



# Patchogue-Medford School District

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## Review of Employee Attendance

For the 2022-2023 School Year



October 2023

The Board of Education  
Patchogue-Medford Union Free School District  
241 South Ocean Avenue  
Patchogue, NY 11772

Board of Education:

We have been retained to function as the internal auditor for the Patchogue-Medford Union Free School District (hereinafter, "the District"). Our responsibility is to assess internal control systems in place within the District, and to make recommendations to improve upon possible control weaknesses or deficiencies. In doing so, we hope to provide assurance to the District's Board, management, and residents that the fiscal operations of the District are being handled appropriately and effectively.

**BACKGROUND:**

In our Risk Assessment report performed during fiscal 2020, we identified payroll as a risk area since it represents the largest expenditure of the District. A good payroll system ensures that employees receive compensation and benefits to which they are entitled and includes an adequate timekeeping system/process that ensures employees are accurately paid for time worked. Therefore, we identified employee attendance tracking as the risk area for review for fiscal 2022-2023.

Employees are entitled to be absent from their regularly scheduled position for a variety of reasons including personal matters as well as school-related functions such as training and meetings. In some cases, the District is required to have a substitute worker fill in for staff that is absent. It is therefore imperative that the District has procedures to ensure timekeeping records that record the date and the time worked, and track costs to cover absent employees.

The Board is responsible for establishing policies and procedures (through contractual agreements) regarding employee work hours, work environment, and time off. District officials are responsible for implementing controls over employee attendance to ensure that employees are following appropriate and required notification procedures if they will not be at work, and to ensure coverage is provided for certain positions (e.g., teacher, nurse, or security guard).

Controls over attendance include:

- Maintaining an adequate timekeeping system/process that limits employee absences based on contractual agreements.
- Documenting daily attendance via electronic sign-in, sign-in sheets or timecards.
- Reconciling daily attendance with attendance maintained in the financial system.
- Requiring pre-approvals of time off for personal or vacation reasons.

- Requiring supervisory review and approval of the employee's timesheet before being submitted to payroll.
- Requiring pre-approvals of time off for cancer screening, conferences/ trainings.
- Obtaining medical notes to substantiate extended periods of time off; and
- Ensuring time off is being charged to the correct absence code.

These measures can help ensure that employees are accurately paid for time worked. The absence of adequate controls over timekeeping may leave a payroll system susceptible to error, abuse, or even fraud.

**SCOPE:**

Our review consisted of evaluating the policies and procedures related to tracking and communicating attendance in the District. This entailed gaining an understanding of the processes utilized by the District to review and record hours worked, to document employee absences, and to track employee time-off balances. In addition, we reviewed the applicable bargaining unit contracts to gain an understanding of the contractual obligations regarding the procedures and payment for time off.

**TEST PERFORMED:**

We selected 25 records from the nVision "Attendance Detail Report" for the 2021-2022 school year that included a stratified sample of all used attendance codes (excluding vacation and sick buy back days). In addition, our selection included a sample of employees from each of the union/non-union groups to ensure our selection adequately represented the employees who work in the District. From this selection, we verified entries in nVision to supporting documentation (e.g., attendance sheets [i.e., sign in sheets/timesheets], Frontline Absence Management (formerly known as AESOP) reports, and/or other documentation) to ensure the absence was properly substantiated and the employee was charged the correct absence code. We then selected 25 timesheets from the 2021-2022 school year and verified whether the absence code was appropriately recorded in nVision. As most employees in the District are contractually able to carry over their unused time (e.g., sick/vacation/personal days), it is critical that the District has strong internal controls to assure that absences are accurate and properly maintained as it could lead to incorrect payment(s).

In addition, we performed the following tests and analyses:

- Selected a sample of employees who were absent more than 3 days in row to determine if a doctor's note was provided as per the employee contract.
- Selected a sample of employees who had taken the most sick days in comparison to other employees.
- Selected a sample of employees who received donated sick time to determine if the donated sick policy was properly in effect.
- Analyzed data to determine the number of employees who had charged more than the maximum personal business days earned per year per employee contract to determine if sample testing was necessary.
- Reviewed 100% of those employees who charged time to the Assigned to Home attendance code to verify that the only employees using this attendance code were properly approved by the District.

