FCPS Audit Report: 20-1102 – Performance Audit of Time and Attendance

Prepared by
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Executive Summary

The Office of the Auditor General (OAG) conducted a performance audit of Time and Attendance in accordance with the Fiscal Year (FY) 2020 audit plan approved by the Fairfax County School Board. The Department of Human Resources (HR) and the Department of Financial Services (FS) provides oversight for time and attendance throughout FCPS. The Office of HR Business Services is responsible for managing the MyTime system and the Office of Payroll Management (OPM) is responsible for administering the time and attendance reporting procedures.

The purpose of this audit was to evaluate the administration of time and attendance reporting within FCPS and the MyTime system. The audit covered the scope period from July 1, 2017 through June 30, 2019 (FY 2018 and FY 2019). The objectives of the audit included the following:

- Reviewing the existing control framework of time and attendance, including policies, regulations, and legislation (such as the Fair Labor Standards Act) and determining whether the systems and practices are adequate to detect and deter non-compliance.

- Obtaining and reviewing the report of the Statement on Standards for Attestation Engagements (SSAE) No. 16, Reporting on Controls at a Service Organization of the MyTime service provider. During the planning phase, OAG found that this report was not applicable due to the customization of the MyTime system by FCPS. Alternatively, OAG met the objective by obtaining an understanding of the MyTime system controls established during system implementation and relying on work performed by FCPS external financial auditors to assess the overall operating effectiveness of MyTime.

- Identifying areas of improvement for time and attendance management.

Time and Attendance reporting is designed to simplify collection and accounting of the employee's actual time on the job and time taken for leave. All employees (except bus drivers, bus attendants, and substitutes) are responsible for reporting time worked and leave taken electronically in MyTime. Principals and other program managers are responsible for ensuring that employees accurately report time and attendance and adhere to procedures outlined in the FCPS Regulations related to time and attendance.

As a result of the audit, OAG identified two moderate risk findings related to the proper documentation, approval and verification of substitute time and the accurate reporting of time and attendance for temporary hourly employees. As it relates to substitute time, we noted instances in which substitute hours were not properly documented, approved, and/or verified either on the Substitute Forms or in SmartFind Express, the substitute scheduling system. OAG also identified inaccuracies in time reported for substitutes and instances in which the absent teacher failed to appropriately report leave taken. The finding related to temporary hourly employees involves Adult and Community Education (ACE) instructor’s failure to report hours worked in the accurate pay period. In addition, ACE supervisors failed to ensure hours were properly reported and follow the required process to correct the misreported hours. OAG also identified one low risk finding related to the update and review of four time and attendance regulations. These regulations have not been reviewed and/or updated within five years as required.

We appreciate the consultation, cooperation, and courtesies extended to our staff by HR Business Services and OPM.
Background, Scope and Objectives, and Methodology

Background

Time and Attendance Reporting is designed to simplify collection and accounting of the employee’s actual time on the job and time taken for leave. MyTime is the online time and attendance system that allows FCPS employees and supervisors the capability to enter and take action on employee leave and time worked information. The time and attendance data maintained in MyTime interfaces into Lawson, the human resources management system, in order to conduct payroll processing. At the time of the audit, we noted there are over 30,000 users of MyTime.

Time and Attendance Management

Time and Attendance reporting is administered and managed by the Department of Human Resources (HR) and the Department of Financial Services. HR is responsible for recruiting and hiring all employees and human resource management for FCPS. This consists of establishing work hours, length of work year, and calendar for various categories of employees. HR is also responsible for developing regulations for the various types of leave available to employees and establishing guidelines for earning, crediting, requesting, using, authorizing and reporting leave. The Office of Human Resources Business Services (HR Business Services) assists in the effective operation of HR by providing support to FCPS employees through employee onboarding, fielding HR-related inquiries, and supporting employee communication efforts. HR Business Services also manages the technology resources in HR to include the MyTime system. Additionally, HR Business Services establishes guidelines for the administration of overtime pay for eligible employees as defined by the Fair Labor Standards Act.

