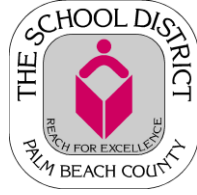


Audit of
Supplements Payroll Procedures
January 13, 2023

Report #2023-01



MISSION STATEMENT

The mission of the School District of Palm Beach County is to educate, affirm, and inspire each student in an equity-embedded school system.

Michael J. Burke
Superintendent of Schools

School Board Members

Frank A. Barbieri, Jr., Esq., Chair
Karen M. Brill, Vice Chair
Marcia Andrews
Alexandria Ayala
Edwin Ferguson, Esq.
Barbara McQuinn
Erica Whitfield

Audit Committee Members

David H. Talley, Chair
Tammy McDonald, Vice Chair
Mark Bymaster, CPA, CFE
Leondrae D. Camel
Alissa M. Dhawan, CPA, MBA
Michael Dixon, CPA/PFS
Kathleen Weigel, Ed.D.

Audit Committee Representatives

Frank A. Barbieri, Jr., Esq., School Board Chair
Heather Frederick, CPA, Chief Financial Officer
Blair Littlejohn, Esq., Deputy General Counsel
Kathryn Koerner, Principal Representative
Justin Katz, CTA President

**Audit of
Supplements Payroll Procedures
Table of Contents**

	Page
EXECUTIVE SUMMARY	i
PURPOSE AND AUTHORITY	1
SCOPE AND METHODOLOGY	1
BACKGROUND	2
CONCLUSIONS	
1. Year-Round and Seasonal Supplements Assignment and Approval Need Improvement	4
a. Fifteen (79%) of the 19 Sample Schools Did Not Maintain Records of Principals' Approval of Supplements Assigned to Employees	4
b. Required Supporting Documentation Not Consistently Maintained	4
c. Overpayment of \$1,809 in Supplements to an Employee	5
2. PeopleSoft's Access and Approval of Supplements Payroll Need Improvement	6
a. No Supervisor Review and Approval Needed	6
b. Excessive Number (115) of Users Had Update Access to PeopleSoft Supplements Payroll Records for Multiple Locations	6
c. Untimely Removal of User Access for Transferred Employees	6
3. Procedural and Automated System Controls for Athletic Supplements Not Effective	8
a. PeopleSoft Online Verification Ineffective	8
b. Inaccurate and Incomplete Certification Records	9
c. Despite New Procedures Implemented in Fiscal Year 2022, Noncompliances Still Existed	11
4. Overpayment of \$14,800 in Advanced Degree Supplements to Three Sample Employees	13
5. Inconsistent Practices for Approving Advanced Degree Supplements	14
EXHIBITS	
1. Advanced Degree Pay Brochure for Instructional Employees	16
2. Advanced Degree Pay Brochure for Non-Bargaining Unit Non-Instructional Employees	17
APPENDIX	
Management's Response	18

This page intentionally left blank.

Audit of Supplements Payroll Procedures

EXECUTIVE SUMMARY

Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan*, we have audited the Supplements Payroll Procedures. The primary objectives of this audit were to (1) assess the adequacy of procedures for approving and processing supplements¹ payroll, and (2) determine the extent of compliance with the applicable *School Board Policies* and *Collective Bargaining Agreements (CBAs)* for selected supplements. This audit produced the following major conclusions:

1. Year-Round and Seasonal Supplements Assignment and Approval Need Improvement

Year-Round and Seasonal Supplements were not part of an employee's regular salary included in the Multiple Components of Pay (MCOP). These supplements were assigned to individual employees by schools through the PeopleSoft Supplements Payroll Screens annually and seasonally respectively. Our survey of the supplement approval procedures at the 19 sample schools identified the following areas for improvement:

a. Fifteen (79%) of the 19 Sample Schools Did Not Maintain Records of Principals' Approval of Supplements Assigned to Employees

Based on the input from the principal, assistant principal, activities director, and athletic director, each school would recommend certain employees to conduct supplement-eligible activities. However, only four (21%) of the 19 sample schools maintained the principals' approved supplement assignment listings for record keeping purposes. The other 15 (79%) schools did not maintain any records documenting the principals' approval.

b. Required Supporting Documentation Not Consistently Maintained

District Bulletin #PD 21-029 CFO requires the sponsors who receive seasonal, other than athletics, supplements to maintain certain supporting documents for the sponsored activities. Our examination of available documentation revealed inconsistencies among the sampled schools as to how supplements were approved and documented. In some schools, individual club sponsors and/or coaches maintained their own documentation; while the club sponsors or coaches at some other schools did not maintain any documentation at all. Moreover, schools did not always collect and maintain program records from staff to support the payments of supplements to the employees.

c. Overpayment of \$1,809 in Supplements to an Employee

While researching and retrieving the supplements records for OIG's review, Bear Lakes Middle School identified one employee erroneously paid \$1,809 in supplements. The school informed Accounting Services Department of the error, and the overpayment was recouped during the audit.

¹ There were 262 types of supplements processed by PeopleSoft during Fiscal Year 2022. This audit focused on the approval and processing of Year-Round, Seasonal, and Advanced Degree Supplements.

Management's Response: Currently the approval of the supplements by the principal is not documented. Management is working on an approval workflow for the Seasonal Supplement Screens in PeopleSoft. In the interim, Management will send approval instructions to the Principals when the Supplement Screens open and modify the attestation at the bottom of the screen to indicate the Supplement list was reviewed with the Principal.

In addition, the District Athletics Department has created a new form PBS Form 2670 to document the coach's information (Athletic Coaching certificate, CPR/AED/FA Certification, Fingerprinting, etc), with Coach acknowledgements, and approval by several school staff and the Principal. At the end of the form, there is supplement information for the School to complete. A Google Drive has been created for Athletic Directors and APs over Athletics to use as a resource when hiring coaches. (See page 18.)

2. PeopleSoft's Access and Approval of Supplements Payroll Need Improvement

Our review of the access controls to PeopleSoft's Supplements Payroll Records identified the following deficiencies:

a. No Supervisor Review and Approval Needed

The PeopleSoft System did not require a supervisor approval for assigning supplements to employees after the information was entered into the system by the responsible payroll staff.

b. Excessive Number (115) of Users Had Update Access to PeopleSoft Supplements Payroll Records for Multiple Locations

As of February 23, 2022, there were 104 users with update access to PeopleSoft Supplements Payroll records for all District locations, (i.e. District-wide access) and 11 users with update access to multiple locations.

c. Untimely Removal of User Access for Transferred Employees

Six users who had transferred to another work locations for two to 2,063 days still had access to the supplement records for their prior work locations as of February 23, 2022.

Management's Response: Management is researching the possibility of a workflow process for the FY24 PeopleSoft supplements page to provide supervisory approval after the supplement is assigned to an employee by the payroll contact.

Management has reviewed the list of staff with District-wide access to the Supplement Screens and was able to change access to view only for 45 employees with research to be completed on several others. Most of the remaining employees with District-wide access are back office staff (HR, Payroll, Regional Offices, SFS, ESE, etc.) all of which need to continue to have this access.

All dynamic roles associated with the job type are programmatically removed when a user transfers to a new department based on the end date entered into Peoplesoft. If access is requested to be continued for coverage reasons, the access is reviewed and followed up on by IT Security using monthly audit reports. If a user is terminated, the process is the same with

the addition of disabling their District Account (Active Directory) programmatically, which disallows users from gaining access to any District system. (See page 19.)

