TO: Honorable Chair and Members of the School Board
Dr. Donald E. Fennoy, Superintendent
Chair and Members of the Audit Committee

FROM: Lung Chiu, Inspector General

DATE: May 7, 2020

SUBJECT: OIG Final Report of Investigation:
19-0013-I Theft of Time at Jupiter Farms Elementary School


On May 28, 2019, the OIG received an anonymous complaint alleging theft of time by School Data Processor Lori Tufaro at Jupiter Farms Elementary. The investigation concluded the allegation regarding theft of time was unsubstantiated.

The investigation also concluded the allegation regarding staff not adhering to District Payroll and Timekeeping Procedures was substantiated.

In accordance with School Board Policy 1.092 (8)(b)(iv), on December 12, 2019, the OIG sent the draft investigation report to the School Principal and subject employees. The OIG received responses from the Principal and Ms. Kelley.

The report is finalized and will be posted on the Inspector General’s website; https://www.palmbeachschools.org/about_us/reports_and_publications/inspector_general_reports.
INTRODUCTION & SYNOPSIS

On May 28, 2019, the Office of Inspector General (OIG) received an anonymous complaint regarding theft of time at Jupiter Farms Elementary School. Specifically, it was alleged that on April 22, 2019, and May 20, 2019, Jupiter Farms Elementary School Data Processor Lori Tufaro left work without clocking out and Administrative Assistant Cindy Kelley later clocked out Ms. Tufaro on the days in question.

The OIG investigation concluded the allegation regarding theft of time was unsubstantiated. During the OIG investigation, it was determined that District Payroll Procedures were not followed. The investigative findings of the allegations will be discussed in detail later in this report.

OIG JURISDICTIONAL AUTHORITY

School Board Policy 1.092 provides for the Inspector General to receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews, as the Inspector General deems appropriate.

BACKGROUND: INDIVIDUALS & ENTITIES COVERED IN THIS REPORT

Jupiter Farms Elementary School

Jupiter Farms Elementary School is located at 17400 Haynie Lane, Jupiter, Florida 33478. Student enrollment is 624 serving grades K-5.

Suzanne Matuella, Principal, Jupiter Farms Elementary School

Ms. Matuella has been employed with the District since 1990 and has been the Principal at Jupiter Farms Elementary School since June 2014.

Cindy Kelley, Administrative Assistant, Jupiter Farms Elementary School

Ms. Kelley has been an Administrative Assistant at Jupiter Farms Elementary since September 2018.

Lori Tufaro, Data Processor II, Jupiter Farms Elementary School

Ms. Tufaro has been employed with the District since 1997 and has been a Data Processor at Jupiter Farms Elementary School since July 2006.

RELEVANT GOVERNING AUTHORITIES

- Fair Labor Standards Act (FLSA).
- School Board Policy 3.80 – Leave of Absence.

1 Employment history data and school information was obtained from www.palmbeachschools.org and PeopleSoft.
Theft of Time at Jupiter Farms Elementary School

- District Bulletin #P-13115-CAO/COO – Automated Time Collection Devices (TCDs) Guidelines.

DOCUMENTS REVIEWED

- PeopleSoft Personnel Records.
- PeopleSoft Payroll Records during August 2018 – October 2019.
- PBSD 2323 Time Clock Missed Punch Report Forms during August 2018 – October 2019.
- Security Cameras.
- District Email Records during July 2018 – October 2019.

CASE INITIATION & INVESTIGATIVE METHODOLOGY

The investigation was initiated based on an anonymous complaint alleging that on April 22, 2019, and May 20, 2019, Jupiter Farms Elementary School Data Processor Lori Tufaro left work without clocking out and Administrative Assistant Cindy Kelley clocked out Ms. Tufaro at later times on the days in question. The complainant provided screenshots of the school security camera video indicating Ms. Tufaro left at approximately 2:30 PM on April 22, 2019, and May 20, 2019.

During the course of the investigation, the OIG interviewed Principal Ms. Suzanne Matuella, Administrative Assistant Ms. Cindy Kelley, and Data Processor Ms. Lori Tufaro.

This investigation was conducted in compliance with the Quality Standards for Investigations, Principles and Standards for Offices of Inspector General, promulgated by the Association of Inspectors General.