The Office of Payroll Management (OPM) within the Department of Financial Services is responsible for managing the pay and leave-related data for FCPS employees to include time and attendance data. As such, OPM administers the requirements and procedures for reporting time and attendance as outlined in FCPS Regulation 5620, Time and Attendance Administration Procedures. OPM also establishes time reporting deadlines to ensure employees are paid in accordance with the established payroll schedules.

MyTime

MyTime serves mainly as the repository for the time and attendance data. Prior to the implementation of MyTime, FCPS used paper timesheets and leave slips that were completed by the employee, signed by the supervisor, and entered into the Lawson Time and Attendance system by the time and attendance processor (TAP). In 2017, FCPS implemented the Infor – Workforce Management (branded by FCPS as “MyTime”) employee self-service system. The impetus for moving to an online time and attendance reporting system was two-fold: 1) the 2013 State Efficiency Review, conducted by the Virginia Department of Planning & Budget¹, recommended moving away from paper time and attendance reporting and 2) the Lawson information system upgrade was incompatible with the current time and attendance system. The MyTime System (specifically the weekly timesheet) was designed to mirror current time and attendance processes as much as possible. MyTime offered several capabilities that met FCPS needs. For instance, to

¹ The goal of the school efficiency review program is to ensure that non-instructional functions are running efficiently so that as much funding as possible goes directly into the classroom. The program identifies savings that can be gained in the school division through best practices. Additional information can be found at www.dpb.virginia.gov.
accommodate flex scheduling and facilitate accurate leave reporting, the MyTime time off
calendar accepts up to 12 hours of leave per day, but only for contracted/scheduled
workdays.

**Time and Attendance Procedures**

As required by Regulation 5620, principals and other program managers are responsible for
ensuring that time and attendance is correctly reported and that the procedures outlined in
this regulation are carried out by all employees. All employees (except bus drivers, bus
attendants, and substitutes) are responsible for reporting time worked and leave taken
electronically in MyTime. The procedures on time and attendance reporting varies based on
the type of employee (which aligns with pay frequencies) as follows:

- **Biweekly contracted employees** report time using positive time reporting. Positive
time reporting accounts for all time during scheduled work hours, both presence and
absence.
- **Monthly contracted employees** report time using negative, exception-based reporting.
Negative reporting accounts for absences during scheduled work hours. Therefore,
employees are presumed present unless reported absent. Monthly contracted
employees must also use positive time reporting to report any extra time worked
outside their normal contracted hours including overbase, callback, shift differential,
and/or temporary hourly time.

All submitted time worked and leave taken must be reviewed and approved by the principal
or program manager, supervisor or their designee. Once an employee enters leave and/or
time in MyTime, the supervisor will receive a message in MyTime that supervisor action is
required. Once the supervisor acts on the time and attendance entry, the employee receives
a message in MyTime (e.g. the time is approved, or the leave request is approved/denied).
It is the supervisor’s responsibility on deadline day to ensure all time and attendance entries
are approved/denied.

TAPs are responsible for monitoring time and attendance entries and approvals, entering
time worked and/or leave taken on behalf of an employee on an extended leave or in an
extreme emergency, and running and reviewing reports to ensure accuracy and timeliness.
TAPs do not have the authority or access to approve time and attendance. It is also the
responsibility of TAPs to run reports to see if there are any outstanding items and to inform
the supervisor of those issues.

**Time and Attendance Procedures - Bus Drivers and Attendants**

At the time of the design and implementation of the MyTime system, the Department of
Facilities and Transportation Services (FTS) was exploring the option of procuring
technological devices in order to help automate the time reporting process for bus drivers
and attendants. Therefore, when MyTime was customized to meet the needs of FCPS, time
reporting for bus drivers and attendants was not included. However, once MyTime went into
full production, the automated process for bus drivers and attendants had not been
implemented. This created some challenges for FTS due to the complexity of time reporting
and scheduling required for these positions. Bus drivers and attendants do not work set
schedules and hours can fluctuate on a day-to-day basis. However, the customization of the
MyTime system does not allow for open scheduling for contracted employees. In addition,
bus drivers and attendants have limited access to computers needed to access MyTime in
order record their time and attendance.