3. Procedural and Automated System Controls for Athletic Supplements Not Effective

a. PeopleSoft Online Verification Ineffective

Employees coaching athletic activities are required to hold certain certifications. According to staff, the PeopleSoft System would automatically verify an employee's certification records maintained in the PeopleSoft System when the employee's ID was added to the Supplements Screen for receiving an athletic supplement.

Eight-hundred-eight-two (882) employees coached 1,446 athletic activities during Fiscal Year 2021. Our review found that 139 employees coached 238 athletic activities and received a total of \$566,019.37 in supplements when they did not have all the required certifications during the coaching periods. Apparently, the PeopleSoft online verification control was ineffective in ensuring only employees with all the required certifications were allowed to coach athletic activities and receive the related supplements.

b. Inaccurate and Incomplete Certification Records

To verify the accuracy of the certification records maintained in the PeopleSoft System, we randomly selected 80 sample employees from the 882 employees who received athletic supplements during Fiscal Year 2021 for detailed examinations. The 80 sample employees comprised of 40 selected from the 139 employees with no or invalid certifications and 40 selected from the 743 employees with valid certifications as recorded in the PeopleSoft database. Our review found 76 (95%) of the 80 sample employees had a total of 92 exceptions:

- 68 (85%) employees' CPR and First Aid certificates were not maintained in the ImageQuest² System.
- Seven (9%) employees' certification records showed that they had only completed the online portion of the training but had no proof of completing the in-person skill session.
- One (1%) employee did not have the teaching or coaching certificates records maintained in PeopleSoft. We did find the teaching and coaching certificates in the FDOE database.
- Four (5%) employees had expired teaching certificates. One was expired during the season, and three were expired in June 2013, June 2017 and June 2018, respectively.
- Five (6%) employees held only a District vocational certificate. FDOE has advised District vocational certificates cannot be used in lieu of state issued certificate.³
- Three (4%) employees did not have a state-issued teaching or coaching certificate.
- Four (5%) employees were paid a supplement for an entire season but they were not employed by the District and fully cleared to work (i.e., completed the fingerprinting and background screening) until the activities had ended or were hired and cleared in the middle of the season.

² ImageQuest is the District's electronic document management system.

³ See §1012.55(2)(a), Fla. Stat. (public school athletic coaches "...shall hold a valid temporary or professional certificate or athletic coaching certificate.")

c. Despite New Procedures Implemented in Fiscal Year 2022, Noncompliances Still Existed

To streamline the coach hiring process, the District updated the coach hiring process effective Fiscal Year 2022. To evaluate the effectiveness of the updated procedures, the OIG examined the records for 30 sample employees who earned athletic supplements in Fiscal Year 2022. These 30 employees included 15 newly hired coaches, 10 rehired coaches (former employees), and five existing employees who applied for the first time as part-time athletic coaches. Our review found 19 (63%) of the 30 sample employees had a total of 21 exceptions:

- One (3%) employees' certification records showed that the online portion of the CPR and First Aid training had been completed but not the in-person skill session.
- One (3%) employee did not have the CPR and First Aid records maintained in PeopleSoft. We did find the CPR and First Aid certificates in the ImageQuest System.
- One (3%) employees' CPR and First Aid certificates were not found in the ImageQuest System, although the PeopleSoft System had the information of the certificates.
- Four (13%) employees coached four athletic activities without all the required certificates. Three did not have a valid CPR and First Aid certificates, and one did not have a state issued teaching or coaching certificate.
- Two (7%) employees had their teaching certificates expired prior to the seasons for which they were compensated.
- Two (7%) employees' teaching or coaching certificate dates maintained in PeopleSoft did not agree with FDOE database.
- Ten (33%) employees were paid a supplement for an entire season but they were not employed by the District and fully cleared to work (i.e., completed the fingerprinting and background screening) until the activities had ended or were hired and cleared in the middle of the season.

Although improvement was noted in maintaining the CPR/AED/First Aid Certification records, noncompliances with record keeping still existed after the implementation of the new procedures.

***Management's Response:** The District's Athletics Department created PBS Form 2670. This form is to be completed by all coaches for each sport they coach. The form should not be signed until all elements have been completed for hiring and clearance. Schools are responsible to ensure clearances are satisfied with Human Resources prior to allowing coaches to work on campus.*

A Coaches Dashboard was created to be used as a tool for middle and high school athletic directors to have a "one stop" location to review compliance with coach's requirements. Documentation is uploaded by the employee into the system for hiring clearance as well as FHSAA and state legislation compliance. (See page 19.)

4. Overpayment of \$14,800 in Advanced Degree Supplements to Three Sample Employees

Advanced Degree Supplements are annual supplements for employees who possess educational levels higher than those required by the positions in which they are employed. As of May 26, 2022, there were 5,802 employees who received an estimated total of \$17 million in advanced degree supplements per year. We randomly selected 60 sample employees for

detailed examination and found three employees were over-compensated by an estimated total of \$14,800 in Advanced Degree Supplements.

Management's Response: As stated in the report, when management was provided the details of the above exceptions, the Compensation Team created queries to identify the current status of all employee groups with regard to potential noncompliance with the Advanced Degree Supplement guidelines. These new queries were added to the existing biweekly Audit processes of the Compensation Team. (See page 20.)

5. Inconsistent Practices for Approving Advanced Degree Supplements

Transcripts Not Available for Three (5%) of 60 Sampled Employees. District guidelines and **CBA**s require employees to submit a college transcript when applying for Advanced Degree Supplements. Our review found three (5%) of the 60 sampled employees who received Advanced Degree Supplements did not have the required college transcripts maintained in their personnel files. Specifically, two School Police Officers whose supplements were supported by memoranda from the Chief of School Police, in lieu of a college transcript, and one School Police Officer whose supplement was supported by an email from the Executive Administrative Assistant to the Chief of Police, without carbon copy to the Chief.

Inconsistent Practices for Approving Advanced Degree Supplements for Sworn Police Officers. As of June 22, 2022, the School Police Department had a total of 185 sworn officers approved to receive a total of \$244,620 in Advanced Degree Supplements annually. According to Compensation, due to confidentiality for police officers' records, the department accepts a memorandum from the Chief of School Police, instead of a college transcript, for approval of Advanced Degree Supplements for sworn police officers.

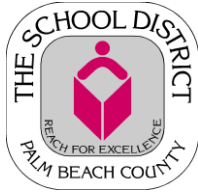
Pursuant to the *Collective Bargaining Agreement between The School Board of Palm Beach County, Florida and Palm Beach County Benevolent Association, School Police Officers,*

Article 9.1 states: 'The School district agrees that all official personnel records shall be kept confidential to the extent provided by law. The provisions of subsection 1012.31, Florida State Statute are hereby incorporated herein. There shall be two (2) employee files, which shall be as follows: one (1) located in the Human Resources Division, which shall be the official District personnel file, and a Florida Department of Law Enforcement (FDLE) file in the School Police Department'. (Emphasis added.)

Accepting the memoranda from the Chief of School Police, in lieu of college transcripts, for approving Advanced Degree Supplements for school police officers was not consistent with the District's advanced degree supplement application guidelines and the School Police Officer's **CBA** requirements.

Management's Response: The few exceptions noted during this Audit were specific to the unique process that existed only for the School Police Department advanced degrees processing. Effective December 2020, HR Compensation required submission of transcripts to validate advanced degree supplement requests for School Police employees. (See page 20.)

This page intentionally left blank.



