



Chesterfield County, Virginia Internal Audit

9901 Lori Road, Room 142 – P.O. Box 40 – Chesterfield, VA 23832
Phone: (804) 748-1240 – Fax: (804) 768-9346 – Internet: chesterfield.gov

DATE: March 4, 2019

TO: Mervin B. Daugherty, Ed.D. Chesterfield County
Superintendent School Board

Joseph P. Casey, Ph.D. Chesterfield County
County Administrator Board of Supervisors

FROM: Greg L. Akers 
Director of Internal Audit

SUBJECT: Schools – Temporary Work Assignments

The Office of Internal Audit completed an audit of Schools – Temporary Work Assignments, and the final report is attached.

We would like to thank Chesterfield County Public Schools finance, payroll, human resources and compensation and benefits departments for their cooperation and assistance during this audit.

Attachment

Copy: Thomas Taylor, Chief of Staff
Christina Berta, Chief Financial Officer
Paula Aldous, Interim Director of Finance
Francine Bouldin, Director of Human Resources
Kim Carter, Director of Compensation and Benefits



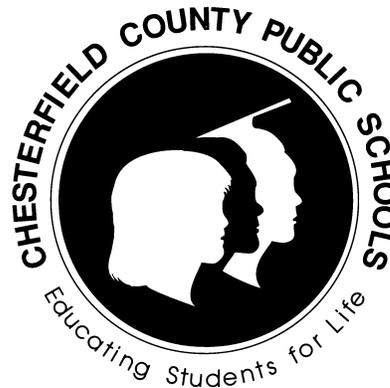
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Department

Greg L. Akers, Director
Steve Sanderson, Audit Manager
Khara Lounsbury, Technology Audit Manager
Lora Holland, Senior Auditor
Christopher Meade, Senior Auditor
Terry Parker, Senior Auditor
Sandra Fuentes, Staff Auditor
Christian Wingfield, Staff Auditor
Annette Stinson, Administrative Analyst

Schools – Temporary Work Assignments

March 4, 2019



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Schools - Temporary Work Assignments

Highlights

Manual Processing

Manual TWA processes make monitoring compliance with policies and procedures difficult and increases the risk of human error. We learned that timesheets are completed manually each week and sent to the payroll office for processing. The time reporting cutoff is not enforced for TWA timesheets. Payroll personnel manually calculate gross pay, which is entered into ONESolution.

Recommendation: Finance/Payroll configure ONESolution for electronic time entry and payroll calculation, including hours worked, supervisory approval and payrate, to reduce manual processing.

Policies and Procedures

There are no system controls to prevent employees from requesting and/or approving TWA positions for themselves. We analyzed the TWA database and found 9 instances where employees requested their own TWA assignment.

Recommendation: HR develop a control to prevent employees from requesting TWA positions for themselves.

When analyzing the TWA database, we found over 2,000 unique duty descriptions. These descriptions and payrates are not always consistent with the approximately 130 unique TWA position titles defined in the adopted Chesterfield County Schools Coordinated Pay Plan. Requestors are not restricted to position titles defined in the Coordinated Pay Plan.

Recommendation: Compensation and Benefits revamp the Coordinated Pay Plan to update position titles based on commonly used TWA assignments and limit requestors to those position titles during webform process.

Hiring Procedures

We selected 20 new TWA positions and tested employee personnel records for completeness. Criminal background check and CPS forms receipt and review of results for certain new employees were not consistently documented.

Recommendation: HR develop method to document that background check and CPS results were received and evaluated for TWA positions.

Management concurred with 17 of 17 recommendations detailed in the report to be implemented from 7/1/19 to 7/1/20. Internal Audit performs annual follow-up with management to confirm implementation status.

INTRODUCTION

BACKGROUND

The Schools – Temporary Work Assignments (TWA) audit was included in the FY19 audit plan as a regularly scheduled audit. Temporary employees are hired to work for a specified and limited period in a position that may or may not be subject to established benefits programs. Extension of the position beyond the established end date is not guaranteed. Temporary positions are varied and may be “exempt” or “nonexempt”. The finance department processes payroll every two weeks using information submitted by employees and approved by supervisors. Coordination occurs between the finance, payroll, human resources (HR) and compensation & benefits departments to run the TWA program. Schools use the same financial system (ONESolution) as the County for human resources and payroll processing.