Currently, the bus drivers and attendants do not record their own time in MyTime. FTS
developed an online weekly timesheet for bus drivers and attendants. The FTS online
timesheet can be accessed on the FCPS internet webpage. Bus drivers and attendants are required to complete the FTS online weekly timesheet for each pay week from Saturday through Sunday. The FTS online weekly timesheet calculates time worked based on the start and stop time of the bus drivers’ routes and other compensable activities. The FTS online weekly timesheet is capable of performing error checks for incomplete information. The FTS online weekly timesheet also requires the employee to validate, by electronic initial, that the time is accurately reported and in compliance with time and attendance reporting policies.

Prior to September 2019, the employee would download the completed FTS online weekly timesheet and emails it to their designated bus driver supervisor (BDS) for review and approval. This required the FTS online weekly timesheets to be printed and maintained at the respective area offices for a number of bus drivers and attendants that typically fluctuates from 60 to 120 for each area team. Since September 2019, the process has been enhanced to allow the completed and downloaded FTS online weekly timesheets to be emailed to one specific email account in FTS, using the employee’s FCPS email address. The employee receives a confirmation receipt email response once the email is successfully received. The recipient FTS email account is scripted to identify the employee’s ID and route the form to the appropriate area team folder to which the employee is assigned. This allows the FTS online weekly timesheets to be approved and maintained electronically.

The designated BDS is able to access the completed FTS online weekly timesheets only for those bus drivers and attendants assigned to their team’s folder. The BDS reviews the FTS online weekly timesheet for accuracy and approves utilizing an electronic signature. If there are discrepancies, the BDS emails the FTS online weekly timesheet back to the employee with comments. Once approved the FTS online weekly timesheet is routed to a TAP in FTS.

The TAPs in FTS are primarily responsible for recording bus driver and attendants time and attendance in MyTime. TAPs record hours in MyTime based on the allocation identified on the employee’s approved FTS online weekly timesheet.

**Time and Attendance Procedures – Substitutes**

Substitute teachers are temporary employees that do not record their own time in MyTime. Substitute time is generated based on job assignments recorded in SmartFind Express (SFE), the substitute scheduling system. The substitute teacher is required to document their arrival and departure time and sign their names on the Substitute Sign In/Sign Out (Substitute Form) provided at the assigned school. The Substitute Form is reviewed and approved each day by the substitute supervisor (or the available administrator). Upon approval, the substitute coordinator logs into SFE to confirm all the information regarding the job including the classification, reason, and budget code. The substitute coordinator also updates the SFE job to reflect the actual time the substitute arrived and departed the assignment. In addition, the substitute coordinator should ensure the appropriate budget code is reflected, as required by FCPS Notice 5260, *Substitutes – Allocations and Time and Attendance Reporting*. In SFE, all budget codes default based on the chosen reason. For instance, sick leave will default to the school’s substitute sick leave index sub object: xx100-2020. In the event a different budget code should be selected, the substitute coordinator must update the budget code prior to verifying the job in SFE. Once the substitute coordinator ensures accuracy of the data reported in SFE, the job status is set as finished. At this point, the substitute coordinator changes the status of the selected finished jobs to "Verified". The status of "verified" indicates the following:

- The substitute supervisor has signed the Substitute Form authorizing the substitute time worked.
• The substitute coordinator has confirmed the job detail information is accurate based on the Substitute Form.
• The substitute coordinator at the worksite can no longer modify the job.

Every night, all verified substitute jobs in SFE are extracted and interfaced into MyTime. Once interfaced into MyTime, the associated time records are auto authorized and do not require further approval. Changes can be made to the auto authorized hours on the substitute’s weekly timesheet in MyTime prior to the established payroll deadline. Any corrections made in MyTime will require that time to be reapproved by the supervisor.

