

STPSB
Internal Audit Report
Audited By: Amelia Barker, CPA
Report Related To STPSB Payroll & Human Resource
Departments
1/8/24

STPSB

REPORT RELATED TO STPSB PAYROLL & HUMAN RESOURCE DEPARTMENTS

COMPLETED BY AMELIA BARKER, CPA

1/8/24

Complaint: N/A

Areas for Consideration: Are STPSB inactive employees in Munis properly classified as inactive? In addition, were inactive employees offboarded correctly with the proper paperwork being completed?

Internal Policy Reference: N/A

Related Law/Audit Guidance: Statewide Agreed-Upon Procedures, Procedure 9: Payroll and Personnel, Title 23, Ch.6

Review: All employees changed to inactive in 2022 and 2023 were subject to testing. Out of 1,303 employees, a total of 33 were selected for testing.

Findings: No exceptions noted as a result of this procedure.

Recommendation: N/A

Complaint: N/A

Areas for Consideration: Once inactive employees are fully separated, are they removed from payroll ensuring no further checks are paid?

Internal Policy Reference: N/A

Related Law: N/A

Review: All employees changed to inactive in 2022 and 2023 were subject to testing. Out of 1,303 employees, a total of 33 were selected for testing.

Findings: No exceptions noted as a result of this procedure.

Recommendation: N/A

Complaint: N/A

Areas for Consideration: Are STPSB new employees properly onboarded including proper paperwork, background check, and eligibility? In addition, are new employees assigned an appropriate grade and step in Munis once reaching a start date?

Internal Policy Reference: 17:81.9 “hiring procedures”

Related Law: RS 17:15

Review: All employees with a start date of July 1, 2023 through September 30, 2023 were subject to testing. Out of 824 employees, a total of 65 were selected for testing.

Findings: No exceptions noted as a result of this procedure.

Recommendation: N/A

Complaint: N/A

Areas for Consideration: Are STPSB active employees classified properly in Munis including a correct supervisor, correct salary step per experience/qualifications, and correctly identified as an active employee?

Internal Policy Reference: N/A

Related Law: N/A

Review: All employees with an active classification were subject to testing. Out of 8380 employees, a total of 65 were selected for testing.

Findings: 17 employees tested had an incorrect supervisor in Munis listed. In addition, 2 employees tested had an incorrect status of active in the system per intern.

Recommendation: All employees supervisors need to be updated in Munis. In addition, when employees are no longer subbing with us (don't meet the minimum requirements to be considered active) we need to change their status to inactive.

Complaint: N/A

Areas for Consideration: Are STPSB time card employees properly using timecards? In addition, do time card employees time for the pay period properly recalculate in accordance with their time card?

Internal Policy Reference: N/A

Related Law: Statewide Agreed-Upon Procedures, Procedure 9: Payroll and Personnel

Review: All STPSB time card employees were subject to testing. Out of 1,827 time card employees, a total of 18 employees across 17 sites were selected for testing.

Findings: 3 employees tested were missing a clock in/out time on their timecard. 12 employees tested worked less than their normal hours per their time card and did not report any absences to payroll for the unaccounted time.

Recommendation: All employees who use a time card need to clock in and out every day. In addition, all time off taken needs to be reported to payroll before the deadlines outlined in the pay calendar.

Additional Recommendation Unrelated to Testing:

While discussing the process with management, it was noted that certified employees are paid on an honor system for their experience upon onboarding. For example, after a certified employee starts they have 90 days to get their experience turned in and are paid the steps they state they have up front. If an employee were to put incorrect experience down they would be compensated incorrectly for 3 months before they would owe STPSB money. Concurrently, on the non-certified side, even if an employee has school board experience, they are expected to up front turn in their experience or they are deemed to have no experience. I recommend procedures are evaluated on both the noncertified and certified side to ensure that we have equality in the hiring process as much as possible. In addition, I recommend that certified employees have their experience approved before their start date.