Payroll expenditures related to TWA assignments were roughly \$11.9 million for approximately 6,100 different positions throughout calendar year 2017 (CY17). For the same period Chesterfield County Public Schools (CCPS) reported \$298.9 million of wages for approximately 10,700 employees. Internal audit analyzed TWA program data from CY17 to align with federal requirements for reporting wages to gain an understanding of the program. CCPS operates on a fiscal June 30 year end.

During CY17, there were 3,313 employees with TWA assignments who performed a TWA assignment who could also be employed under a different employment classification type. The analysis of those who worked as a TWA is as follows:

Type	Number of TWA assignments	Percentage
Full-Time	4,400	71.97%
Substitute	145	2.37%
Part-Time	99	1.62%
Temporary Work Assignment Only	<u>1,470</u>	<u>24.04%</u>
Total	6,114	100.00%

Assignments ranged from a single event up to a full fiscal year. Employees held from one to thirteen different TWA assignments throughout this period. The 3,313 total employees who held TWA positions during CY17 held the following number of positions during that time.

Number of Assignments	Employees	Percentage
4-13 Assignments	322	9.72%
2-3 Assignments	1,208	36.46%
1 Assignment	<u>1,783</u>	<u>53.82%</u>
Total	3,313	100.00%

TWA assignments by expense code description were:

Expense code	Account Description	Number of Assignments
514210	Teacher	3,022
516999	Other (i.e. security & detention, grant positions, proctors)	1,453
514999	Other Salaries (i.e. event and athletic workers)	751
516211	Teacher Athletic Supplement	338
514810	Bus Driver	113
514930	Food Service Manager	112
514500	Clerical	81
514940	Food Service Worker	49
519999	Other Salaries (i.e. educator home visits, office work)	29
514230	Guidance Counselor	23
Other	Various (33 accounts)	143
Total		6,114

The top 10 highest paid hourly rate assignments with total paid in CY17 were:

TWA Description	Hourly Rate	Total Paid
Service prior to new position start	\$ 68.75	\$ 8,789
Interim Middle School principal	65.00	71,617
Supervisor of student conduct	53.05	28,040
Training and assistance to Executive Director of HR	52.49	525
New principal coach for the FY18 school year	51.87	14,323
Evaluate potential scope of a new data warehouse	50.00	2,611
Interim Elementary School principal	47.49	12,321
Administrator for Chesterfield Community Academy	47.18	31,159
Coordinate year-round school grant program	45.23	2,961
Interim Principal at Jacobs Elementary	44.80	13,504

To top 10 locations using TWA assignments were:

Location	Number of TWA's
Cosby High School	286
James River High School	122
CHHS Campus	119
Chalkley Elementary School	118
Midlothian High School	117
Falling Creek Middle School	114
Bellwood Elementary School	112
Matoaca High School	102
Bird High School	88
Falling Creek Elementary	87

OBJECTIVES

Objectives of the audit were to:

- Evaluate the efficiency and effectiveness of operations.
- Determine the existence and effectiveness of internal controls.
- Verify compliance with policies and procedures.
- Report to management.

SCOPE

Our audit work covered CY17 to align with federal requirements for reporting wages.

We considered the following code and policies during our audit:

<i>Code of Virginia §22.1-296.2 Fingerprinting Required</i>	<i>Code of Virginia §22.1-296.4 Child Abuse and Neglect Data Required</i>
<i>School Board Policy 5070 Employee Selection</i>	<i>School Board Policy 5110 Supplemental Pay Assignment</i>
<i>School Board Policy 5340 Employment of Family Members</i>	<i>School Board Policy 5440 Compensation Plan</i>
<i>School Board Policy Appendix A</i>	<i>Chesterfield County Public Schools Coordinated Pay Plan</i>
<i>Library of Virginia Records Retention and Disposition Schedule</i>	<i>Internal operating policies and procedures</i>

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Khara Lounsbury, Technology Audit Manager, and Christian Wingfield, Staff Auditor performed the audit work. Chesterfield County Internal Audit is a department within the organization of Chesterfield County/Schools.