**Time and Attendance Procedures – Temporary Hourly**

Employees working on a temporary hourly basis must receive a Temporary Assignment Online Time Information Form (HR11) from the principal, program manager, or supervisor. This form provides the employee with information including time code, position, index sub object, and work performed for in order to facilitate entry into MyTime.

**Scope and Objectives**

OAG conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), with the exception of peer review. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings, observations and conclusions based on our audit objectives.

The audit scope period is July 1, 2017 through June 30, 2019 (FY2018 and FY2019). The objectives of the audit included the following:

• Reviewing the existing control framework of time and attendance, including policies, regulations, and legislation (such as the Fair Labor Standards Act) and determining whether the systems and practices are adequate to detect and deter non-compliance.
• Obtaining and reviewing the report of the Statement on Standards for Attestation Engagements (SSAE) No. 16, Reporting on Controls at a Service Organization of the MyTime service provider. During the planning phase, OAG found that this report was not applicable due to the customization of the MyTime system by FCPS. Alternatively, OAG met the objective by obtaining an understanding of the MyTime system controls established during system implementation and relying on work performed by FCPS external financial auditors to assess the overall operating effectiveness of MyTime.
• Identifying areas of improvement for time and attendance management.

The scope of work includes time and attendance reported by full time and part time employees. Detailed testing related to overtime use and hiring/onboarding is not included in the scope of work. Testing for these areas is included in the scope of work for the respective Overtime Use and Hiring/Onboarding audits on the FY2020 Audit Plan listed as secondary priorities. In addition, detailed testing will not be performed for areas previously tested during the FY2019 Payroll Oversight and Process Audit.

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2 To be considered as audit topics between FY2021 and FY2023.
Methodology

To achieve the audit objectives, OAG performed the following:

- Reviewed applicable time and attendance policies, regulations and legislations.
- Interviewed key stakeholders that provide oversight for time and attendance process.
- Obtained an understanding of the significant internal control components and assessed the design, implementation and operating effectiveness of key controls established for time and attendance.
- Interviewed key stakeholders that were involved in customizing the design and executing the implementation of MyTime.
- Interviewed external auditors to determine the extent of information system control testing performed on MyTime.
- Evaluated the effectiveness and efficiency of the overall time and attendance procedures.
- Evaluated the effectiveness and efficiency of the time and attendance process established for bus drivers and attendants. Due to recent changes that occurred subsequent to the audit period, OAG will consider conducting a separate audit of bus drivers and attendants in the near future.
- Evaluated the effectiveness and efficiency of the time and attendance process established for substitutes. In addition, OAG reviewed the accuracy of the time and attendance reporting for substitutes, on a sampling basis.

Using a random generator software, OAG randomly selected one day, April 2, 2019, from the 180 day school year, where a sample would be selected for testing. OAG then utilized the following methodologies when conducting tests of controls and detailed testing for substitutes and temporary hourly employees:

**Sampling Methodology for Substitutes**

A total of 1,264 substitutes recorded hours on April 2, 2019. OAG utilized a random generator software to randomly select a sample of 10 schools and selected all substitutes for each of the 10 schools for detailed testing. The selected schools consisted of eight elementary schools, one middle school and one high school, and resulted in a sample population of 59 substitutes.

**Sampling Methodology for Temporary Hourly Employees**

A total of 1,960 temporary hourly employees reported time on April 2, 2019. OAG utilized IDEA, a data analytics software, to randomly select a sample of 50 temporary hourly employees for detailed testing.

OAG is free from organizational impairments to independence in our reporting as defined by government auditing standards. OAG reports directly to the Fairfax County School Board through the Audit Committee. We report the results of our audits to the Audit Committee and the reports are made available to the public via the FCPS website.
Audit Findings, Recommendations, and Management’s Responses

The finding(s) within this report has been attributed a risk rating in accordance with established risk criteria as defined in Table 1.