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306.
WEST PALM BEACH, FL 33406
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org
Hotline: (855) 561-1010

TERESA MICHAEL, CIG, CIGI, CFE
INSPECTOR GENERAL

SCHOOL BOARD
FRANK A. BARBIERI, JR., ESQ., CHAIR
KAREN M. BRILL, VICE CHAIR
MARCIA ANDREWS
ALEXANDRIA AYALA
EDWIN FERGUSON, ESQ.
BARBARA McQUINN
ERICA WHITFIELD

MICHAEL J. BURKE, SUPERINTENDENT

MEMORANDUM

TO: Honorable Chair and Members of the School Board
Michael J. Burke, Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Teresa Michael, Inspector General

DATE: January 13, 2023

SUBJECT: Audit of Supplements Payroll Procedures

PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan*, we have audited the Supplements Payroll Procedures. The primary objectives of this audit were to (1) assess the adequacy of procedures for approving and processing supplements payroll, and (2) determine the extent of compliance with the applicable *School Board Policies* and *Collective Bargaining Agreements (CBAs)* for selected supplements.

SCOPE AND METHODOLOGY

This audit was conducted in accordance with *Generally Accepted Government Auditing Standards*. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions.

The audit covered selected supplements payroll during Fiscal Years 2021 and 2022 (July 2020 through June 2022.) The audit included interviewing staff and reviewing:

- *Florida Statute 1012.55, Positions for which certificates required*
- *Florida Statute 1012.56, Educator certification requirements*
- *Florida Statute 1012.585, Process for renewal of professional certificates*
- *School Board Policy 3.84 – Employment of Certified Personnel*
- *Bulletin #PD 21-029 CFO – FY21 Eligibility and Payment Process for Year-Round, Seasonal, and Other Supplements*
- *Bulletin #P-14495-CLS/K12C – Guidelines For Club and Sports Supplements*

- *Collective Bargaining Agreement between The School Board of Palm Beach County, Florida and The Palm Beach County Classroom Teachers Association (CTA Agreement) July 1, 2017 – June 30, 2020 (2021 Modifications)*
- *Collective Bargaining Agreement between The School Board of Palm Beach County, Florida and The Palm Beach County Classroom Teachers Association (CTA Agreement) July 1, 2021 – June 30, 2022*
- *Collective Bargaining Agreement between The School Board of Palm Beach County, Florida and Palm Beach County Benevolent Association, School Police Officers – January 1, 2018 through December 31, 2020 (2019 Modifications)*
- *Collective Bargaining Agreement between The School Board of Palm Beach County, Florida and Palm Beach County Benevolent Association, School Police Officers – January 1, 2021 through December 31, 2023*
- District’s Advanced Degree Pay Brochures
- Administrative Policies & Procedures Payroll/Accounting Services
- HR PeopleSoft Training Manual General HR Job Processes
- Fiscal Years 2021, and 2022 PeopleSoft’s Supplement Payroll Transactions and supporting Documents
- Active User Profiles for accessing the PeopleSoft System
- Employee Records in the PeopleSoft and ImageQuest⁴ Systems

Details of the audit findings were discussed with and provided to staff during the audit so that immediate corrective actions could be implemented accordingly. The draft report was sent to management for review and comments. Management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by staff during the audit. The final draft report was presented to the Audit Committee at its January 13, 2023, meeting.

BACKGROUND

Supplements

The District provides additional compensation (Supplements) to employees for performing services beyond their regular duties, coaching athletic teams, possessing advanced academic degrees beyond the job requirements, working in the Glades Area, working on shift-duty positions, and working on various after school activities.

Depending on the type and nature of the supplement, the supplement can be a one-time lump sum payment or divided into a number of recurring payments during a fiscal year. The majority of supplements are outlined in the respective *Collective Bargaining Agreements (CBA)*. Some *CBAs* allow certain activity based supplements be assigned to non-union members if no union members accept the assignment.

⁴ ImageQuest is the District’s electronic document management system.

Supplements Payroll

The District’s PeopleSoft System maintains over 200 unique Earn Codes⁵ for recording and processing the supplements payroll. Some supplements are recorded in an employee’s Job Data screen and those supplements are part of the employee’s Multiple Components of Pay (MCOP). Supplements included in the MCOP will remain as part of the employee’s regular salary, and will be updated when there are changes to the employee’s job assignment status. Table 1 shows the supplements payroll expenditures during Fiscal Years 2018 through 2022.

Table 1
District’s Supplement Payroll Expenditures
During Fiscal Years 2018 through 2022

Fiscal Year	Number of Supplement Earn Codes	Supplement Payroll Expenses ^(a)	Retention Supplement ^(b)
2018	252	\$58,137,747.44	N/A
2019	248	57,638,631.61	N/A
2020	249	57,995,103.08	\$90,758,070.10
2021	238	37,887,952.45	89,653,701.05
2022	262	70,186,478.70	85,674,496.51
Total		\$281,845,913.28	\$266,086,267.66

Sources: PeopleSoft System and Accounting Services Department.

Notes: (a) Does not include those supplements included as part of Multiple Components of Pay (MCOP).

(b) In November 2018, Palm Beach County voters approved a property tax referendum that will generate funds to provide teachers annual retention supplements of \$1,000, \$5,000 or \$10,000 based on their years of experience during Fiscal Years 2020 through 2023.

Our review of Fiscal Years 2021 and 2022 PeopleSoft’s supplements payroll records found 76% of the Supplement Earn Codes were Year-Round and Seasonal Supplements. Year-Round and Seasonal Supplements included school activities such as team leaders, department grade chairs, club sponsors, and coaching of district sports teams. This audit focused on the approval and processing of Year-Round, Seasonal, and Advanced Degree Supplements.

⁵ Each Earn Code is a unique code used to identify the type of earning, with the associated payroll processing rules, an employee receives.

CONCLUSIONS

The audit produced the following major conclusions:

1. Year-Round and Seasonal Supplements Assignment and Approval Need Improvement

Year-Round and Seasonal Supplements. Year-Round and Seasonal Supplements included school activities such as team leaders, department grade chairs, club sponsors, and coaching of district sports teams. Staff coaching of athletic activities are required to possess various certifications such as CPR and First Aid. These supplements were not part of an employee's regular salary included in the MCOP. They were assigned to individual employees by schools through the PeopleSoft Supplements Payroll Screens annually and seasonally respectively.

OIG Surveyed 19 Sample Schools. During the audit, we surveyed the supplements approval procedures at 19 sample schools (five elementary, five middle and nine high schools) by interviewing the principals, assistant principals, and other staff members who were responsible for handling and recommending the assignment of supplements to employees.

a. Fifteen (79%) of the 19 Sample Schools Did Not Maintain Records of Principals' Approval of Supplements Assigned to Employees

Based on the input from the principal, assistant principal, activities director, and athletic director, each school would recommend certain employees to conduct supplement-eligible activities. The list of employees recommended for conducting supplement-eligible activities would be provided to the school's payroll clerk for input into the PeopleSoft System. Our interviews with school staff noted that the list of employees recommended for conducting the supplement-eligible activities were not always approved by the principals at some schools, instead they were approved by other staff such as the athletic directors and assistant principals. Moreover, there were no District's guidelines for documenting the principal's approval of assignment of supplements to employees. Only four (21%) of the 19 sample schools maintained the principals' approved supplement assignment listings for record keeping purposes. The other 15 (79%) schools did not maintain any records documenting the principals' approval.

b. Required Supporting Documentation Not Consistently Maintained

District Bulletin #PD 21-029 CFO – FY21 ELIGIBILITY AND PAYMENT PROCESS FOR YEAR ROUND, SEASONAL, AND OTHER SUPPLEMENTS, requires, in part,

“Seasonal, other than athletics – Seasonal supplements are eligible to be paid as long as activities continue in a virtual environment. Sponsors are expected to mirror the same schedule as in brick and mortar. For example, if the club would normally meet once a week the sponsor is required to coordinate weekly meetings in a virtual environment and maintain a roster, agenda and any other support that the meetings took place.”