METHODOLOGY

Detailed information regarding the methodology can be found in the individual findings listed in the report. Our methodology included the following: interviews, observations, data analysis, detail testing and documentation review.

INTERNAL CONTROL CONCLUSION

According to Government Auditing Standards, internal controls, in the broadest sense, encompass the agency's plan, policies, procedures, methods, and processes adopted by management to meet its mission, goals, and objectives. Internal controls include the processes for planning, organizing, directing, and controlling program operations. It also includes systems for measuring, reporting, and monitoring program performance. An effective control structure is one that provides reasonable assurance regarding:

- Efficiency and effectiveness of operations;
- accurate financial reporting; and
- compliance with laws and regulations.

Based on the results and findings of the audit test work, auditors concluded that there are several opportunities for improvement to internal control procedures to better provide reasonable assurance to assist management in meeting its missions, goals, and objectives. Recommendations specific to improving these controls can be found in detail further in the audit report.

CLOSING

We would like to thank Chesterfield County Public Schools finance, payroll, human resources and compensation and benefits departments for their cooperation and assistance during the course of this audit.

FINDINGS, RECOMMENDATIONS, RESPONSES

Manual Processing

(Point Sheet 1)

CRITERIA:

Employee Profile Data

Best practice includes electronic documentation of employee profile data to enhance efficiency and effectiveness of operations. Centralized data allows all departments to access the same information. ONESolution can document employee profile data including employee ID numbers, approved payrates, position title, FLSA designation, and licensure and education data for all employees. Certain TWA assignments require licensure.

Monitoring Compliance

For Affordable Care Act (ACA) compliance, school TWA policies and procedures limit assignments to 28 hours per week except for current full-time, FLSA exempt employees. “Under most circumstances an employee can only have one TWA assignment at a time” to remain in compliance.

School Board Policy 5340 Employment of Family Members disallows direct supervisory or administrative relationships between close family members.

Risk of Error

Best practices indicate that the payroll system use approved hourly rate and electronically calculate payroll.

Schools have established unique object codes to budget and record expenditures for different pay types including full-time, part-time, TWA and substitute employees.

CONDITION(S):

Employee Profile Data

Employee profile data is incomplete in ONESolution for TWA-only “type” employees. Education, licensure and FLSA designation is not entered consistently compared to full-time employees. Currently, the ONESolution employee profile does not display when a full-time, part-time or substitute employee also has a TWA position. ONESolution is used to submit new TWA positions through a webform which is routed through workflow. Schools produced a database listing TWA positions using TWA webforms from ONESolution which is the most comprehensive list available. We were unable to verify completeness of the database.

FINDINGS, RECOMMENDATIONS, RESPONSES

Manual Processing

(Point Sheet 1, Continued)

During our analysis of the TWA database, we noted approximately 170 assignments that did not have payrates. We further examined this during the following testing procedures.

- We selected the 10 highest paid TWA employees to evaluate payrates for 2 pay periods. We found 1 employee where there was no approved payrate anywhere in the system.
- We selected a sample of 5 TWA employees with no payrate listed on the TWA database to trace to ONESolution. We confirmed that 2 of 5 employees had no approved payrate anywhere in the system.
- We selected 25 unique duty descriptions (out of over 2,000) from the database and attempted to agree to the position titles and payrates in the Coordinated Pay Plan. We could not complete our comparison for 9 of the 418 individual assignments that did not include a payrate.

We analytically reviewed all TWA employees for FLSA designation assignment. We found 3,322 (54%) of 6,114 assignments did not have a FLSA designation in ONESolution.

Monitoring Compliance

Manual TWA processes make monitoring compliance with policies and procedures difficult. ONESolution employee profile discloses one classification and payrate at a time per employee. Currently, ONESolution does not track TWA information such as multiple assignments, multiple payrates, actual start and end dates, hours worked, and overlapping assignments.