Table 1 – Risk Criteria

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>High</td>
<td>One or more of the following exists:</td>
</tr>
<tr>
<td></td>
<td>• Controls are not in place or are inadequate.</td>
</tr>
<tr>
<td></td>
<td>• Compliance with legislation and regulations or contractual obligations is inadequate.</td>
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<tr>
<td></td>
<td>• Important issues are identified that could negatively impact the achievement of FCPS program/operational objectives.</td>
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<tr>
<td>Moderate</td>
<td>One or more of the following exists:</td>
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<tr>
<td></td>
<td>• Controls are in place but are not sufficiently complied with.</td>
</tr>
<tr>
<td></td>
<td>• Compliance with subject government regulations or FCPS policies and established procedures is inadequate, or FCPS policies and established procedures are inadequate.</td>
</tr>
<tr>
<td></td>
<td>• Issues are identified that could negatively impact the efficiency and effectiveness of FCPS operations.</td>
</tr>
<tr>
<td>Low</td>
<td>One or more of the following exists:</td>
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<tr>
<td></td>
<td>• Controls are in place but the level of compliance varies.</td>
</tr>
<tr>
<td></td>
<td>• Compliance with government regulations or FCPS policies and established procedures varies.</td>
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<tr>
<td></td>
<td>• Issues identified are less significant but opportunities exist that could enhance FCPS operations.</td>
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**Finding 1: Proper Documentation, Approval and Verification of Substitute Time**

**Risk Rating:** Moderate – *Controls are in place but are not sufficiently complied with.*

**Condition:**

During our review, we selected a sample of 59 substitutes at ten schools that reported hours worked on April 2, 2019. We obtained the substitute forms from each school to test internal controls and verify the accuracy of time reported. As a result of our review, we noted instances in which the time for substitutes were not properly documented, approved and/or verified. Specifically, we noted the following:

- Substitute hours were not approved by the substitute supervisors in a timely manner at five out of 10 schools. The substitute forms were not approved until after the hours were verified in SmartFind Express (SFE) by the substitute coordinator. In three instances, the forms were not approved until after the MyTime interface and payroll approval deadline.
- During the verification process, the substitute coordinator at six out of 10 school's failed to record the actual departure and/or arrival time in SFE for 12 out of 59 substitutes or the substitute coordinator failed to document the total hours reported in SFE on the substitute form as an alternative.
- Four out of 59 substitutes did not indicate their departure time on the substitute forms at three out of the 10 schools reviewed.
- Two out of 59 substitutes did not sign the substitute form to confirm hours worked at one out of the 10 schools reviewed.

In addition, we noted the following inaccuracies in the time reported for substitutes:

- The hours reported in SFE and interfaced into MyTime may have been overstated for one out of 59 substitutes. The substitute form evidenced a total of 3.5 hours worked out of the 7 hours reported. It appears the substitute may have worked additional hours at another school. However, we have been unable to obtain the substitute form verifying the additional hours worked.
- The hours reported in SFE and interfaced into MyTime may have been understated for a substitute at one out of 10 schools. The substitute form and SFE verified a total of 3.75 hours worked, however no hours were reported in MyTime.
- Sick and/or personal leave taken was not reported in MyTime for two out of 59 absent teachers that requested substitutes.

**Criteria:**

- Per FCPS Regulation 5620, *Time and Attendance Administration Procedures*, all employees will be responsible for entering their leave requests and submitting their timesheets for approval electronically. Monthly paid employees must be responsible for submitting all leave taken and will report extra time worked outside their normal contract including overbase, callback, shift differential, or temporary time and submit for approval by the established deadlines in the current version of N5620, Pay Schedules published annually. Biweekly employees must be responsible for submitting all leave taken and time worked including overbase, callback, and shift differential for approval by the established deadlines in the current version of N5620 published annually. Time and attendance processors (TAPs) must follow instructions outlined in
the Time and Attendance Manual available from the Office of HR Business Services. The procedures also state that at the end of each pay period (biweekly and monthly), TAPs must run reports to facilitate reconciliation as outlined in TAP training provided materials. The Pay Period Summary will be used to verify the accuracy of time and attendance reported and that time was approved by the established deadlines. This is an internal verification used by the work location for reconciliation. Work locations will not be required to print and retain paper copies because the information will be retained and retrievable electronically.