- Reviewed a sample of those employees who charged time to the Paid Leave for Screening (i.e., Cancer Screening) attendance code to ensure the code is being charged consistently.
- Selected a sample of employees who charged unpaid leave to determine if such leave was in agreement with the employees' contract and/or approved by the Board.
- Selected a sample of employees who received bereavement pay to determine whether each employee received such pay in accordance with the terms of his contract.
- Selected a sample of employees who charged a Workshop/Conference attendance code to determine that proper support and/or approval was received; and
- Selected a sample of employees who had jury duty to determine that proper support was provided to the payroll department.

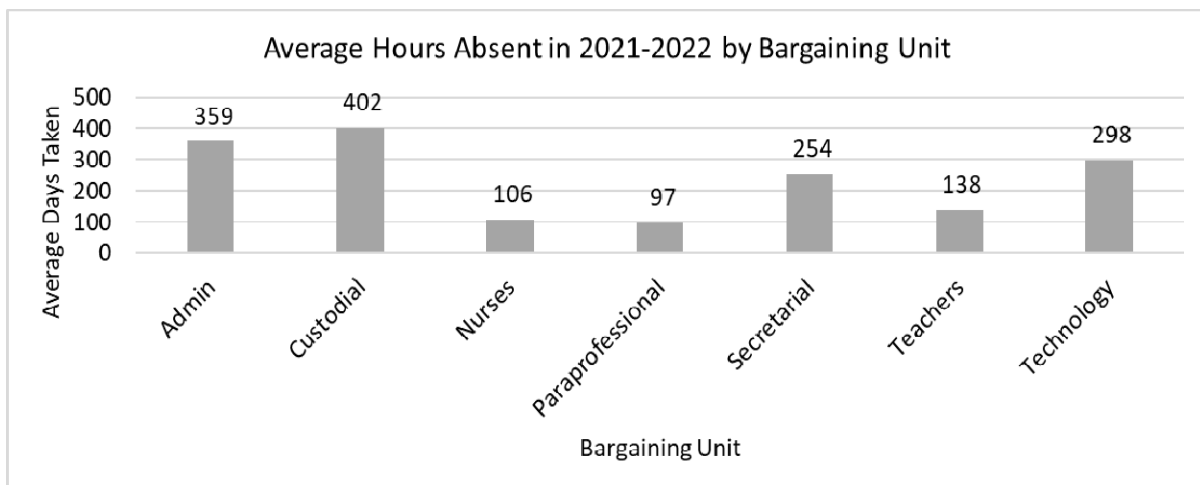
**RESULTS OF REVIEW:**

Overall, the District has implemented internal controls to document and track employee attendance. We noted some areas where the District can improve internal controls and also gain efficiencies. These are documented in sections I, II, and III below.