We selected the 10 highest paid TWA employees to evaluate hours worked compliance for 2 pay periods. We found:

- 3 TWA-only employees worked over 28 hours weekly even though they were not current full-time employees.
- 1 TWA assignment ended in April, but they continued to work until June without new assignment approval.

A full-time CCPS applicant is required to disclose related family members who work at CCPS. We noted per review of the TWA webform process that no disclosure of related family members is required.

FINDINGS, RECOMMENDATIONS, RESPONSES

Manual Processing

(Point Sheet 1, Continued)

Risk of Error

Manual processes increase the risk of human error. During inquiry with CCPS staff, we learned that timesheets are completed manually each week and sent to the payroll office for processing. Once received, payroll personnel manually calculate gross pay, which is entered into ONESolution.

We selected 25 TWA assignments to recalculate pay in ONESolution for 2 pay periods and agree with reported timesheet hours. We noted that CCPS was unable to provide 1 of the timesheets requested.

To gain an understanding of the TWA program, we analyzed the TWA database and performed inquiry with school personnel. We discovered that some TWA assignments were miscoded as part-time expenditures. In addition, we noted that some overtime charges were miscoded as TWA expenditures.

CAUSE(S):

Employee Profile Data

- Employee profile data is not always completed in ONESolution for all TWA assignments like other employee types (i.e. FT, PT, and Substitutes).

Monitoring Compliance

- ONESolution employee profile discloses one classification and payrate at a time by employee.
- TWA-only employees are working more than 28 hours weekly because they are classified as exempt.
- The TWA webform does not include a question about related employees.

Risk of Error

- Over 6,000 assignments all using paper timesheets that are funneled from over 60 locations create a large volume of paper processing to produce payroll. Payroll is manually calculated rather than using the approved rate of pay to electronically generate.
- TWA costs were miscoded to part-time and overtime expenditures.

FINDINGS, RECOMMENDATIONS, RESPONSES

Manual Processing

(Point Sheet 1, Continued)

EFFECT(S):

Employee Profile Data

- TWA program operations and monitoring are difficult with missing information.
- Difficult to determine if employees are being paid the approved and correct rate.
- Without FLSA designation, monitoring compliance with federal requirements is cumbersome.

Monitoring Compliance

- Reporting and monitoring ACA hours compliance is done manually outside of ONESolution.
- Certain TWA-only employees classified as exempt are working more than policy allows.
- Supervisory conflicts between family members are not considered.

Risk of Error

- Human error and data loss is more likely to occur due to manual processing.
- Expenditures associated with TWA were not accurately classified.

RECOMMENDATION(S):

We recommend:

1. Various school departments (HR, Payroll, Comp & Benefits, Schools) enter complete employee profile information for all TWA assignments. This should include pay rates, FLSA designation, and education and license verification.
2. HR explore capabilities of ONESolution to include multiple employment classifications and payrates.
3. School HR/Finance/Payroll implement TWA payroll process using ONESolution for employee time entry, supervisory approval, and calculation of pay amounts.
4. Various school departments ensure TWA's will work no more than 28 hours weekly except if currently hired as a full-time employee with exempt FLSA status.
5. HR modify TWA webform to include disclosure of close family members working at CCPS to avoid supervision conflicts.
6. School Finance/Payroll train staff to consistently assign correct TWA expenditure codes.