INVESTIGATIVE FINDINGS

1. Theft of time occurred on April 22, 2019, and May 20, 2019, when Jupiter Farms Elementary Data Processor Lori Tufaro did not clock out upon leaving work and Administrative Assistant Cindy Kelley clocked out Ms. Tufaro at later times on the dates in question. Allegation Unsubstantiated.

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2 The OIG findings were determined using the standards that appear on the final page of this report.
The OIG investigation concluded the allegation was unsubstantiated. The OIG determined there was insufficient evidence to prove theft of time by Ms. Tufaro.

The following is a summary of testimonies from persons interviewed as indicated:

Principal Suzanne Matuella: Ms. Matuella stated she allows her employees to flex their time and earn/take compensatory time. Ms. Matuella noted that she is aware that Ms. Tufaro has ongoing medical appointments.

Administrative Assistant Cindy Kelley: Ms. Kelley said that she handles payroll as part of her job responsibilities. Ms. Kelley said that compensatory time can be used by staff and staff are to maintain a compensatory log that should be submitted to her via either email or hard copy. Ms. Kelley explained that she has been following the procedures used by the previous administrative assistant, which include that if an employee was going to have overtime, she asks the employee not clock out and she manually clocks them out in PeopleSoft to avoid overtime. If an employee leaves early and is utilizing compensatory time, she manually clocks out the employee. Ms. Kelley said that she has never done any favors for any staff member regarding their time and has not been asked by staff to do anything inappropriate regarding their time.

Data Processor Lori Tufaro: Ms. Tufaro stated that her work schedule is from 7:00 AM until 3:30 PM and once a month she leaves at 2:30 PM (an hour early) for a medical appointment. Ms. Matuella is aware of the monthly appointment. Ms. Tufaro confirmed that she always makes up her time by coming to work early on most days or staying late at times. Ms. Tufaro stated she does not always clock in when she arrives early. Ms. Tufaro said that she does not always keep track of her time in her compensatory log. Ms. Tufaro stated that she sometimes forgets to clock in or out. Ms. Tufaro said she has never asked anyone to adjust her time without her making up her time. Ms. Tufaro said that it has been the school’s practice not to clock out if leaving early or if more hours were worked than scheduled.

DOCUMENTATION REVIEWED

Based on PeopleSoft records, the OIG determined that Ms. Tufaro is a non-exempt employee and therefore required to use the District’s biometric Time Collection Devices in order for electronic time records to be maintained. Since the devices are biometric, it requires a unique body measurement, thumbprint, to identify the employee. Therefore, an employee can only clock themselves out. When an employee forgets to punch in/out they should notify their supervisor and complete a Missed Punch Report form.

PeopleSoft Payroll records indicate that on April 22, 2019, and May 20, 2019, Ms. Tufaro clocked in at 6:46 AM and 6:37 AM, respectively, using a Time Collection Device (TCD) at Jupiter Farms Elementary School. The records do not indicate Ms. Tufaro clocked out either day using a TCD.
PeopleSoft records show that Ms. Kelley entered "out" for Ms. Tufaro’s time as follows:

<table>
<thead>
<tr>
<th>Date of PeopleSoft Entry</th>
<th>Missed Punch Date</th>
<th>Punch Type</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>4/23/19</td>
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<td>Out</td>
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<td>5/20/19</td>
<td>5/20/19</td>
<td>Out</td>
<td>3:30 PM</td>
</tr>
</tbody>
</table>

The OIG reviewed the school’s Payroll records to determine if there was any documentation maintained for April 22, 2019, and May 20, 2019. The OIG did not locate any documentation explaining why the manual entries were completed by Ms. Kelley for Ms. Tufaro’s time. Since there is no documentation, it is unclear as to why Ms. Kelley used 4:30 PM as “out” for Ms. Tufaro, when her work schedule is typically 7:00 AM – 3:30 PM. It should be noted, payroll records do not indicate that Ms. Tufaro received an overtime payment for that pay period.

The complainant provided school security camera video screenshots of what appears to be Ms. Tufaro exiting the school’s main office on April 22, 2019, and May 20, 2019 (Exhibit 1). The time stamp on the screenshots are 3:29 PM and 3:30 PM, respectively. The complainant explained that the time stamps reflected on the screenshots are an hour ahead of the actual time; therefore, the actual time was 2:29 and 2:30 PM. The OIG verified the potential time stamp discrepancy of security cameras with the school’s police Captain who said there was an issue last school year and has since been corrected.