To verify that adequate documentation and appropriate approvals were maintained, we requested from the payroll clerks of the 19 sample schools any supporting documentation they received prior to entering employees' information into the PeopleSoft Supplements Screens. Our examination of available documentation revealed inconsistencies among the schools as to how supplements were approved and documented.

In some schools, individual club sponsors and/or coaches maintained their own documentation. While the club sponsors or coaches at other schools did not maintain any documentation at all. Moreover, schools did not always collect and maintain program records from staff to support the payments of supplements to the employees.

The lack of a District-wide documentation requirement for supporting supplements payments resulted in inconsistent practices among schools. In the absence of adequate supporting documents for supplements payments, there is no assurance that the supplements were appropriately paid to employees.

c. Overpayment of \$1,809 in Supplements to an Employee

While researching and retrieving the supplements records for OIG audit, Bear Lakes Middle School identified one employee was erroneously paid \$1,809 in supplements. The school informed Accounting of the error, and the overpayment was recouped during the audit.

Recommendations

To ensure proper fiscal accountability, the District should develop and implement procedures for documenting:

- The assignment and approval of supplements for eligible employees.
- The activities/services supervised and performed by the employees for the assigned supplements.

***Management's Response:** Currently the approval of the supplements by the principal is not documented. Management is working on an approval workflow for the Seasonal Supplement Screens in PeopleSoft. In the interim, Management will send approval instructions to the Principals when the Supplement Screens open and modify the attestation at the bottom of the screen to indicate the Supplement list was reviewed with the Principal.*

In addition, the District Athletics Department has created a new form PBSD Form 2670 to document the coach's information (Athletic Coaching certificate, CPR/AED/FA Certification, Fingerprinting, etc.), with Coach acknowledgements, and approval by several school staff and the Principal. At the end of the form, there is supplement information for the School to complete. A Google Drive has been created for Athletic Directors and APs over Athletics to use as a resource when hiring coaches.

(See page 18.)

2. PeopleSoft’s Access and Approval of Supplements Payroll Need Improvement

a. No Supervisor Review and Approval Needed

According to the Accounting Services Department (Accounting) and the Compensation and Employee Information Services Department (Compensation), assigning and updating Year-Round and Seasonal Supplements for eligible employees were recorded using the PeopleSoft Supplements Payroll Screen. Payroll staff at each school/District department were responsible for recording the supplements’ assignments and updates in PeopleSoft. The PeopleSoft System did not require a supervisor approval for assigning supplements to employees after the information was entered into the system by the responsible payroll staff.

b. Excessive Number (115) of Users Had Update Access to PeopleSoft Supplements Payroll Records for Multiple Locations

As of February 23, 2022, 700 users had update access to the PeopleSoft Supplements Payroll Screens. (See Table 2.) These 700 users included:

- 104 users with access to all locations, i.e. District-wide access.
- 11 users with access to multiple locations.
- 585 users with access to a single location.

Table 2
Number of Users With Update Access to the PeopleSoft Supplements Payroll Screens
As of February 23, 2022

Type of Access	Number of District-Department Users	Number of School Users	Total
District-wide	104 (31 departments)	0	104
Multiple Locations	11 (7 departments)	0	11
Single Location	140 (66 departments)	445 (177 schools)	585
Total	255	445	700

Source: Information Technology Security Department

A total of 115 users having update access to the PeopleSoft Supplements Payroll records for multiple locations appeared excessive.

c. Untimely Removal of User Access for Transferred Employees

Our review of the 700 users’ employment records in the PeopleSoft System found six users who had transferred to another work locations for two to 2,063 days still had access to the supplement records for their prior work locations as of February 23, 2022. The OIG provided the information to the Information Security Department (IT Security) during the audit. Subsequently, IT Security informed the OIG that the six users’ access to their prior work location records have been removed from the PeopleSoft System as of March 23, 2022. (See Table 3.)

Table 3
Transferred Employees with Incorrect User Profile
As of February 23, 2022

Employee	Current Work Location	Prior Work Location (Update Access)	Employment Transfer Date	Number of Days Since Transfer
Employee #1	Extended Learning	Safety, Culture & Learning Environment	July 1, 2016	2,063 Days
Employee #2	Spanish River High	Atlantic High	July 1, 2017	1,698 Days
Employee #3	Suncoast High	Lake Worth High	July 23, 2019	946 Days
Employee #4	Elementary Education	West Gate Elementary	January 4, 2022	50 Days
Employee #5	Strategic Management	The Conservatory K-8 at NPB	January 4, 2022	50 Days
Employee #6	Roosevelt Middle	Lake Worth Middle	February 21, 2022	2 Days

Sources: PeopleSoft System and IT Security

Recommendations

To ensure proper accountability and protect the integrity of the District’s computer systems,

- IT Division should update the PeopleSoft System to provide supervisory approval screen for responsible supervisors to review and approve the assignment of supplements to eligible employees after the supplement assignment information is entered into PeopleSoft by their payroll staff.
- Access to District’s computer system should be restricted to an as-needed basis. Management should review and adjust the access authority for the 104 users with District-wide access and the 11 users with multiple-location access accordingly.
- Access to the District’s computer systems should be timely removed from a user when the user’s job no longer requires the access due to change in job responsibilities, transfer to another work location, or terminated employment with the District.

Management’s Response: *Management is researching the possibility of a workflow process for the FY24 PeopleSoft supplements page to provide supervisory approval after the supplement is assigned to an employee by the payroll contact.*

Management has reviewed the list of staff with District-wide access to the Supplement Screens and was able to change access to view only for 45 employees with research to be completed on several others. Most of the remaining employees with District-wide access are back office staff (HR, Payroll, Regional Offices, SFS, ESE, etc.) all of which need to continue to have this access.

All dynamic roles associated with the job type are programmatically removed when a user transfers to a new department based on the end date entered into Peoplesoft. If access is

requested to be continued for coverage reasons, the access is reviewed and followed up on by IT Security using monthly audit reports. If a user is terminated, the process is the same with the addition of disabling their District Account (Active Directory) programmatically, which disallows users from gaining access to any District system.

(See page 19.)

3. Procedural and Automated System Controls for Athletic Supplements Not Effective

Employees coaching athletic activities are required to hold the following certificates: (a) three-year temporary or five-year professional teacher certificate, or an athletic coaching certificate; and (b) valid certificates in cardio-pulmonary resuscitation (CPR) and automated external defibrillators (AED), and First Aid (FA).

Specifically, *Florida Statute, Section 1012.55(2)(a)* states, in pertinent part,

“Each person who is employed and renders service as an athletic coach in any public school in any district of this state shall hold a valid temporary or professional certificate or an athletic coaching certificate...”