MANAGEMENT'S RESPONSE(S):

1. *Concur. HR Coordinator, Emily Massey, is responsible for implementing:*
 - A. *By 7/1/19 in conjunction with the new fiscal year. HR will begin entering license and educations for TWAs.*
 - B. *Roll out by 7/1/20 if functionality is supported. We will explore ONESolution functionality to determine if multiple pay rates and/or FLSA status can be captured on the employee profile.*
2. *Concur. HR Coordinator, Emily Massey, is responsible for implementing roll out by 7/1/20 if functionality is supported.. We will explore ONESolution functionality to determine if multiple pay rates and/or FLSA status can be captured on the employee profile.*

FINDINGS, RECOMMENDATIONS, RESPONSES

Manual Processing

(Point Sheet 1, Continued)

3. *Concur. Interim Director of Finance, Paula Aldous, is responsible for implementing 6/30/20 for roll out no later than 7/1/20. The Finance Department is working on a solution that will change TWA processing to include hours. The template was created but testing is in progress. Identifying a clean cut-off from Foxpro to using OneSolution will be key. This is critical for data integrity and reporting functionalities that are currently required. Additionally, the finance department desires moving away from “wet signatures” and to an automated approval process. Also, the finance team is working through system “glitches” that record FLSA designations as N and Null. This designation impacts ACA reporting as all hours are required to be reported regardless of FLSA designations.*
4. *Concur. HR Coordinator, Emily Massey is responsible for implementing 6/30/20 in tandem with #3. HR will provide update training to supervisors with respect to FLSA and ACA limits.*
5. *Concur. HR Coordinator, Emily Massey is responsible for implementing:*
 - A. *Roll out by 7/1/20, if functionality is supported. The webform is submitted by the department, not the requested employee. Superior support on our existing version of OneSolution is limited. HR will explore options to have the requestor disclose any relationship to the proposed TWA.*
 - B. *7/1/19. Process to have the proposed employee disclose any relation to staff.*
6. *Concur. Interim Director of Finance, Paula Aldous, is responsible for implementing 7/1/20. There is an issue with the information being carried over from the approved TWA that budget reviews and approves the proper coding to what is included on the TWA employees timesheet. The goal of the finance team is to automate the creation of the timesheets for each approved TWA to carry over pertinent information - such as TWA number, pay periods that the TWA assignment was approved (a timesheet for each approved week), account code, etc. We will begin to work on this project and anticipate completion and roll out to staff by the beginning of FY2021.*

FINDINGS, RECOMMENDATIONS, RESPONSES
Policies and Procedures
(Point Sheet 2)

CRITERIA:

Coordinated Pay Plan

School Board Policy 5400 Compensation Plan appendix A states that “Annually the School Board adopts the Chesterfield County Schools Coordinated Pay Plan”. Employee compensation is outlined by this plan and includes TWA payrate information. During the TWA webform approval process, payrates from the plan must be approved by Compensation and Benefits. Deviation from specified compensation due to exceptional circumstances requires approval by the Superintendent or designee.

Position Creation and Approval

ONESolution uses Workflow to route new TWA assignment requests through required approvals using a webform. User access controls should help prevent or detect unauthorized access to systems. Best practices include limiting users to defined roles based on job responsibilities to provide appropriate separation of duties.

School Board Policy 5340 Employment of Family Members states that no family members may supervise one another. The employment and assignment of family members in the same organizational unit shall be discouraged.

Payroll Processing

Payroll is a core financial function that includes responsibility for paying approved positions at authorized rates, in a timely manner. ONESolution is used for payroll processing.

CONDITION(S):

Coordinated Pay Plan

The Coordinated Pay Plan outlines approximately 130 unique TWA position titles with corresponding payrates. The current webform does not require the entry of position titles. Instead, the requestor enters the duties the TWA will perform. As a result, the TWA database produced by downloading webforms has over 2,000 unique duty descriptions for CY17. We also noted that highly-paid and grant-related TWA assignments are not addressed in the Coordinated Pay Plan.

We selected 25 duty descriptions (out of over 2,000) and attempted to agree to the TWA position title and payrate in the Coordinated Pay Plan. There were 11 (44%) duty descriptions not included in the plan.

- Payrates for 3 of these TWA duty descriptions (\$25.00 to \$37.50) exceeded approved payrates (\$22.29 to \$24.43) for similar (not exact) titles in the pay plan.
- There were 27 food service assignments with payrates ranging from \$9.11 to \$21.34, however, the Coordinated Pay Plan only includes 2 food service titles with fixed hourly rates of \$12.00 and \$15.50.