- According to the MyTime Time and Attendance Processor Manual,
  - The substitute teacher is required to document their arrival and departure time on the Substitute Form provided at the assigned school. Substitutes are also required to sign their names to confirm the times indicated.
  - The Substitute Form is reviewed and signed each day by the substitute supervisor (or the available administrator).
  - The Substitute Coordinator confirms all the information regarding the job (Classification, Reason, Budget Code (if needed), etc.) and updates the SFE job with the actual time the substitute arrived and departed the assignment. All Budget Codes default based on the chosen Reason (i.e. Personal Sick Leave will default to the school's substitute sick leave index-subobject: xx100-2020.) The Substitute Coordinator should ensure the appropriate Budget Code is reflected as required by Notice 5260 Substitutes. If the Budget Code that should be charged is different than the default, the Substitute Coordinator must update the code in SFE prior to verification.

Cause:

- The substitute supervisor failed to properly approve substitute forms in a timely manner.
- The substitute coordinator failed to adjust the substitutes arrival and departure time in SFE and/or document total hours on the substitute form during verification.
- The substitutes failed to properly document the arrival and departure time and sign the substitute forms.
- The substitute hours were understated due to the employee inadvertently deleting substitute time when entering temporary hours worked on the same day.
- The absent teachers failed to record appropriate leave as required. In addition, time and attendance for these individuals was not properly verified and reconciled at the end of the corresponding pay period.

Effect:

- The failure to properly document, validate and approve substitute hours may lead to the inability to substantiate actual hours worked. This could potentially result inaccuracies in financial reporting and payment of wages.
- The failure to ensure proper verification will allow unapproved hours to be interfaced into MyTime and be automatically authorized. This could potentially result inaccuracies in financial reporting and payment of wages.
- The failure to appropriately report leave taken will result in the overstatement of the teacher’s leave balance.
Recommendation:

- HR Business Services should continue to provide training and resources related to the use of MyTime. In addition, HR Business Services should increase the awareness to substitutes of the ability to inadvertently delete substitute time in MyTime. HR Business Services should also continue to communicate the importance of employees, especially substitutes and temporary hourly employees, confirming the completeness and accuracy of all hours worked in MyTime prior to the employee deadline.
- The Regional Assistant Superintendents (RAS) should ensure all principals understand the importance of ensuring all employees are accurately recording time and attendance in MyTime and adhere to related FCPS time and attendance, policies, regulations, and guidance. Furthermore, principals should also ensure substitute time is properly documented, approved and verified as well as ensure absent teachers are properly recording leave taken, as required.
- RAS should work with HR Business Services to increase accountability of principals by communicating expectations and reiterating guidelines for time and attendance reporting in schools.
- RAS should work with principals to ensure any discrepancies noted during the audit are properly rectified.

Management Responses (Actions and Due Date):

1. HR will continue to send out reminders about the appropriate procedures and timelines that must be honored to be responsive to time sensitive matters. There are also links to My Time trainings that we can provide as well. HR will also remind our Region colleagues about these processes and work to answer any questions for upgrading any communication protocols that will serve to support these efforts.

   Responsible: HR Business Services        Due Date: May 31, 2020

2. The Region Assistant Superintendents have read the findings of the audit and understand that there is a need to implement additional training and/or better communication to our principals around accurately reporting employee time and attendance in MyTime. We understand that through the training and/or communication, we need to ensure that our schools and principals adhere to FCPS time and attendance policies and regulations, specifically in the areas of accurate substitute time documentation and teacher leave.