District Bulletin #P-14495-CLS/K12C – Guide for Club and Sports Supplements, requires that,

“To receive a supplement for coaching, all coaches are required to have:

- a. Current certification in Cardio-pulmonary Resuscitation (CPR) and Automated External Defibrillators (AED)*
- b. Current certification in First Aid (FA)”*

According to staff, the PeopleSoft System would automatically verify an employee’s certification records when the employee’s ID was added to the Supplements Screen for receiving an athletic supplement. The PeopleSoft System would generate a verification error and reject the entry if the employee did not have the required certifications.

a. PeopleSoft Online Verification Ineffective

During Fiscal Year 2021, the District paid a total of \$3,493,135.50 in 1,446 athletic supplements to 882 employees. Our review of PeopleSoft’s certification records for these 882 employees found that (1) three employees coached three athletic activities but did not have the required teaching or coaching certifications; and (2) 138 employees coached 237 athletic activities with expired CPR/AED/First Aid certificates or certificates that did not cover the entire activity periods. The District paid these 139 employees a total of \$566,019.37 in 238 athletic supplements during Fiscal Year 2021. (See Table 4.)

Table 4
Employees Without Valid Certificates in the PeopleSoft System
Who Received Athletic Supplements During Fiscal Year 2021

Seasons	Number of Employees	Number of Supplements	Total paid in Supplements	Number of Supplements Paid to Employees Without Valid Certificates	
				Teaching or Coaching	CPR/AED/First Aid
Fall (August–November)	86	95	\$233,625.42	1 ^(Note b)	95 ^(Note b)
Winter (October–March)	44	46	\$128,467.50	1	45
Spring (January–May)	81	97	\$203,926.45	1 ^(Note b)	97 ^(Note b)
Total	139 ^(Note a)	238	\$566,019.37	3	237

Source: PeopleSoft System and Florida Department of Education teaching certificate public search website.⁶

Notes: (a) Some employees received supplements in more than one season.

(b) Two employees (one in the Fall Season and one in the Spring Season) did not have a valid teaching/coaching and CPR/AED/First Aid certificates.

Apparently, the PeopleSoft online verification control was ineffective in ensuring only employees with all the required certifications maintained in the PeopleSoft database were allowed to coach athletic activities and receive the related supplements.

b. Inaccurate and Incomplete Certification Records

To verify the accuracy of the certification records maintained in the PeopleSoft System, we randomly selected 80 sample employees for detailed examinations. The 80 sample employees comprised of 40 selected from the 139 employees with no or invalid certifications and 40 selected from the 743 employees with valid certifications as recorded in the PeopleSoft database.

We verified each teaching and coaching certificate on the Florida Department of Education’s public certification website⁷ (FDOE database). If the certifications were missing, then we followed up with the Recruitment and Retention Department to confirm if any pending cases were under review for those certification records. We also examined the CPR, AED, and First Aid certificates maintained in the District’s ImageQuest System. Our review found that 76 (95%) of the 80 sample employees had a total of 92 exceptions:

- 68 (85%) sample employees’ CPR and First Aid certificates were not maintained in the ImageQuest System. In the absence of sufficient documentation maintained in the employees’ personnel files, we could not verify the accuracy of the certification dates recorded in PeopleSoft.

⁶ <https://flcertify.fldoe.org/datamart/selSearchType.do>

⁷ *Id.*

- Seven (9%) employees’ certification records showed that they had only completed the online portion of the training but had no proof of completing the in-person skill session.
- One (1%) employee did not have the teaching or coaching certificates records maintained in PeopleSoft. We did find the teaching and coaching certificates in the FDOE database.
- Four (5%) employees had expired teaching certificates. One was expired during the season, and three were expired in June 2013, June 2017 and June 2018, respectively.
- Five (6%) employees held only a District vocational certificate. FDOE has advised District vocational certificates cannot be used in lieu of state issued certificate.⁸
- Three (4%) employees did not have a state-issued teaching or coaching certificate.
- Four (5%) employees were paid a supplement for an entire season but they were not employed by the District and fully cleared to work (i.e., completed the fingerprinting and background screening) until the activities had ended or were hired and cleared in the middle of the season. (See Table 5.)

**Table 5
Employees Hired At End of Season**

Employee	Hire Date	Background Screening Completion Date	Season		Amount
			Start	End	
Employee #1	4/26/2021	4/12/2021	1/2021	5/2021	\$997.04
Employee #2	4/27/2021	4/5/2021	1/2021	5/2021	\$997.04
Employee #3	10/23/2020	9/27/2017 ^(Note)	8/2020	11/2020	\$2,593.50
Employee #4	4/5/2021	3/25/2021	1/2021	5/2021	\$2,757.00

Source: PeopleSoft System, Accounting Services Department and Athletics Department

Note: Employee #3 was a full time employee at a charter school, and was hired by the District as a part-time coach effective October 23, 2020.

During the audit, we provided the details of the above exceptions to staff. According to the District Athletics Director, “*When the COVID closure came to fruition in March 2020 the inefficient hiring process became glaring as there were a significant number of paid coaches working without being fully cleared to work. This was to the tune of approximately \$330K worth the supplement coaches who were not cleared for employment, but were actively working with students and on campuses. This is where the inception of the Green Belt Project came and the collaboration with HR to improve the hiring process.*”

⁸ See §1012.55(2)(a), Fla. Stat.(public school athletic coaches “...shall hold a valid temporary or professional certificate or athletic coaching certificate.”)

c. Despite New Procedures Implemented in Fiscal Year 2022, Noncompliances Still Existed

To streamline the coach hiring process, the District updated the coach hiring process effective Fiscal Year 2022. The updated procedures require athletic coach applicants, at the time of hiring, to submit proof of completion of CPR/AED/First Aid training. Existing employees who wish to apply for part-time athletic coach positions are also required to provide valid CPR/AED/First Aid certificates to Human Resources. Human Resources will enter the certification information into the PeopleSoft System and scan the certificates into the ImageQuest System.

To evaluate the effectiveness of the updated procedures, the OIG examined the records for 30 sample employees who earned athletic supplements in Fiscal Year 2022. These 30 employees included 15 newly hired coaches, 10 rehired coaches (former employees), and five existing employees who applied for the first time as part-time athletic coaches. Our review found that 19 (63%) of the 30 sample employees had a total of 21 exceptions:

- One (3%) employee certification records showed that the online portion of the CPR and First Aid training had been completed but not the in-person skill session.
- One (3%) employee did not have CPR and First Aid record in PeopleSoft, though we locate the CPR and First Aid card in the ImageQuest System.
- One (3%) employee's CPR and First Aid certificates were not found in the ImageQuest System, although the PeopleSoft System had the records of the certificates.
- Four (13%) employees coached four athletic activities without all the required certificates. Three did not have the valid CPR and First Aid certificates, and one did not have a state issued teaching or coaching certificate.
- Two (7%) employees had expired teaching certificates that expired in December 2020 and June 2021, respectively. The expirations occurred prior to the seasons for which the coaches were compensated.
- Two (7%) employees' teaching or coaching certificate dates maintained in PeopleSoft did not agree with FDOE database.
- Ten (33%) employees were paid a supplement for an entire season but they were not employed by the District and fully cleared to work (i.e., completed the fingerprinting and background screening) until the activities had ended or were hired and cleared in the middle of the season. (See Table 6.)