FINDINGS, RECOMMENDATIONS, RESPONSES

Policies and Procedures

(Point Sheet 2, Continued)

We selected the 10 highest paid TWA employees to evaluate approved payrates for 2 pay periods. We found:

- 2 of 10 had TWA payrates based on their full-time position because there was no approved payrate in the Coordinated Pay Plan.
- 1 of 10 had a TWA payrate 10% higher than their last full-time position and we were not able to trace payrate to the Coordinated Pay Plan. We were unable to see payrate approval documentation.

Position Creation and Approval

There are no system controls to prevent employees from requesting and/or approving TWA positions for themselves or family members. We analyzed the database to evaluate appropriate separation of duties for requesting and approving positions. There were:

- 21 position assignments in the database where TWA employee last name matched the requestors last name. We evaluated appropriate separation of duties for requesting and approving these positions. There were 9 instances (42%) where employees requested their own TWA assignment and 2 (9.5%) assignments were requested by their close relatives.
- 3 positions where the same HR employee requested the position and had final approval of the hire.
- 2 positions were approved by payroll management instead of HR.

Payroll Processing

TWA employee pay computation is not performed through the payroll system. Employees use manual timesheets to report both hours worked and pay rate. Supervisors sign timesheets before submitting to the finance department for bi-monthly payroll processing. Authentication of appropriate supervisory approval is difficult with manual timesheets. An employee in the finance department highlights the payrate as evidence of verification. The finance department manually calculates gross pay and enters for pay processing. Hours worked are not entered into the payroll system. During our testing, we noted various timesheet versions used by different schools, which did not always provide required information for processing.

The time reporting cutoff per pay period is not enforced for TWA timesheets. When testing the 10 largest paychecks for TWA assignments for 2 pay periods, we found 17 of 20 payments covered multiple pay periods.

We selected 25 TWA assignments (out of over 6,000) to test pay in ONESolution for 2 pay periods and agree with approved payrate and reported timesheet hours. We noted two instances where employees were paid a different amount than the approved rate in ONESolution. Also, we noted employees were paid the licensed teacher payrate when we could not review the license in ONESolution or personnel file to support the payrate.

We selected 20 TWA assignments from the database to compare individual employee payrates to the Coordinated Pay Plan. Position descriptions for 5 employees were not included in the

FINDINGS, RECOMMENDATIONS, RESPONSES

Policies and Procedures

(Point Sheet 2, Continued)

Coordinated Pay Plan. In addition, 1 employee was paid a \$22.49 hourly rate instead of the \$22.29 in the Coordinated Pay Plan.

CAUSE(S):

Coordinated Pay Plan

- The current TWA webform does not require the entry of position titles from the Coordinated Pay Plan.
- Other than payrates, the Coordinated Pay Plan TWA position titles have not been recently updated to adequately cover the wide variety of TWA positions used.
- Current food service workers with a TWA assignment are paid their hourly rate.

Position Creation and Approval

- The system does not prevent employees from requesting and/or approving TWA positions for themselves.
- Certain employees have been granted both position request and approval rights in ONESolution.
- Finance Director and CFO have been granted both position approval and payroll processing rights in ONESolution.

Payroll Processing

- TWA payroll is a manual process that differs from other CCPS payroll.
- The current ONESolution configuration limits the number of payrates and positions an employee can have.
- A standard TWA timesheet is not being used by all locations.

EFFECT(S):

Coordinated Pay Plan

- Significant numbers of TWA duties and rates are not included in the Coordinated Pay Plan.

Position Creation and Approval

- Employees may request and/or approve TWA positions for themselves or family members.
- ONESolution access for an HR employee allows them to both request and approve TWA assignments.
- ONESolution access for the Finance Director and CFO allows them to both approve positions and process payroll.

FINDINGS, RECOMMENDATIONS, RESPONSES

Policies and Procedures

(Point Sheet 2, Continued)

Payroll Processing

- Manual processes increase human error risk and create inefficiencies.
- Inconsistent and non-timely payments to employees for TWA assignments.
- Multiple TWA timesheet formats complicate processing and may omit required data.