   Our commitment to action will be to work with HR Business Services, specifically the Office of Time and Attendance, to create better communication/training to principals that reviews the guidelines for time and attendance reporting. The Region Offices will monitor those results monthly in an effort to increase accountability at the school level.

   Additionally, the Region Assistant Superintendents for Regions 1, 3, and 5 have reached out to the schools that were found to have discrepancies in the audit and obtained management responses, reviewed the finding with the principal, and requested that the findings be rectified through the use of form FS 73-83: Time and Attendance Corrections and Omissions Memorandums.

   Responsible: RAS        Due Date: May 31, 2020
Finding 2: Accurate Recording of Time for Temporary Hourly Employees

Risk Rating: Moderate – Controls are in place but are not sufficiently complied with.

Condition:

OAG selected a sample of 50 temporary hourly employees from 10 MyTime reporting teams in order to ensure the accuracy of job-related data reported in MyTime for the pay period of March 30, 2019 through April 12, 2019. The sample included a review of seven temporary hourly employees that performed work for Adult and Community Education (ACE). Under ACE, OnCourse schedules are provided to temporary hourly employees or instructors in lieu of the HR-11 forms. During our review of the OnCourse schedules we identified one out of seven instances in which hours were improperly reported in MyTime. The hours recorded by the employee does not reflect the hours actually worked for that day or within the selected pay period. The review also revealed an additional four instances in which employees improperly reported hours for the selected pay period that relate to hours that should have been reported in previous pay periods. We were unable to determine whether hours were possibly overstated or were duplicate hours reported.

Criteria:

According to FCPS Regulation 5620, Time and Attendance Administration Procedures,

- Biweekly employees must be responsible for submitting all leave taken and time worked including overbase, callback, and shift differential for approval by the established deadlines in the current version of N5620 published annually.
- Principals, program managers, and supervisors are responsible for ensuring that time and attendance is reported, submitted, reviewed, and approved in the online time and attendance system in accordance with time frames established annually in the current version of Notice 5620.
- Principals, program managers, and supervisors, or their designees, are responsible for ensuring that employees working in a temporary hourly assignment receive the Temporary Assignment Online Time Information Form, HR11. The form provides the employee with required information position code, index subobject code and work performed for, to facilitate data entry.
- Errors and omissions in reporting time and attendance that are discovered after the deadline must be reported immediately to the Office of Payroll Management. Corrections are to be listed on the Time and Attendance Corrections and Omissions Memorandum (FS 73-63) and forwarded to the Office of Payroll Management along with a completed and signed Time and Leave Report (FS 73-82). The Office of Payroll Management must have the original form FS 73-63 signed by the principal or program manager, or their designee.

Cause:

The ACE instructors failed to accurately report time, as required. Prior to the implementation of MyTime, any missed time reporting for employees on temporary assignments that were not qualified for overtime hours were recorded on Form FS73-42, Time Report for Temporary Assignments, with a note indicating the date to be corrected. It appears ACE was continuing to utilize this practice in MyTime by
reporting the correction in the comments section of the weekly timesheet. As such, ACE failed to properly submit a Time and Attendance Corrections and Omissions Memorandum (FS 73-63) as required.

Effect:

Failure to properly report time worked could result in inaccuracies in time reporting and payment of wages. In addition, in the event the employee is eligible for overtime pay, this could increase the possibility of non-compliance with the Fair Labor Standards Act (FLSA).

Recommendation:

HR Business Services has recently provided additional guidance to ensure that temporary hourly employees are properly reporting time worked. OAG also recommends that all ACE instructors adhere to the guidance provided in order to remain compliant with FLSA. Additionally, ACE supervisors should ensure that the necessary steps are taken to correct inaccurately reported hours.

Management Responses (Actions and Due Date):

1. HR will continue to provide guidance and support ACE in their efforts to improve processes so that time and attendance is reported accurately.