Table 6
Employees Hired at End of Season
(After New Procedures Implementation)

Employee	Hire Date	Background Screening Completion Date	Season		Amount
			Start	End	
Employee #5	1/10/2022	11/11/2021	8/2021	11/2021	\$2,593.50
Employee #6	1/20/2022	12/14/2021	10/2021	3/2022	\$2,124.00
Employee #7	2/25/2022	2/8/2022	1/2022	5/2022	\$2,124.00
Employee #8	3/4/2022	2/17/2022	1/2022	5/2022	\$2,757.00
Employee #9	3/8/2022	3/6/2022	1/2022	5/2022	\$2,124.00
Employee #10	3/30/2022	3/11/2022	1/2022	5/2022	\$1,805.50
Employee #11	4/12/2022	3/11/2022	1/2022	5/2022	\$1,409.02
Employee #12	4/15/2022	2/15/2022	1/2022	5/2022	\$2,757.00
Employee #13	4/27/2022	4/19/2022	1/2022	5/2022	\$2,124.00
Employee #14	1/26/2022	1/20/2022	10/2021	3/2022	\$2,124.00

Source: PeopleSoft System, Accounting Services Department and Athletics Department

Although improvement was noted in maintaining the CPR/AED/First Aid Certification records, noncompliances with record keeping still existed after the implementation of the new procedures.

Recommendations

To protect the safety of students and ensure full compliance with applicable *Florida Statutes* and the District’s supplements guidelines, the District should:

- Review and update the PeopleSoft online verification controls to ensure only employees possessing all the required certifications are allowed to coach athletic activities.
- Identify and follow up with employees who are currently coaching with a District vocational certificate to obtain the required certifications in accordance with *Florida Statutes*.
- Ensure all the required certifications and related records are properly recorded in the respective employees’ personnel files, including the PeopleSoft and ImageQuest Systems.
- Ensure athletic coaches possess all the required certifications before allowing the employees to coach athletic activities.

Management’s Response: *The District’s Athletics Department created PBS Form 2670. This form is to be completed by all coaches for each sport they coach. The form should not be signed until all elements have been completed for hiring and clearance. Schools are responsible to ensure clearances are satisfied with Human Resources prior to allowing coaches to work on campus.*

A Coaches Dashboard was created to be used as a tool for middle and high school athletic directors to have a “one stop” location to review compliance with coach’s requirements.

Documentation is uploaded by the employee into the system for hiring clearance as well as FHSAA and state legislation compliance.

(See page 19.)

4. Overpayment of \$14,800 in Advanced Degree Supplements to Three Sample Employees

Advanced Degree Supplements. Advanced Degree Supplements are annual supplements for employees who possess educational levels higher than those required by the positions in which they are employed. (See Exhibits 1 and 2 on pages 16 and 17.)

Documentation Required for Advanced Degree Supplements. In order to receive an Advanced Degree Supplement, the employee is required to submit an official transcript and a completed *Advanced Degree Pay Request Form for Non-Instructional Employees (PBSD 2276)* or *Advanced Degree Pay and Supplement Request Form for Instructional Employees (PBSD 2277)* to Compensation for review and processing. Upon satisfactory completion of review and verification, Compensation would enter the appropriate Advanced Degree Earn Code into the employee's MCOP in the PeopleSoft System.

Three Employees Over-compensated by \$14,800 in Advanced Degree Supplements. As of May 26, 2022, there were 5,802 employees who received an estimated total of \$17 million in advanced degree supplements per year. We randomly selected 60 sample employees for detailed examination to determine if their supplement amounts were consistent with the District-approved Advance Degree Supplement Pay Schedules with adequate supporting documentation. The review found three employees were over-compensated by an estimated total of \$14,800 in Advanced Degree Supplements:

- Employee #1 – Over-compensated by \$2,250. This employee was hired as an Instructional employee on August 7, 2001. The employee had three Master's and one Specialist degrees. According to the Advanced Degree Pay guidelines, employees were eligible to receive a supplement for the "highest qualifying level." However, since September 2, 2021, rather than the requisite \$4,500 annually for either the Double Master's degree or the Specialist Degree, the employee started receiving two supplements: \$3,000 for a Master's degree and \$4,500 for a Specialist degree, totaling \$7,500 annually. As a result, the District overpaid this employee a total of \$2,250 in Advanced Degree Supplements during September 2021 through May 2022.
- Employee #2 – Over-compensated by \$5,133. This employee had two Master's degrees. Prior to September 28, 2017, this employee was assigned to a Non-Bargaining Unit (NBU) Non-Instructional position that required a Master's degree, and received an annual Advanced Degree Supplement of \$900 (difference between the supplements for Double Master's and Single Master's.) On September 28, 2017, the employee was reassigned to another Non-Instructional position that did not require a Master's degree. However, rather than adjusting the annual Double Master's Degree supplement to \$3,400 for non-instructional employees, it was incorrectly adjusted to the \$4,500 for Instructional

employees. The District overpaid this employee an estimated total of \$5,133 during October 2017 through May 2022.

- Employee #3 – Over-compensated by \$7,417. This employee was assigned to a Non-Bargaining Unit (NBU) Non-Instructional position, and received an annual Advanced Degree Supplement of \$1,000. On December 18, 2014, the employee was reassigned to another Non-Instructional position that required a higher educational level and made the employee ineligible for the Advanced Degree Supplement. However, the \$1,000 annual Advanced Degree Supplement was not removed from the employee’s payroll until May 31, 2022. As a result, the District overpaid this employee an estimated total of \$7,417 in Advanced Degree Supplements during December 2014 through May 2022.

We provided the details of the above exceptions to Compensation during the audit. Compensation confirmed our findings and created query programs to identify the current status of all employee groups to identify potential noncompliances with the Advanced Degree Supplement guidelines.

Recommendation

Advanced Degree Supplements should be administered in accordance with the applicable **CBAs** and District guidelines. The supplements for eligible employees who are reassigned to other positions should be timely reviewed and adjusted accordingly.

***Management’s Response:** As stated in the report, when management was provided the details of the above exceptions, the Compensation Team created queries to identify the current status of all employee groups with regard to potential noncompliance with the Advanced Degree Supplement guidelines. These new queries were added to the existing biweekly Audit processes of the Compensation Team.*

(See page 20.)

5. Inconsistent Practices for Approving Advanced Degree Supplements

Transcripts Not Available for Three (5%) of 60 Sampled Employees. The District’s *Advanced Degree Pay Brochures* (See Exhibits 1 and 2 on pages 15 and 16) and **CBAs** requires employees to submit a college transcript when applying for Advanced Degree Supplements. Our review found three (5%) of the 60 sampled employees who received Advanced Degree Supplements did not have the required college transcripts maintained in their personnel files. Specifically,

- Two School Police Officers whose supplements were supported by memoranda from the Chief of School Police, in lieu of college transcripts.
- One School Police Officer whose supplement was supported by an email from the Executive Administrative Assistant to the Chief of Police, without carbon copy to the Chief.

Inconsistent Practices for Approving Advanced Degree Supplements for Sworn Police Officers. As of June 22, 2022, the School Police Department had a total of 185 sworn officers approved to receive a total of \$244,620 in Advanced Degree Supplements annually. According to Compensation, due to confidentiality for police officers' records, the department accepts a memorandum from the Chief of School Police, instead of a college transcript, for approving Advanced Degree Supplements for sworn police officers.

Pursuant to the *Collective Bargaining Agreement between The School Board of Palm Beach County, Florida and Palm Beach County Benevolent Association, School Police Officers,*

Article 9.1 states: 'The School district agrees that all official personnel records shall be kept confidential to the extent provided by law. The provisions of subsection 1012.31, Florida State Statute are hereby incorporated herein. There shall be two (2) employee files, which shall be as follows: one (1) located in the Human Resources Division, which shall be the official District personnel file, and a Florida Department of Law Enforcement (FDLE) file in the School Police Department'. (Emphasis added.)

Accepting the memoranda from the Chief of School Police, in lieu of college transcripts, for approving Advanced Degree Supplements for school police officers was not consistent with the District's advanced degree supplement application guidelines and the School Police's *CBA*.