**I. GENERAL ANALYSES:**

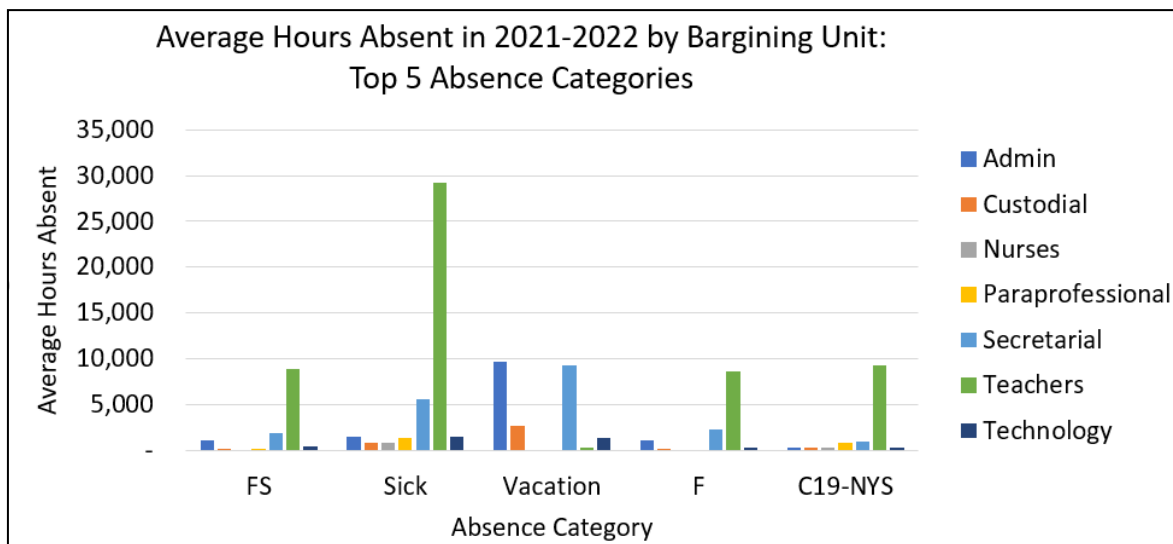
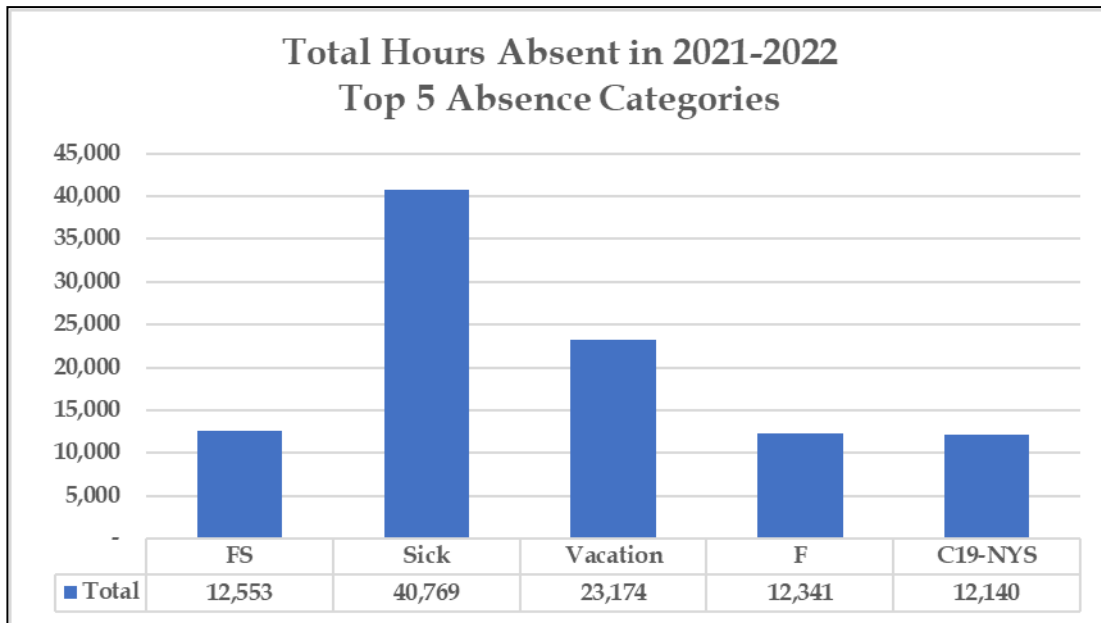
Based on the Contract and Rate Report from the District's financial system, nVision, the District had approximately 1,986 employees during the 2021-2022 school year. To assess employee absences, we obtained a report from nVision of all absences recorded from July 01, 2021 through June 30, 2022. The District established approximately 54 absence codes to track the various absences; however, they utilized about 30 of these codes in that school year.

The chart below shows the average hours absent<sup>1</sup> by bargaining unit during the 2021-2022 school year.



<sup>1</sup> Includes absences for District business, meetings, and conferences.

The chart below indicates the total number of days reported absent for the top five (5) codes<sup>2</sup> most used during the 2021-2022 school year.