During the OIG investigation, Ms. Tufaro said that she contacted her medical provider and verified that she did have appointments on April 22, 2019, and May 20, 2019 and therefore would have left at 2:30 PM on those days.

CONCLUSION

The OIG concluded the allegation of theft of time was unsubstantiated. Based on testimony, Ms. Tufaro did leave early on April 22, 2019, and May 20, 2019. As stated by Ms. Kelley, when an employee leaves early she manually clocks out the employee. Although the school’s payroll records did not contain documentation that indicates that Ms. Tufaro used compensatory time or how Ms. Tufaro made up the time, as stated by Principal Matuella flex and compensatory time is allowed.

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3 Time record information obtained from PeopleSoft Payroll records.
2. Jupiter Farms Elementary School staff did not adhere to District Payroll and Timekeeping Procedures, specifically Missed Punch Reports and Compensatory Time. Allegation Substantiated.

The OIG investigation concluded that the allegation was substantiated. Ms. Tufaro and Ms. Kelley did not follow District Payroll procedures regarding Missed Punch Reports and Compensatory Time.

The following is a summary of testimonies from persons interviewed as indicated:

Principal Suzanne Matuella: Ms. Matuella explained that the school’s procedure in place for earning or using compensatory time has been that each employee must keep a log reflecting hours earned and taken. Temporary Duty Elsewhere (TDE) forms must be completed to reflect compensatory time. The compensatory log must be provided or shown to Administrative Assistant Cindy Kelley for verification. Ms. Matuella noted that this school year the procedures were revised to require employees to also email the Principal, Assistant Principal or Administrative Assistant when taking time.

Administrative Assistant Cindy Kelley: Ms. Kelley explained that her process for missed punches is to review the week and determine who needs to complete a Missed Punch Form. Ms. Kelley prints out the form and puts it in the applicable employee’s mailbox to be signed and returned. Ms. Kelley said she also sends out email reminders or verbal reminders. Ms. Kelley stated that when she first started she was not having employees complete Missed Punch Forms, but after attending a meeting and learning they should be done, she changed the process.

Ms. Kelley said that compensatory time can be used by staff and staff are to maintain a compensatory log that should be submitted to her via either email or hard copy. Ms. Kelley explained that she has been following the procedures used by the previous administrative assistant, which include that if an employee was going to have overtime, she asks the employee not clock out and she manually clocks them out in PeopleSoft to avoid overtime. If an employee leaves early and is utilizing compensatory time, she manually clocks out the employee.

Data Processor Lori Tufaro: Ms. Tufaro said that she does not always keep track of her time in her compensatory log. Ms. Tufaro stated she does not have last year’s compensatory log.

DOCUMENTATION REVIEWED

As a result of allegation 1, the OIG reviewed Ms. Tufaro’s payroll records in PeopleSoft, specifically, the TCD records during August 1, 2018, through October 4, 2019. The records reflect that Ms. Tufaro used the TCD machine 236 days. Of the 236 days, records reflect there were 33 instances where Ms. Tufaro did not clock in, clock out, or both and Ms. Kelley added manual entries for those days (includes the two dates in question from allegation 1).
The District's Payroll and Time & Labor Training Manual states "Employees should be advised that if they forget to punch in or out for their scheduled hours that they should neither punch in late at the TCD nor should they punch out late at the TCD. Instead, employees should notify their supervisor or the Payroll contact of the error. Based on procedures at your school, the Missed Punch Report form, PBS22323 is available through Liquid Office or is available in PDF format. Both formats may be accessed under 'Forms' on the District website. No matter how you choose to make the form available, employees should be completing the forms when needed."

The OIG reviewed the school's payroll records to determine if Missed Punch Report Forms were submitted for the 33 instances. The OIG determined the following:

- Seven Missed Punch Report Forms were located.
- None of the Missed Punch Report Forms included the required explanation.
- Six of the above seven Missed Punch Report Forms did not include a supervisor’s signature.
- Based on the date Missed Punch Report Forms were signed, on four instances, Ms. Tufaro signed the forms with a date of 10/3/19 for occurrences in July and August 2019.