Recommendation

Approval of Advanced Degree Supplements for employees should be adequately supported by the employees' *Advanced Degree Pay Request Form* (PBSD 2276 or PBSD 2277) and their official college transcripts. To ensure the completeness of personnel records and in accordance with the *CBA* for School Police Officers, all personnel records including the employees' official college transcripts should be maintained in both personnel files for school police officers: (1) the District's official personnel file maintained by the Human Resources Division and (2) the Florida Department of Law Enforcement (FDLE) file maintained by School Police. Compensation should verify the existence of official college transcripts through the officers' official District personnel file located in the Human Resources Division.

Management's Response: The few exceptions noted during this Audit were specific to the unique process that existed only for the School Police Department advanced degrees processing. Effective December 2020, HR Compensation required submission of transcripts to validate advanced degree supplement requests for School Police employees.

(See page 20.)

Exhibit 1

Advanced Degree Pay Brochure For Instructional Employees

Frequently Asked Questions

Q: I believe I should be receiving Advanced Degree Pay. Whom should I contact?

A: If you are a current employee and have submitted your transcript(s) for Advanced Degree Pay and you currently aren't receiving Advanced Degree Pay, please email: AskHR@palmbeachschools.org

Q: I just received my Master's Degree. Where should I send my transcript?

A: You may have the original transcript sent to:

*Compensation & Employee Info Svcs
Attention: Advanced Degrees
3300 Forest Hill Blvd, A-152
West Palm Beach, FL 33406*

If you have the original transcript sent to your home address, you may send it through the District's pony mail system to:

*Compensation & Employee Info Svcs
Attention: Advanced Degrees
FHESC, A-152*

If you would like to drop off your transcript, you may come to the Compensation office in Suite A-152.

Advanced Degree Pay is awarded according to the terms of the CTA Bargaining Agreement.

For General HR Information, contact our
HR Customer Care Center:
434.8777 (PX 48777)
877.477.3722
AskHR@palmbeachschools.org



The School Board of Palm Beach County, Florida, prohibits discrimination in admission to or access to or employment in its programs and activities, on the basis of race, color, national origin, sex or sexual orientation, marital status, age, religion, disability, genetic information, gender identity or expression, or any other characteristic prohibited by law. The School Board also provides equal access to the Boy Scouts and other designated youth groups.

Compensation & Employee Information Services

Attention: Advanced Degrees
3300 Forest Hill Blvd., A-152
West Palm Beach, FL 33406


Phone: 561.434.8777
Fax: 561.357.1176
AskHR@palmbeachschools.org

Revised 2/12/19

Advanced Degree Pay

Instructional New-Hires

(Effective 7/1/2011)




Compensation & Employee Information Services

Division of Human Resources
School District of
Palm Beach County

What Is Advanced Degree Pay?

Under the terms of the current CTA Bargaining Agreement, employees hired on or after July 1, 2011, may only be paid an advanced degree supplement if the advanced degree is held in his/her area of certification as provided in Fla. Stat. §1012.22(3).



How Much Does It Pay?

For all degrees above a Bachelor's, the annual amount is as follows*:

Master's	\$3,000
Double Master's	\$4,500
Specialist	\$4,500
Doctorate	\$6,000

*(for the highest qualifying level)

How Do I Qualify?

To qualify for Advanced Degree Pay, the degree major must be in one of the instructional employee's areas of certification[®].

Some examples are:

- Elementary Education
- English (grades 6-12)
- Journalism (grades 6-12)
- Math (grades 6-12)
- Biology (grades 6-12)
- Chemistry (grades 6-12)
- Music (grades K-12)
- Reading (grades K-12)
- English for Speakers of Other Languages (ESOL; grades K-12)
- Spanish (grades K-12)
- French (grades K-12)
- ESE (grades K-12)
- Guidance and Counseling (grades PK-12)
- School Psychologist (grades PK-12)


Non-specific degree majors such as Curriculum and Instruction or Teaching and Learning cannot be considered for Advanced Degree Pay unless they specify an area of concentration that matches the employee's area of certification.

*The District shall not recognize advanced degree pay for teachers for the following advanced degrees:
*Education Leadership
Administration and Supervision
Administration
School Principal*

*What Do I Do to Receive Advanced Degree Pay?

- Fill out the Advanced Degree form PBSD 2277.
- Submit the form to the Compensation & Employee Information Services department (see back of brochure for address).
- Submit original transcript showing degree awarded/conferred date (in sealed envelope) to the Compensation & Employee Information Services department if the transcript is not already on file.

Note: Processing time varies based on the time of year the request is received. If the request is received at the beginning of the school year, the processing time may take up to three months as we receive several hundred requests at that time.



How Do I Receive Advanced Degree Pay?

Once the Compensation & Employee Information Services department has completed processing your Advanced Degree Pay request, an eligibility letter will be sent to you. If the request was approved, notification will be sent to the Payroll department to process the payout of your Advanced Degree Pay. Advanced Degree Pay will show up as a supplement on your paycheck.

Exhibit 2

Advanced Degree Pay Brochure For Non-Bargaining Unit Non-Instructional Employees

Frequently Asked Questions

- Q: I believe I should be receiving Advanced Degree Pay. Whom should I contact?**
- A:** If you are a current employee and have submitted your transcript(s) for Advanced Degree Pay and you currently aren't receiving Advanced Degree Pay, email: AskHR@palmbeachschools.org
- Q: I just received my degree. Where should I send my transcript?**
- A:** You may have the original transcript (showing the date the degree was awarded) sent to:
- Compensation & Employee Info Svcs
Attention: Advanced Degrees
3300 Forest Hill Blvd., A-152
West Palm Beach, FL 33406*
- If you have the original transcript sent to your home address, you may send it through the District's pony mail system to:
- Compensation & Employee Info Svcs
Attention: Advanced Degrees
FHESC, A-152*
- If you would like to drop off your transcript, we are located in the Compensation office in Suite A-152.

Check out our website at:
www.palmbeachschools.org/careers/compensation_and_job_information

For General HR Information, don't forget our new HR Customer Call Center:
434.8777 (PX 48777)
877.477.3722



The School Board of Palm Beach County, Florida, prohibits discrimination in admission to or access to, or employment in its programs and activities, on the basis of race, color, national origin, sex or sexual orientation, marital status, age, religion, disability, genetic information, gender identity or expression, or any other characteristics prohibited by law. The School Board also provides equal access to the Boy Scouts and other designated youth groups.

Compensation & Employee Information Services

Attention: Advanced Degrees
3300 Forest Hill Blvd., A-152
West Palm Beach, FL 33406

Phone: 561.434.8777
Fax: 561.257.1176
AskHR@palmbeachschools.org

Revised 11/04/2021

Advanced Degree Pay

NBU Non-Instructional



Compensation & Employee Information Services

Division of Human Resources
School District of
Palm Beach County

What is Advanced Degree Pay for NBU employees?

NBU (Non-Bargaining Unit)

Non-Bargaining Unit employees are eligible for Advanced Degree Pay for degrees above the degree required for the position. The degree must be related to the employee's current job assignment or a future job assignment in the District to which the employee aspires. The supplement for the advanced degree will be equal to the difference between the degree level held by the employee and the degree requirements outlined in the job description.

How Much Does It Pay?