<sup>2</sup> FS = FMLA Paid Sick; F = Family; C19-NYS = Covid 19 related absence

There are 184 school business days (non-holiday weekdays). We performed an analysis of absences occurring the day before or after a holiday break to inform the District of days that may be prone to misuse of sick or other time. On average, there were 122 employees absent on a school business day (i.e., days actually worked rather than absences and involuntary time off), which is inclusive of those employees that are on leave (as security staff are not entitled to time off, this employee group is not included in our analyses). We calculated the total number of employees that were absent the day before or after each holiday on the District’s school calendar. Below are the results of our analysis:

<b>Holidays (per school calendar)</b>	<b>Date</b>	<b>Number of Employees Absent</b>
Day before Labor Day Weekend	9/2/2021	51
Day After Labor Day	9/7/2021	50
Day After Rosh Hashanah	9/9/2021	59
Day Before Yom Kippur	9/15/2021	52
Day After Yom Kippur	9/17/2021	83
Day Before Columbus Day Weekend	10/8/2021	139
Day After Columbus Day	10/12/2021	101
Day Before Election Day	11/1/2021	94
Election Day	11/2/2021	81
Day After Election Day	11/3/2021	75
Day Before Veteran's Day Weekend	11/10/2021	83
Day After Veteran's Day	11/12/2021	142
Day Before Thanksgiving Break	11/23/2021	74
Day After Thanksgiving Break	11/29/2021	93
Day Before Winter Recess	12/23/2021	146
Day After Winter Recess	1/3/2022	171
Day Before MLK Jr Day Weekend	1/14/2022	142
Day After MLK Jr Day	1/18/2022	106
Day Before February break	2/18/2022	102
Day After February break	2/28/2022	82
Day Before Spring Recess	4/14/2022	100
Day After Spring Recess	4/25/2022	108
Day Before Memorial Day Weekend	5/26/2022	64
Day After Memorial Day Weekend	5/31/2022	42

While completing a more thorough analysis of the days taken off, the following were noted:

- Out of the 171 employees absent on 1/3/2022, 31 of the absences were contributable to sick days.
- Out of the 142 employees absent on 1/14/2022, 36 of the absences were contributable to sick days.

We also performed the same holiday analysis for 2022-2023 school year. Below are the results:

Holidays (per school calendar)	Date	Employees Out
Day After July 4	7/5/2022	45
Day before Labor Day Weekend	9/2/2022	52
Day After Labor Day	9/6/2022	58
Day Before Rosh Hashanah Weekend	9/23/2022	169
Day After Rosh Hashanah	9/28/2022	84
Day Before Yom Kippur	10/4/2022	93
Day After Yom Kippur	10/6/2022	97
Day Before Columbus Day Weekend	10/7/2022	156
Day After Columbus Day	10/11/2022	96
Day Before Election Day	11/7/2022	111
Election Day	11/8/2022	96
Day After Election Day	11/9/2022	119
Day Before Veteran's Day Weekend	11/10/2022	145
Day After Veteran's Day	11/14/2022	120
Day Before Thanksgiving Break	11/22/2022	116
Day After Thanksgiving Break	11/28/2022	117
Day Before Winter Recess	12/22/2022	102
Day After Winter Recess	1/3/2023	82
Day Before MLK Jr Day Weekend	1/13/2023	121
Day After MLK Jr Day	1/17/2023	113
Day Before February break	2/17/2023	96
Day After February break	2/27/2023	80
Day Before Spring Recess	4/6/2023	94
Day After Spring Recess	4/17/2023	105
Day Before Memorial Day Weekend	5/25/2023	87
Day After Memorial Day Weekend	5/30/2023	66

While completing a more thorough analysis of the days taken off, the following were noted:

- Out of the 169 employees that took off on 9/23/2022, 42 were contributable to sick days.
- Out of the 145 employees that took off on 11/10/2022, 51 were contributable to sick days.

## **II. ATTENDANCE PROCEDURES / TRACKING ABSENCES:**

We interviewed staff responsible for tracking and recording attendance at all of the buildings as well as key departments including food service operations, business office, IT, athletics, transportation, child-care, music, and buildings and grounds. Through our interviews, we noted that the District has fairly consistent procedures for tracking and monitoring the attendance of all employees. Each building has an attendance clerk who is responsible for keeping attendance of employees who are assigned to them. Similarly, some of the key departments listed above are also responsible for various employees in the buildings.

Attendance clerks are generally required to use both the Frontline Absence Management system (Frontline) and nVision for attendance tracking. Full-time faculty's time-off is tracked through Frontline and the attendance balances maintained in nVision are used by payroll and HR for reconciling purposes. Security employees use claim forms in order to be paid through the District.