The OIG reviewed the 33 instances with Ms. Kelley and Ms. Tufaro. Ms. Tufaro said some of the instances were related to her leaving early due to medical appointments. Ms. Kelley and Ms. Tufaro noted that some of the days might have been instances where Ms. Kelley instructed Ms. Tufaro not to clock out because of the number of hours she worked on those respective weeks. The OIG was able to verify one date using the school’s security cameras; on September 10, 2019, Ms. Kelley entered a manual "out" for Ms. Tufaro at 3:30 PM and there is no record of a Missed Punch Report. However, the security video viewed by the OIG reflects what appears to be Ms. Tufaro in the office and potentially leaving for the day at 3:30 PM on September 10, 2019.

Based on Principal Matuella’s testimony, Ms. Matuella allows her staff to earn and use compensatory time. However, there is no record that required District Form 2212 Compensatory Time off In Lieu of Overtime Request was completed and approved for Ms. Tufaro. As stated by Ms. Tufaro she leaves an hour early once a month, but makes up the time.

The OIG reviewed Ms. Tufaro’s compensatory time during August 1, 2018, and October 4, 2019, in PeopleSoft to determine if the records reflect one hour of compensatory time on a monthly basis based on her testimony that she leaves one hour early once a month. The records reflect that during this time period compensatory time was taken 14 times. However, only one of those was for 1 hour. The remainder ranged from 30 minutes to 6 hours and 45 minutes.

Based on Ms. Kelley’s testimony, compensatory time is also maintained by employees via a log and not always from TCD records. Therefore, Ms. Tufaro’s compensatory time in PeopleSoft may not be accurate, as it does not include what is on the log.

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5 Information obtained from Jupiter Farms Elementary Payroll records.
6 Compensatory time information obtained from PeopleSoft Payroll records.
The OIG obtained Ms. Tufaro’s compensatory logs for School Year’s 2018/19 and 2019/20 from the school’s payroll records (Exhibit 2). The SY 2019/20 log reflects that on August 29, 2019, Ms. Tufaro used six hours of compensatory time. The OIG reviewed PeopleSoft payroll records for August 29, 2019, to determine if it was consistent with the SY 2019/20 log. The information is not consistent; the PeopleSoft records reflected that Ms. Kelley manually entered the following regarding Ms. Tufaro’s time, an “in” at 7:00 AM and “out” at 1:30 PM and 2 hours of sick time (Exhibit 3). The OIG reviewed Ms. Tufaro’s TDE records to determine if a TDE was submitted for the 2 hours of sick time on August 29, 2019. The OIG did not find record of a TDE for 2 hours of sick time. Instead, records indicate Ms. Tufaro submitted a TDE form for August 29, 2019, reflecting 3 hours for a meeting that took place 8:30 – 11:30 AM (Exhibit 4).

Based on information provided by the Department that held the meeting on August 29, 2019, Ms. Tufaro did not sign the attendance record for the meeting. The OIG inquired with Ms. Tufaro regarding August 29, 2019, she said she was sick on that particular date and yet Ms. Kelley entered information in the system reflecting Ms. Tufaro worked from 7:00AM until 1:30 PM.

POLICY AND PROCEDURE VIOLATIONS

School Board Policy 1.013(1) – Responsibilities of School District Personnel and Staff states “It shall be the responsibility of the personnel employed by the district school board to carry out their assigned duties in accordance with federal laws, rules, state statutes, state board of education rules, school board policy, superintendent's administrative directives and local school and area rules.”

School Board Policy 6.12 – Overtime/Compensatory Time Off Under Certain Circumstances states the following:

(1)(c). All cash overtime or compensatory time shall be approved in writing by the appropriate administrator/supervisor prior to the time being worked.

District Bulletin #P-12902-CAO/COO dated September 15, 2008 – Tracking and Using Compensatory Time states that in order to remain in compliance with Board Policy 6.12 regarding Compensatory Time and to satisfy the Fair Labor Standards Act (FLSA), eligible employees who opt for compensatory time off in lieu of overtime must sign an agreement, Form PBSD 2212.

District Payroll and Time & Labor Training Manual states:

“Based on procedures at your school, the Missed Punch Report form, PBSD2323 is available through Liquid Office or is available in PDF format. Both formats may be accessed under ‘Forms’ on the District website. No matter how you choose to make the form available, employees should be completing the forms when needed.”