RECOMMENDATION(S):

We recommend:

7. Compensation and Benefits revamp the Coordinated Pay Plan to update TWA titles based on commonly used assignments.
8. Compensation and Benefits limit new TWA assignments to position titles in the Coordinated Pay Plan during ONESolution webform process.
9. Compensation and Benefits maintain approval documentation for any payrate and assignment exceptions to the Coordinated Pay Plan.
10. HR develop a control to prevent employees from requesting TWA positions for themselves.
11. School Finance and HR review ONESolution access by user to ensure separation of duties for position approval and payroll processing.
12. School HR/Finance/Payroll evaluate ONESolution for updates that could include multiple position titles and payrates per employee.

Note – Also see earlier recommendation #3 for School HR/Finance/Payroll to implement TWA payroll process using ONESolution for employee time entry, supervisory approval, and calculation of pay amounts.

MANAGEMENT'S RESPONSE(S):

7. *Concur. Director, Kim Carter, and Compensation Administrator, Sandra Frank, are responsible for implementing 7/1/19 and ongoing. Commonly used titles and assignments are already contained the Coordinated Pay Plan.*
8. *Concur. Director, Kim Carter, and Compensation Administrator, Sandra Frank, are responsible for implementing 7/1/19 and ongoing. Schools request TWA assignments based on the needs/grant requirements.*
9. *Concur. Director, Kim Carter, and Compensation Administrator, Sandra Frank, are responsible for implementing 7/1/19 and ongoing. This is currently being done for any assignments and pay rates that are in the Coordinated Pay Plan. We will continue this process. We will add this information to employee files on an on-going basis.*
10. *Concur. HR Coordinator, Emily Massey, is responsible for implementing 7/1/19. Because employee ID cannot be required on the webform (system limitation), we cannot prevent employees from requesting a TWA for themselves. However, HR will update procedures to reject requests made for one's self.*

FINDINGS, RECOMMENDATIONS, RESPONSES

Policies and Procedures

(Point Sheet 2, Continued)

- 11. Concur. Interim Finance Director, Paula Aldous, is responsible for implementing 7/1/19 and ongoing. The OneSolution system has limitations in permissions and access set up. When TWA roles are assigned we are not able to separate the entry from the approval of the TWA specific to HR and Finance users; however, it is important to note that there are multiple layers of approvals within the process and if someone entered a TWA for themselves and approved at the first level of approval, other individuals would be approving/reviewing/rejecting the TWA as appropriate. We will provide training to internal staff to note the importance of not being the initiator and approver on a TWA.*
- 12. Concur. HR Coordinator, Emily Massey, and Interim Director of Finance, Paula Aldous, are responsible for implementing 7/1/20, if functionality is available. HR/Finance/Payroll will explore OneSolution functionality to determine the ability to capture multiple pay rates/assignments for an employee*

FINDINGS, RECOMMENDATIONS, RESPONSES

Hiring Procedures

(Point Sheet 3)

CRITERIA:

School Board Policy (5070, 5000 Appendix A section 5) requires HR ensure all eligible applications are subjected to a screening process and that candidates meet the qualification standards of the position. TWA procedures requires HR approve assignments before an employee can commence work.

Code of Virginia §22.1-296.2 Fingerprinting required: “As a condition of employment, the school boards shall require any applicant to submit to fingerprinting and to provide personal descriptive information to be forwarded along with the applicant's fingerprints through the Central Criminal Records Exchange to the Federal Bureau of Investigation for obtaining criminal history record information regarding such applicant”

Code of Virginia §22.1-296.4 Child abuse and neglect data required: “Every school board shall require, as a condition of employment, that any applicant who is offered or accepts employment requiring direct contact with students to obtain a search of the registry of founded complaints of child abuse and neglect”

Library of Virginia (General Schedule No. GS-03 for County and Municipal Governments) establishes criminal history and background check records are not to be retained after the hiring decision. This includes: criminal background investigation reports, fingerprint cards, central registry forms, and other security records.