   Responsible: HR  Due Date: May 31, 2020

2. The FCPS ACE management staff prioritizes time and attendance as one of the most important functions of our program specialists and finance staff. When myTime was implemented, each FCPS ACE instructor and part-time hourly employee received instructions on how to enter time in myTime. New employees receive training during their onboarding sessions. Given the audit findings, FCPS ACE management will provide additional time and attendance training to the program specialists and provide instructors with easy to follow instructions via email before the end of February. In addition, by January 22, 2020, all program specialists will be reminded, via email, that FCPS ACE will use the standard correction memo process to fix any errors or omissions created when FCPS ACE instructors or part-time hourly employees fail to enter their hours in a timely fashion.

   FCPS ACE is committed to the consistent adherence of the use of Time and Attendance Corrections and Omissions Memorandum (FS 73-63) and Time and Leave Report (FS 73-82) forms for all incidents of errors and omissions identified in time and attendance reporting discovered after the deadline for any reporting periods. Beginning immediately FCPS ACE management will monitor these time and attendance correction reports with increased scrutiny. FCPS ACE management will directly provide support, reminders and access to training for employees with multiple instances of Time and Attendance errors.

   FCPS ACE uses part time hourly staff in a multitude of instances, including office staff and instructors. FCPS ACE utilizes OnCourse to record all classes, instructor assignments, and collection of tuition payments from students. FCPS ACE instructors pay factors for any term could be multifaceted, depending on the number and type of classes they teach, and could have different index codes and/or rates of pay. Through the OnCourse system, we generate a report for each FCPS ACE instructor that provides all the equivalent specifics shown in the HR11 for each individual instructional engagement. For FCPS ACE non-instructor part time hourly staff, we are
committed to providing the Temporary Assignment Online Time Information Form (HR11) to these employees for each specific employment engagement.

Actions:

- Additional time and attendance training for ACE program specialists.
- Provide instructors and part time staff with easy to follow instructions on time and attendance via email.
- Remind ACE program specialists that FCPS ACE will use the standard correction memo process to fix any errors or omissions created when ACE instructors or part-time hourly employees fail to enter their hours in a timely fashion.
- Management will monitor Time and Attendance Corrections and Omissions Memorandum (FS 73-63) and Time and Leave Report (FS 73-82) forms with increased scrutiny and will directly address employees with multiple instances of Time and Attendance errors.
- Provide Temporary Assignment Online Time Information Form (HR11) for all FCPS ACE non-instructor part time hourly staff, and file copies of these within the office of the FCPS ACE Administrator.

**Responsible:** ACE  
**Due Date:** February 28, 2020
Finding 3: Timely Review and Updates to the Time and Attendance Regulations

Risk Rating: Low – Compliance with government regulations or FCPS policies and established procedures varies.

Condition:

Based on our review of the applicable time and attendance regulations, we revealed the following regulations that have not been reviewed and/or updated within the last 5 years:

- Regulation 4835 Family Medical Leave
- Regulation 4815 Military Leave—Reserve Training
- Regulation 4833 Administrative Leave for Employees Serving as Election Officers
- Regulation 4814 Administrative Leave—Civil Leave

Criteria:

Per FCPS Regulation 1102, Policies, Bylaws, and Regulations Procedures for Directives, by state mandate, policies must be reviewed by appropriate staff members at least every five years and updated as necessary. Regulations are reviewed and updated every five years or sooner. Notices with short-term effective dates (less than one year) are reviewed and reissued as necessary. The School Board Office will monitor review dates for directives and notify staff.

Cause:

Failure to properly updated leave regulations, as required.

Effect:

Regulations that are not properly reviewed and updated could result in the most current leave processes not being properly documented. This may result in inconsistencies in leave reporting and inability to hold employees accountable.

Recommendation:

HR should take the necessary steps to review the regulations and began the process to properly update the regulations, as needed.

Management Responses (Actions and Due Date):

The team in HR will work on putting together a timeline of review for the regulations.

Responsible: HR  Due Date: May 31, 2020