“In order to grant employees comp time in lieu of cash overtime, they must sign form PBSD 2212 Compensatory Time off In Lieu of Overtime Request in advance of working.”
"For those locations using the Time collection devices (TCD’s), employees would record in and out punches for the time worked as they normally would.”

“Employees who have requested an absence for any purpose should complete Form PBS0032 Leaves/TDE. Forms should be signed by the employee and the Principal/Director.”

CONCLUSION

The OIG concluded the allegation was substantiated. The OIG’s review of documentation determined Ms. Tufaro and Ms. Kelley are not adhering to District policies and procedures regarding payroll. Based on testimony, the procedures currently in place for when TCD users leave early or work more than their regular scheduled week does not provide true and accurate electronic time records and violates School Board Policies and District procedures.

The school’s payroll records did not have the required Missed Punch Report Forms for each time there was a manual entry for Ms. Tufaro. Additionally, the Missed Punch Report Forms that the OIG located were either not completed in a timely manner, did not contain the required explanation, or were not signed by the supervisor.

Regarding compensatory time, although Principal Matuella acknowledged she allows her staff to earn and take compensatory time, Ms. Tufaro did not complete the required form that grants employees the ability or maintain accurate and up to date information regarding compensatory time earned. Additionally, Ms. Kelley did not enter the correct information in PeopleSoft to reflect Ms. Tufaro took compensatory time on August 29, 2019. Compensatory time is not accurately being reported since Ms. Tufaro does not always reflect the time worked via the TCD.

RECOMMENDATIONS

The OIG recommends that Principal Matuella:

• Work with the Payroll Department to ensure training is provided to all applicable Jupiter Farms Elementary staff regarding timekeeping procedures and required documentation.
• Ensure all applicable staff complete the required form regarding compensatory time.
• Ensure Missed Punch Report Forms are being completed accurately to include an explanation and approval as required.
• Ensure employees that use TCD’s to record their time, are reporting all time, regardless if it is compensatory time.

The OIG recommends the findings of this report be referred to the Office of Employee and Labor Relations and the Director of Accounting Services (Payroll) for action deemed appropriate.

AFFECTED PARTY NOTICE

In accordance with School Board Policy 1.092 (8)(b)(iv), on December 12, 2019, Ms. Tufaro, Ms. Kelley, and Ms. Matuella were notified of the investigative findings and provided with an
opportunity to submit a written response to these findings. On January 15, 2020, the OIG received a response from Ms. Kelley (Exhibit 5). Ms. Kelley did not dispute the findings. On January 17, 2020, the OIG received a response from Ms. Matuella (Exhibit 6). Ms. Matuella concurred with the findings. No response was received from Ms. Tufaro. On January 27, 2020, the OIG confirmed with Ms. Tufaro, via email, that she would not be submitting a response.

**DISTRIBUTION**

Palm Beach County School Board Members  
Donald E. Fennoy II, Superintendent  
Audit Committee Members  
Office of Employee and Labor Relations  
OIG File
The evidentiary standard used by the School District of Palm Beach County OIG in determining whether the facts and claims asserted in the complaint were proven or disproven is based upon the preponderance of the evidence. Preponderance of the evidence is contrasted with "beyond a reasonable doubt," which is the more severe test required to convict a criminal and "clear and convincing evidence," a standard describing proof of a matter established to be substantially more likely than not to be true. OIG investigative findings classified as "substantiated" means there was sufficient evidence to justify a reasonable conclusion that the actions occurred and there was a violation of law, policy, rule, or contract to support the allegation. Investigative findings classified as "unfounded" means sufficient evidence to justify a reasonable conclusion that the actions did not occur and there was no violation of law, policy, rule, or contract to substantiate the allegation. Investigative findings classified as "unsubstantiated" means there was insufficient evidence to justify a reasonable conclusion that the actions did or did not occur and a violation of law, policy, rule, or contract to support the allegation could not be proven or disproven.
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</tbody>
</table>

Teacher Name: Lori Turfaro

Comprehensive Time Log 5/20/18-19
Superior Farm Elementary School
### Time Information

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<th>Punch Date Time</th>
<th>Quantity</th>
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THE SCHOOL DISTRICT OF PALM BEACH COUNTY

☐ Leave of Absence
☐ Temporary Duty Elsewhere (TDE)

Click the appropriate circle above. Only the areas you are required to complete will be visible. Enter Employee ID number and tab to the next field to obtain employee information.

