of the following changes in Personnel:

H.1 Retirements/Leave of Absence/Return from Leave of Absence/Resignation

Retirements					
No.	Unit	Name	Assignment	Effective Date	Award
1.1	ATH	[REDACTED]	WH/Spec. Ed	Close of Business 6/30/14	Not to exceed \$42,500.00
1.2	ATH	[REDACTED]	HS/Guidance	Close of Business 6/30/14	Not to exceed \$42,500.00
1.3	ATH	[REDACTED]	FH/Elem.	Close of Business 6/30/14	Not to exceed \$42,500.00
* 1.4	ATH	[REDACTED]	SD/Reading	Close of Business 6/30/14	Not to exceed \$42,500.00
1.5	NC	[REDACTED]	HR/Secretarial Asst.	Close of Business 1/3/14	Not to exceed \$3,500.00
Leave of Absence					
No.	Unit	Name	Assignment	Effective Dates	Reason
1.6	AMA	[REDACTED]	SD/TA	1/6/14 - 4/27/14	Further education
Return from Leave of Absence					
No.	Unit	Name	Assignment	Effective Date	Reason
1.7	ATH	[REDACTED]	SD/Elem	1/30/14	End FMLA
Resignation					
No.	Unit	Name	Assignment	Effective Date	Reason
1.8	AMA	[REDACTED]	WH/3 hr. Monitor	12/20/13	Personal

Award  
←

H.2 New Instructional Appointments

Probationary						
No.	Unit	Name	Assignment	Classification	Effective Date	Salary
2.1	DSPA	[REDACTED]	JA STEM School Principal (Acting)	Perm/SAS Perm/SDA Perm/Bip. 7-12 Perm/Chem & Gen. Sci. 7-12	1/7/14	\$133,849.00 (pro-rated)

SCHEDULE 15

HUNTINGTON UNION FREE SCHOOL DISTRICT  
BOARD OF EDUCATION MEETING  
June 2, 2014

Resignations/Retirements/Terminations  
(Non-Instructional)

<u>Unit Name</u>	<u>Assignment</u>	<u>Effective Date</u>
B&G [REDACTED]	Custodian/HS	Close of business 6/28/14

← No entitlement indicated