Staff		
Doctorate	up to	\$5,000
Double Master's	up to	\$3,400
Specialist	up to	\$3,400
Master's	up to	\$2,500
Miscellaneous		
Includes Higher Degrees, above		
Master's	up to	\$2,500
Bachelor's	up to	\$1,500
Associate's	up to	\$1,000
Confidential		
Bachelor's	up to	\$1,500
Associate's	up to	\$1,000
CAP/CAP-OM	up to	\$600

What Do I Do to Receive Advanced Degree Pay?

New Employees

- Submit PBSD 2276 to the Compensation & Employee Information Services Department (see back of brochure for address); or
- If your transcript is not already on file with the District, submit your original transcript showing the degree awarded/conferred date (in sealed university envelope) to the Compensation & Employee Information Services Department.

Current Employees

- Submit original transcript(s), in the sealed university envelope to the Compensation & Employee Information Services Department (see back of brochure for address).
- Request Advanced Degree Pay via email: AskHR@palmbeachschools.org.
- Indicate if the transcript is already on file with the District.



How Do I Receive Advanced Degree Pay?

Once the Compensation & Employee Information Services Department has completed processing your Advanced Degree Pay request, a confirmation letter will be sent to you. If the request was approved, notification will be sent to the Payroll Department to process the payout of your Advanced Degree Pay.

Advanced Degree Pay is divided among the employee's paychecks and will show up as a line item on the paycheck.



How Do I Know If I'm an NBU Employee?

Non-Bargaining Unit Employees:

Confidential: Confidential, Legal, School, and Executive Administrative Assistants.

Miscellaneous: Analysts, Coordinators, Facilitators, some Technician Positions, etc.

Staff: Accountants, Chiefs, Inspectors, Managers, Directors, Specialists, etc.

Principals and Assistant Principals

Management's Response



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

CHIEF FINANCIAL OFFICE
3300 FOREST HILL BOULEVARD, A-306
WEST PALM BEACH, FL 33406

PHONE: 561-434-8584 / FAX: 561-434-8568
WWW.PALMBEACHSCHOOLS.ORG/CFO

HEATHER FREDERICK, CPA
CHIEF FINANCIAL OFFICER

MICHAEL J. BURKE
SUPERINTENDENT

Memorandum

RECEIVED

TO: Teresa Michael, Inspector General
FROM: Heather Frederick, Chief Financial Officer
DATE: December 21, 2022
SUBJECT: Response to the Audit of Supplements Payroll Procedures

DEC 21 2022

INSPECTOR GENERAL

Management reviewed the Audit of Supplement Payroll Procedures and has the following responses to recommendations.

1. To ensure proper fiscal accountability, the District should develop and implement procedures for documenting:
 - The assignment and approval of supplements for eligible employees.
 - The activities/services supervised and performed by the employees for the assigned supplements.

Management Response:

Currently the approval of the supplements by the principal is not documented. Management is working on an approval workflow for the Seasonal Supplement Screens in PeopleSoft. In the interim, Management will send approval instructions to the Principals when the Supplement Screens open and modify the attestation at the bottom of the screen to indicate the Supplement list was reviewed with the Principal.

In addition, the District Athletics Department has created a new form PBSD Form 2670 to document the coach's information (Athletic Coaching certificate, CPR/AED/FA Certification, Fingerprinting, etc), with Coach acknowledgements, and approval by several school staff and the Principal. At the end of the form, there is supplement information for the School to complete. A Google Drive has been created for Athletic Directors and APs over Athletics to use as a resource when hiring coaches.

2. To ensure proper accountability and protect the integrity of the District's computer systems:
 - IT Division should update the PeopleSoft System to provide supervisory approval screen for responsible supervisors to review and approve the assignment of supplements to eligible employees after the supplement assignment information is entered into PeopleSoft by their payroll staff.
 - Access to the District's computer system should be restricted to an as-needed basis. Management should review and adjust the access authority for the 104 users with District-wide access and the 11 users with multiple-location access accordingly.

The School Board of Palm Beach County, Florida
A Top High Performing A-Rated School District
An Equal Opportunity Education Provider and Employer

Management's Response

Page 2 of 3
December 21, 2022

- Access to the District's computer systems should be timely removed from a user when the user's job no longer requires the access due to change in job responsibilities, transfer to another work location, or terminated employment with the District.

Management Response:

Management is researching the possibility of a workflow process for the FY24 PeopleSoft supplements page to provide supervisory approval after the supplement is assigned to an employee by the payroll contact.

Management has reviewed the list of staff with District-wide access to the Supplement Screens and was able to change access to view only for 45 employees with research to be completed on several others. Most of the remaining employees with District-wide access are back office staff (HR, Payroll, Regional Offices, SFS, ESE, etc.) all of which need to continue to have this access.

All dynamic roles associated with the job type are programmatically removed when a user transfers to a new department based on the end date entered into Peoplesoft. If access is requested to be continued for coverage reasons, the access is reviewed and followed up on by IT Security using monthly audit reports. If a user is terminated, the process is the same with the addition of disabling their District Account (Active Directory) programmatically, which disallows users from gaining access to any District system.

3. To protect the safety of students and ensure full compliance with applicable Florida Statutes and the District's supplements guidelines, the District should:
 - Review and update the PeopleSoft online verification controls to ensure only employees possessing all the required certifications are allowed to coach athletic activities.
 - Identify and follow up with employees who are currently coaching with a District vocational certificate to obtain the required certifications in accordance with Florida Statutes.
 - Ensure all the required certifications and related records are properly recorded in the respective employees' personnel files, including the PeopleSoft and ImageQuest Systems.
 - Ensure athletic coaches possess all the required certifications before allowing the employees to coach athletic activities.

Management Response:

The District's Athletics Department created PBS Form 2670. This form is to be completed by all coaches for each sport they coach. The form should not be signed until all elements have been completed for hiring and clearance. Schools are responsible to ensure clearances are satisfied with Human Resources prior to allowing coaches to work on campus.

A Coaches Dashboard was created to be used as a tool for middle and high school athletic directors to have a "one stop" location to review compliance with coach's requirements. Documentation is uploaded by the employee into the system for hiring clearance as well as FHSAA and state legislation compliance.

Management's Response

Page 3 of 3
December 21, 2022

4. Advanced Degree Supplements should be administered in accordance with the applicable CBAs and District guidelines. The supplements for eligible employees who are reassigned to other positions should be timely reviewed and adjusted accordingly.

Management Response:

As stated in the report, when management was provided the details of the above exceptions, the Compensation Team created queries to identify the current status of all employee groups with regard to potential noncompliance with the Advanced Degree Supplement guidelines. These new queries were added to the existing biweekly Audit processes of the Compensation Team.

5. Approval of Advanced Degree Supplements for employees should be adequately supported by the employees' Advanced Degree Pay Request Form (PBSD 2276 or PBSD 2277) and their official college transcripts. To ensure the completeness of personnel records and in accordance with the CBA for School Police Officers, all personnel records including the employees' official college transcripts should be maintained in both personnel files for school police officers: (1) the District's official personnel file maintained by the Human Resources Division and (2) the Florida Department of Law Enforcement (FDLE) file maintained by School Police. Compensation should verify the existence of official college transcripts through the officers' official District personnel file located in the Human Resources Division.

Management Response:

The few exceptions noted during this Audit were specific to the unique process that existed only for the School Police Department advanced degrees processing. Effective December 2020, HR Compensation required submission of transcripts to validate advanced degree supplement requests for School Police employees.

cc: Edward Tierney, Deputy Superintendent/Chief of Schools
Erica Reger, Chief of Human Resources
Glenda Sheffield, Chief Academic Officer