Most part-time employees are paid through TimePiece, which requires employees to clock in and out, however, some part-time staff work in multiple buildings and their time is documented on an attendance card. Typically, those part-timers who use TimePiece have their time pre-entered into the respective system. If a part-time employee misses a punch, the attendance clerk must enter the time-punch. If the part-time employee is absent, the attendance clerk must enter the attendance code in TimePiece. If the wrong attendance code is used, an addendum form is filled out and submitted to Payroll who will make the correction.

It is District procedure for certain employees who require a substitute employee (generally teachers and nurses) to indicate their absence first in Frontline, which then allows the District to obtain substitute staff. The system restricts employees from entering an absence approximately one hour before the start of the day in that building. If an employee is not able to enter their absence in Frontline, the employee contacts the building attendance staff or an appropriate supervisor.

The attendance clerks at each of the school buildings and/or departments heads are responsible for reviewing the attendance data in both Frontline and nVision (if applicable). Generally, the building/department attendance staff send in the weekly attendance report as well as any supporting documentation (i.e., internal coverage reports) to both Payroll and Human Resources. Prior to submitting these reports, most of the attendance clerks are required to have their attendance physically signed by an authorized individual (i.e., principal, supervisor, etc.).

There are several types of employees that work in multiple buildings. The attendance clerk of the building is responsible for tracking the absences for the duration of time that the split employee works in their building. In those instances, these employees are required to ensure they correctly allocate their absences to ensure that both halves of their day (as per their specific schedule) are taken care of.

At the beginning of the year, the attendance clerk is notified of the employee's time. If an employee is out of time, HR will notify the attendance clerk. In many cases, the attendance clerk will be aware of when the employee is getting close to using all of their time and will alert the employee that they may be docked.

Employees are given a maximum number of days for certain absence codes (e.g., sick, vacation, personal, bereavement) based on the contractual terms they are bound by, and most are permitted to carry over unused sick and personal time (will convert to sick carry over). The District is able to program nVision at the start of the school year to indicate any carry-over days permitted per the bargaining unit contract, as well as current time off that can be used. Once the employee has exhausted all possible time-off, the employee will be docked for that time (i.e., without pay).



We noted the following based on our discussions with District staff responsible for employee attendance.

**Auditor's Comment #1:** Through our discussions, attendance staff collect a doctor's note after an employee is out for 3 consecutive sick days and in general, most employees are providing a note. While this is required for operational employees, teachers and administrators are not contractually required to do so. We also noted that some attendance staff collect the note while others have the note sent directly to HR. Lastly, we noted that the employee may not provide the note upon returning to work. While not mandatory, the District should be consistent in the processes for collecting doctor's notes. Similarly, if notes are collected, they should be held and maintained by HR and put into the personnel file.

**Management Response:** *The Human Resource Office will request that every employee provide a doctor's note for an illness lasting three (3) or more consecutive sick days. This notification will be sent to the staff in a memorandum and included in the Human Resources Reference Manual, which is located on our SchoolFront homepage.*

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**Auditor's Comment #2:** We noted that the current attendance procedures require several attendance reports to be printed as part of the attendance packet that is reviewed by the building principal or department supervisor. We noted that many of the documents printed are reports that can be viewed in Frontline. For example, the attendance staff is required to submit the attendance report from Frontline and an operational form that is similar to the report that Frontline produces. The District should explore the option to review and electronically approve within Frontline to reduce the amount of paper printed.

**Management Response:** *Employees who utilize Frontline Absence Management are not required to be submitted on an attendance detail report since their absences are recorded in Frontline. Employees whose attendance is not recorded in Frontline, are required to be reported on the attendance detail to advise payroll of the absence. Timepiece only notes present or not present via the swipe, and subsequently, the attendance detail is necessary to indicate the type of absence (i.e., sick, personal, family).*

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**Issue #1:** Through our interviews, we noted that some buildings are utilizing sign-in sheets, while other buildings are not. Similarly, some of the sign-in sheets are not utilized to cross-reference against absences recorded nVision. Furthermore, some of the sign-in sheets are left out for a whole week, allowing teachers to sign-in for the whole week in advance.

**Risk:** Inconsistencies in tracking attendance and accounting for absences which may result in overpayment to employees.