The Coordinated Pay Plan outlines that certain TWA titles require licensure. It also states that the TWA requestor has the responsibility to verify requirements for the TWA position.

CONDITION(S):

We analytically compared all TWA start dates with HR approval date in the TWA database. We noted 41.5% of HR approval dates listed were after the TWA Assignment start date. We selected 28 of these assignments with HR approval dates 30 or more days after the start date and confirmed the HR approval and first pay dates in the TWA database also agreed with ONESolution.

We also selected 20 positions from the TWA database and tested employee personnel records for:

- TWA position approval and new employee paperwork completed prior to start date.
- An approved TWA webform matched assignment number and payrate in TWA database.
- Documentation that:
 - Fingerprinting was complete with criminal background results received.
 - If employee had criminal background, the criminal charge and conviction review form was completed.
 - Completed Child Protective Services (CPS) background application with results received.
 - Education (Degree/License) verification when required.

FINDINGS, RECOMMENDATIONS, RESPONSES

Hiring Procedures

(Point Sheet 3, Continued)

For the 20 TWA positions tested:

- Criminal background check and review of results for certain new employees were not consistently documented. We could not confirm the following were performed:
 - Background fingerprinting (4 positions)
 - CPS background (1 position)
 - Criminal Charge and Conviction Review (1 position)
- Certain files included criminal background records, not required for retention by the Library of Virginia after the hiring decision.
- 6 positions were approved by HR after the TWA start date.
- 3 positions did not have an approved payrate in the TWA database, on their TWA webform or in ONESolution.
- 4 positions were missing verifications for education degree, certification, or licensure.
 - In separate compensation testing, we found 3 of 20 additional assignments were also missing this verification.

CAUSE(S):

- There is no database or form to document background check and CPS results were received and evaluated.
- Confidential background information is included in personnel files rather than being destroyed after hiring decision.
- Some pay rates are documented manually outside the system.
- Licensure verification is the responsibility of the employee who is requesting the TWA.

EFFECT(S)

- Compliance with Virginia code criminal background and child protective services requirements is not documented.
- Non-compliance with Library of Virginia retention and disposition guidelines.
- Certain TWA employees receive HR approval in ONESolution workflow after their start date.
- TWA position pay rate may not exist in the system.
- Employees may not meet license requirements for certain TWA assignments described in the Coordinated Pay Plan.

FINDINGS, RECOMMENDATIONS, RESPONSES

Hiring Procedures

(Point Sheet 3, Continued)

RECOMMENDATION(S):

We recommend HR:

13. Develop method to document background check and CPS results were received and evaluated.
14. Develop procedures to comply with Library of Virginia retention requirements for criminal background documentation after hiring decision.
15. Reinforce with TWA position requestors HR approval is required prior to TWA start dates.
16. Ensure pay rates are recorded in the system for all TWA positions.
17. Perform licensure verification rather than the TWA requestor as described in the Coordinated Pay Plan.

MANAGEMENT'S RESPONSE(S):

13. *Concur. HR Coordinator, Emily Massey, is responsible for implementing 7/1/19. Current practice exists to document receipt of background checks (CPS & FBI). We will implement a more thorough practice to clearly document that items have been reviewed.*
14. *Concur. HR Coordinator, Emily Massey, is responsible for implementing 7/1/19. HR will begin destroying background checks in accordance with Library of Virginia retention schedules.*
15. *Concur. HR Coordinator, Emily Massey, is responsible for implementing 7/1/20. HR will send reminders to requestors with plans to provide training to requestors during the 2019-2020 school year.*
16. *Concur. HR Coordinator, Emily Massey, is responsible for implementing 7/1/20. Many of the positions for which the rates weren't in the system were athletic/academic stipends. We will develop a different mechanism for those stipends.*
17. *Concur. HR Coordinator, Emily Massey, and Compensation Administrator, Sandra Frank, are responsible for implementing 7/1/20. When required for a position or to establish pay-rate (tutors), license is verified prior to approval. Verification is routinely done, however, it's not clearly documented via the webform. HR will explore options to modify the webform.*