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Spring Break Shut Down 2022
Strategic Assessment

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BACKGROUND

Orange County Public Schools closes the majority of its schools and work locations during certain holiday periods in order to conserve resources. This is referred to as a Holiday Shutdown. Twelve-month employees are expected to work their normal schedule during these shutdown periods unless they choose to take leave. During a shutdown, only a few buildings throughout the district remain open. The open buildings are referred to as “Designated Open Sites.” Each open site location is used to accommodate employees who are working and whose regular work locations are closed during the break.

Holiday Shutdowns typically occur during Thanksgiving Break, Winter Break, Spring Break, and the week of the 4th of July.

A Holiday Shutdown is announced via email from the Chief of Staff usually around the 1st of the month in which a shutdown occurs. It includes the names of the high schools chosen as designated open sites during the break and a description of the shutdown procedures which include requirements that:

- All 12-month employees that choose to work are required to report to the Designated Open Site within their learning community;
- All 12-month employees must select “Alt Work Attend Hrs.” when completing electronic timesheets;
- Administrators at the Designated Open Sites are responsible for verification of attendance and timesheet approvals in a timely manner; and,
- Employees that do not report to their assigned Designated Open Site must submit leave requests.

We previously assessed shutdown activities that took place in 2015, 2017, and 2018. In those assessments, we noted inconsistent and insufficient documentation, poor record keeping in the learning communities, and incorrect pay to employees.

In response to these previous findings, the Chief of Staff revised the instructions in the shutdown memo and addressed all areas where there were concerns. In recent years, the district implemented electronic timesheets in SAP for classified and instructional employees. The revised instructions and electronic timesheet procedures have corrected the majority of prior deficiencies with paper timesheets and payroll during shutdown periods.

OBJECTIVE

Our objective was to conduct a follow up analysis using the 2022 Spring Break Shutdown data points. This assessment focused on key areas of potential risk and/or concerns that were previously noted, and also ensured a disciplined approach was implemented to evaluate and improve the effectiveness of risk management.

SCOPE AND METHODOLOGY

This engagement is a strategic assessment of the holiday shutdown process. Strategic Assessments are designed to review areas of potential risk or concerns with short, focused analyses of key data.

This assessment covered activities associated with the Spring Break shutdown that occurred from March 14-18, 2022. We reviewed the "Spring Break Location Assignment Sheet," and SAP time and attendance records.

ASSESSMENT FINDINGS

The "Spring Break Shutdown" Memorandum from the Chief of Staff, dated February 15, 2022, includes the following points:

- Instructions on what needs to be done including distributing the memo to all 12-month employees;
- A requirement that employees who do not report to a designated open site complete and submit leave requests;
- A requirement that employees fill out the Spring Break Assignment Sheet, and indicate what leave they will be using or their work schedule for the week;
- A requirement that employees must report attendance daily by completing electronic timesheets online; and
- A requirement that the alternate site Principal or designee review and approve timesheets for employees working at the Designated Open Sites during the week of the shutdown.

Despite these instructions, we noted inconsistencies with early and late electronic timesheet submissions, supervisor approvals, and lack of documentation to verify attendance for administrative employees.

- Of the 51 employees we sampled, five selected "Attendance hours" instead of "Attend. Hrs – Alt. Site" for their timesheet entries. The Spring Shutdown Memo states that all employees who choose to work during the Holiday Shutdown are required to select "Attend. Hrs – Alt. Site" when entering hours into the electronic timesheets. This routes electronic timesheets to the Designated Open Site Principal or Administrator for approval during the shutdown period. If employees select "Attendance Hours" during the Spring Break shutdown, their timesheets route to their normal supervisor. Only 12-

month employees who normally work at a Designated Open Site should use "Attendance Hours."

We confirmed none of the five employees normally worked at any of the Designated Open Sites, and therefore none of these five employees should have selected Attendance hours. The supervisors of all five of these employees approved the time submitted by these employees even though they were not Designated Open Sites supervisors during the shutdown. Those Supervisors should have rejected the timesheets and informed their employees to resubmit with the correct selection so their time could be reviewed and approved by the Designated Open Site supervisor.

- Six employees entered time before they worked it, and three of the four supervisors of those employees approved the electronic timesheets in advance of the actual work date.
- The implementation of electronic timesheets has significantly improved oversight of timekeeping during the holiday shutdown. However, the absence of physical sign in sheets at designated open sites has created a gap in time and attendance accountability for administrative employees because they do not use electronic timesheets. There is no verification of attendance for administrative employees that report to Designated Open Sites during shutdown periods.

RECOMMENDATIONS

We recommend that:

- 1) All employees and supervisors be diligent in ensuring that shutdown procedures are followed.
- 2) Controls in SAP be put in place to prevent early electronic timesheet submissions.
- 3) Supervisors remind their employees that electronic timesheet entries are to be made daily for attendance and record keeping.
- 4) Ensure supervisors are trained and well informed on the timesheet approval process during holiday breaks. This process will control the submission of incorrect electronic timesheets.
- 5) Some type of sign-in sheets should be utilized daily for administrators during the holiday shutdown periods at each Designated Open Site. This process will provide accountability for administrators' attendance and mitigate the risk of administrators not reporting to the Designated Open Sites and/ or failing to report leave.

We wish to thank the Chief of High Schools' staff, Payroll, and Custodial Services for their cooperation and assistance during this assessment.

Jasmine Holmes, Senior Internal Auditor



Department / School Name - Chief of Staff	
Administrator / Department Head- Dr. Bridget Williams	
Cabinet Official / Area Superintendent – Dr. Bridget Williams	

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person And Target Completion Date	Management’s Action Plan
All Employees and supervisors should be diligent in ensuring that shutdown procedures are followed.	Yes	Chief of Staff 02/02/2023	Work with the Area/Associate Superintendents/Managers and Chiefs to ensure that the shutdown procedures are followed. Completed
Controls in SAP should be put in place to prevent early electronic timesheet submissions.	Condition acknowledged	Director, Payroll Services 02/01/2023	The district is unable to change the SAP program to implement this control. The timesheet must not be completed before the work is performed. Additional language has been added to the shutdown instructions to remind supervisors if employees complete the timesheet in advance of time worked, these timesheet entries must be rejected and the employees informed to resubmit after the work is performed. Completed
Ensure Supervisors are trained and well informed on the timesheet approval process during the holiday breaks. This process will control the submission of incorrect electronic timesheets.	Yes	Chief of Staff 02/02/2023	Work with all divisions and highlight on the Shutdown Packets that the correct selection (drop-down-“Alt Work Attend Hrs.”) is to be selected if the employee is working at one of the alternative sites during the break. Completed
Develop a means of determining that administrative employees who say they are going to work during a	No	Chief of Staff Legal Department	The Fair Labor Standards Act governs exempt employees (our administrators). Implementing sign-in sheets, as suggested, may lead to improper



<p>shutdown period, do so. This will reduce the risk of these employees not working when they say they will and not submitting leave.</p>			<p>deductions from salary for absences totaling less than one day, in contravention to 29 C.F.R. §541.602, which states that exempt employees must be paid on a “salary basis.” In addition, such implementation would increase the liability on the district for overtime claims from administrative employees. Accordingly, management plans no changes to the current procedures.</p>
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