**Risk Level:** Moderate

**Recommendation:** We recommend that the District assess discontinuing the practice of keeping the sign-in sheets left out for the entire week. We further

recommend the District assess the process for reconciling attendance to include comparing to sign-in sheets and ensuring the procedures are consistent throughout the District.

***Management Response:*** Human Resources will send out a notification clarifying the procedure. Specifically, employees will be directed that they can only sign in for the current day. Building sign-in sheets will be secured at the end of each day and any entries entered for days beyond the current day will be removed with white-out to ensure accurate attendance reporting. This information will also be included in our Human Resources Reference Manual, which is located on our SchoolFront homepage.

***Planned Completion Date:*** March 1, 2024

### **III. TEST RESULTS:**

#### **A. Test of nVision records to attendance sheets:**

We selected 25 records from the nVision report of all employee absences for the 2021-2022 school year. Our selection was based on a mixture of absence codes based on the total number of days charged for the year (e.g., the highest amount of time taken was "sick"). We also ensured that our selection included employees from the different types of bargaining units. From this selection, we vouched entries in nVision to supporting documentation to ensure appropriate recording. We reviewed daily attendance sheets (i.e., timesheets or sign-in sheets) or other supporting documentation (e.g., leave of absence form and jury duty support), if applicable. **No exceptions were noted.**

#### **B. Review of Various Absence Categories:**

**i. Excessive Absences:** Excessive absences may increase a district's costs to cover vacancies. We selected 5 employees who charged more than 40 days off, which represents 22% of the school year. The majority of the absences charged by the employees selected were sick and leave of absence days. We discussed each employee's situation with the personnel department and compared it to the Attendance Detail Report to determine whether the selected employees' time off was reasonable. **No exceptions were noted.**

**ii. Sick Time:** Our analysis of the 2021-2022 nVision Attendance Detail Report disclosed that there were no employees who appeared to have accrued more days in the 2021-2022 school year than contractually stipulated. However, there was 1 employee who received donated sick from other employees from the District. As such, we reviewed the employee's donated sick bank to ensure that the time used was in agreement with the District's policy. **No exceptions were noted.**

**iii. Vacation Time:** We reviewed the attendance data to determine which employees had charged, earned, and/or carried forward more than the maximum vacation days allowed per year per their employee contract to verify whether the employee had carry-over vacation time available and/or whether the time was taken in accordance with the contract. **No exceptions were noted.**

**iv. Personal Days:** As part of our testing, we selected 4 employees that utilized 100% of their personal days contractually allowed. Overall, 413 employees utilized the personal absence code, however, we tested those employees that utilized all personal days allocated to ensure that no one over-used this absence code. We tested to determine whether the time charged was in accordance with the contract and requested documentation supporting the approval. **No exceptions were noted.**

Lastly, we reviewed attendance to determine how many employees utilized the leaves of absence attendance codes (i.e., FMLA, On Leave, Maternity, or Administrative Leave codes). We selected a sample of 2 employees who charged time to these attendance codes to determine whether the leave dates selected were Board-approved, charged correctly, and the employee was not receiving pay. **No exceptions were noted.**

**v. Cancer Screening Time Off:** New York Civil Service Law Section 159-b requires that public-sector employees receive up to four (4) hours of paid leave for any cancer screening, including prostate cancer screening. This leave time is taken without any deduction by the employer to the employee's respective sick, personal, or vacation leave accruals. The District's attendance code for this is measured in hours, therefore, we reviewed the Attendance Detail Report to see whether any employees charged more than 4 hours for cancer screening in one fiscal year.

**Issue #2:** We noted that two individuals utilized the cancer screening absence on two separate occasions within the fiscal year and had taken more than 4 hours on each absence. Furthermore, we noted that the District indicates that actual time the employee utilized for cancer screening and that in several cases, employees had more than 4 hours charged to this code.

**Risk:** Employee may charge more time than legally and contractually stipulated.

**Risk Level:** Moderate-High

**Recommendation:** We recommend the District ensure that employees cannot charge more than 4 hours for cancer screening within the fiscal year.