Employee ID #: 1002271
Last Name: Tufaro
First Name: Lori
MI: MI

School/Dept.: Jupiter Farms Elementary
Schl/Dept #: 2091

Date(s) of Absence or TDE (duty days)
From: Aug 29 2019
To: Aug 29 2019

Total Duty Hours: 3

LEAVE OF ABSENCE

TEMPORARY DUTY ELSEWHERE (TDE)

Justification (Do not exceed field boundaries - if more space is required attach a word document)

☐ DP beginning of Year meeting 830-1130

Destination: FESC

Provide funding information below for the following
1. Substitute teacher required? ☐ Yes ☐ No
2. Estimated Transportation Costs

$0.00 + $0.00 + $0.00 = $0.00

Transportation Costs Lodging Costs Other (Registration) Total Estimated Travel Costs

DEPT FUND FUNC ACCOUNT PROG BUDG MGR LOC CD AWD YR PROJECT

Electronic signature certifies that funds are available in the accounts shown above for the specified amount(s). Regional/Instructional Superintendent Signature required for Principal’s Leave/TDE request. Out of county/out of state travel requires the approval of the Regional/ Instructional Superintendent, Assistant Superintendent or Division Head and Chief Officer.

Lori Tufaro
8/14/2019 1:43:39 PM

Suzanne Matuella
8/14/2019 1:52:07 PM

Regional/Instructional Superintendent, Assistant Superintendent or Division Head signature required for out-of-state/country

Chief Officer signature required for out-of-state/country

PBSD 0032 (Rev. 8/9/2017)
FROM: Cindy Kelley, Administrative Assistant Jupiter Farms Elementary School
DATE: January 13, 2020
SUBJECT: Draft Report for OIG Case No. 19-0013-I

In regards to the OIG report, I would like to make the following statements.

I became an administrative assistant during FY19; my first day was September 5th, 2018. Being my first year in this position there were many things that I had to be trained on, including the payroll process. I only had a one-day training, as well as access to the payroll documents provided at that training. One of the things that was made clear during that training, and each payroll period was that we needed to ensure each employee had all of their time punches as well as no overtime hours in order that they be paid. Each week I would email or inform the staff that I needed the documentation to enter their payroll correctly. After completing my first year, I did see that there needed to be a better way of tracking this information so that each employee's time was correctly documented.

Therefore, I came up with a system to keep track, as well as to let my principal know when these employees were not submitting documents or missing punches. This was a shared document to record this information for each day for the employees using the TCD.

After this investigation and the findings were shared with the principal and myself, we created a new system that will help us keep better track of the documentation needed for each employee's absence, missed punch, and comp time. All of which can now only be submitted electronically and then printed by me to ensure that these documents do not get lost or misplaced. I provided training to the employees who needed to use this system.
I also reviewed the payroll manual, and the district policy and procedures in its entirety, and speaking with the Payroll Director, Teri Jensen, we do not allow comp time to be acquired for TCD employees off the time clock. This decision was made by my principal and will alleviate a misunderstanding of time missed or used.

I appreciate the opportunity to write a statement and I look forward to learning all I need to know about my position.

Sincerely,

[Signature]

Cindy Kelley
From: Suzanne Matuella, Jupiter Farms Community Elementary School

Date: January 17, 2020

Subject: Response to Draft Report for OIG Case No. 19-0013-I

I concur with the findings of OIG Case No. 19-0013.

Since these findings have been brought to my attention, myself and my new administrative assistant have reviewed and created new systems and procedures for the TDC staff to follow with their payroll process. We also put checks and balances in place to verify the procedures are followed by the TDC staff.

The following steps are the action plans we have established:

- Mentor Administrative Assistant assigned
- Reviewed Payroll training
- Principal and Administrative weekly payroll meetings to review all TDE's, Missed Punch Forms
- Comp time procedures reviewed and documentation collected during Payroll time period
- Training for TDC staff to review missed punch forms and accuracy of time
- Written directives have been issued regarding the findings in the OIG report

Suzanne G. Matuella
Principal

RECEIVED
JAN 17 2020
INSPECTOR GENERAL

17400 Haynie Lane, Jupiter FL 33478 • Phone: (561) 741-5400 • Email: jupiterfarmses@palmbeachschools.org