**Management's Response:** *Human Resources will clarify the entitlement of four (4) hours of leave time per school year in a memorandum to the staff and include this information in our Human Resources Reference Manual, which is located on our SchoolFront homepage. Additionally, Human Resources is now reviewing every cancer screening form received to ensure there were no other additional days taken in the same school year.*

**Planned Completion Date:** March 1, 2024

**vi. Workshop/Conference:** Any staff member who plans to attend a conference must first complete a Conference Request form. This request is then routed to the appropriate administrator for approval. The request contains such information as conference topic, provider, meeting date/time and costs involved. There are also fields to request a substitute if needed. Once the building/department administrator approves the conference it is then routed to the Assistant Superintendent for

Curriculum & Instruction for District approval. The requests are reviewed for curriculum content, cost, and accurate administrative approvals. All conferences must be entered and approved in the software application My Learning Plan.

We selected 2 employees who charged the Workshop/Conference attendance code and tested one conference day for each employee selected. We tested whether prior approval and proper support was obtained. **No exceptions were noted.**

**Auditor's Comment #3:** During our interviews, some attendance staff indicated that they were not clear as to who is responsible for entering the conference absence code in Frontline. Specifically, we were informed that the code may be entered by the teacher, the director, or the attendance clerk. Through further discussions with HR, we noted that there are two pathways for which a conference can be entered in Frontline. To reduce confusion, the District should ensure the different pathways are documented and added to the attendance procedures.

**Management's Response:** Human Resources will clarify the procedure as delineated below in a memorandum to the staff.

- If a conference is requested at the direction of an academic director for their department, substitute coverage will be entered by Jo-Ann Lancaster.
- If a conference is requested from an employee using the Blue Conference Form, the individual employee should enter the absence in Frontline, Absence Management upon receiving the approval from Instructional Services. Once approval is provided, the absence should be entered immediately to ensure the best likelihood of securing coverage. Employees will be directed that days that require approval based on the Blue Conference Form, should be entered as "Conference". Days that do not require approval of a Blue Conference Form should be entered as "School Business".

**vii. Bereavement:** The District's bargaining unit contracts stipulate the number of days an employee can take off for bereavement. Each Unit allows for different amounts bereavement days per eligible deceased relative and is dependent on the employee's relationship to the deceased. Upon review of the contracts, we noted that the District requires documentation showing the relationship to the deceased. We reviewed the attendance data to determine which employees charged more than the bereavement days allowed per contract during the 2021-2022 school year. We selected 3 employees who charged time to bereavement from different bargaining units to ensure the days taken were charged correctly and in accordance with his/her contract.

**Issue #3:** We noted 1 instance in which an employee took several sporadic bereavement days. While the employee did not exceed the allowed number of bereavement days, the employee is required to document who passed away in the family, so that the number of days taken follows the District's policy. Upon review of the employee's requests for bereavement, we noted several did not indicate the relationship to the employee. Per discussion with the District, although this section was left blank, the building approved the request for bereavement.

**Risk:** Inaccurate recordkeeping procedures may result in overpayments and employees may not be complying with contractual stipulations.

**Risk Level:** Moderate

**Recommendation:** We recommend the District requires all staff to document the relationship of the family member who passed away. This can reduce the likelihood of an employee requesting bereavement for the same family member.

**Management's Response:** *Human Resources will delineate the following bereavement procedure to the staff in a memorandum and include this information in the Human Resources Reference Manual, which is located on the SchoolFront homepage. Additionally, we will update Absence Management to include the statement, "Relationship to the deceased must be entered" with the absence, and we will also include the same statement on the Personal Day Form for those employees who do not use Frontline.*

**Planned Completion Date:** March 1, 2024

**viii. Jury Duty:** District employees who participate in jury duty must provide proof that they served on the day that they charged for this reason. From the 2021-2022 nVision Attendance Detail Report, we selected 2 of the employees that had the most amount of jury duty days. We obtained and reviewed support to the dates served agreed with the dates listed as absent. **No exceptions noted.**

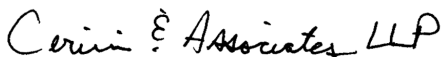
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We would like to thank the staff in the District for their cooperation and professionalism during our testing.

We understand the fiduciary duty of the Board of Education, as well as the role of the internal auditor in ensuring that the proper control systems are in place and functioning consistently with the Board's policies and procedures.

Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,



Cerini & Associates, LLP  
Internal Auditor