

St. Tammany Parish School System  
Internal Audit Report  
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Report Related To St. Tammany Parish  
School System Substitute, Special, and Timesheet Pay  
October 3, 2024

I have performed the procedures below over the St. Tammany Parish School System's (School System) timesheets for all pay runs between 3/1/2024 and 4/30/2024. The School System's management is responsible for monitoring timesheets and ensuring each employee is paid to accurately reflect time worked.

This report is intended to be used by management and the applicable user to ensure the School System is accountable to the public and all related reporting bodies as required by all applicable regulations.

The procedures and results are as follows:

## Substitute Pay

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### **Internal Policy Reference:** GBRJ

**GBRJ:** Compensation paid to substitutes shall be based upon the degree status of the substitute in accordance with a pay schedule as set by the School Board. When a substitute teacher teaches more than ten (10) consecutive days for the same teacher, the substitute shall be paid in accordance with the Temporary and Substitute Teachers' Salary Schedule for all days taught, beginning on the eleventh (11th) day based on his/her degree status and years of experience, at the following rates depending on qualifications: If the substitute-teacher is a certified teacher, the substitute shall be paid based on his/her degree and experience. If the substitute teacher has a Bachelor's degree and/or a Master's Degree and is not qualified to receive a teacher's certificate based on the concerned degree, the substitute teacher shall be paid double the daily rate of pay which has been established by the St. Tammany Parish School Board for substitutes who possess a degree. If the substitute teacher is a High School Graduate and/or college student not yet having earned a degree, the substitute teacher shall be paid double the daily rate of pay which has been established by the St. Tammany Parish School Board for substitutes who possess a high school diploma. If there is an interruption in service, the pay shall revert back to the regular pay schedule. If the substitute teacher feels that the interruption is due to extenuating circumstances, the interruption shall be approved by the Director or Assistant Director of Human Resources in order for him/her to continue to be paid at the accelerated rate.

### **Related Law/Audit Guidance:** RS 14:138

**RS 14:138:** Public payroll fraud is committed when any person shall knowingly receive any payment or compensation, or knowingly permit his name to be carried on any employment list or payroll for any payment or compensation from the state, for services not actually rendered by himself, or for services grossly inadequate for the payment or compensation received or to be received according to such employment list or payroll; or Any public officer or public employee shall carry, cause to be carried, or permit to be carried, directly or indirectly, upon the

employment list or payroll of his office, the name of any person as employee, or shall pay any employee, with knowledge that such employee is receiving payment or compensation for services not actually rendered by said employee or for services grossly inadequate for such payment or compensation.

**Review:** All March 2024 and April 2024 Payroll Runs were subject to review. 49 of 4,348 Substitute Pay Vouchers were selected for review. These Pay Vouchers were matched to the substitute pay documentation to ensure accurate approvals. In addition, they were verified back to the original employee absence to ensure no fraudulent pay was occurring.

**Findings:** Of the 49 tested, 16 leave slips were missing a supervisor signature. In addition, 2 of these slips were missing a substitute signature. 2 slips were also missing an employee signature. 1 slip was noted to have an incorrect employee ID number. Finally, one slip was noted to have no signatures.

**Recommendation:** I recommend that management remind all schools/locations that leave slips require a supervisor signature and are to be completely filled out.

## Special Pay and Overtime Pay

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**Internal Policy Reference:** St. Tammany Parish School Board Salary Schedules “Overtime and Compensatory Time”

**St. Tammany Parish School Board Salary Schedules “Overtime and Compensatory Time”:** In accordance with the Collective Bargaining Agreement and Fair Labor Standards Act (FLSA), any hours worked by non-exempt support employees in excess of 40 hours in a single workweek shall be compensated in accordance with FLSA by paying the support employee 1.5 times his or her regular rate, or, alternatively, by giving the support employee compensatory time-off equal to 1.5 hours for each hour worked in excess of 40. The Superintendent or his designee shall decide whether to compensate overtime with extra pay or with compensatory time off. Any compensatory time off granted must be used by June 30th of each year. Any compensatory time not used by June 30th would be paid to the employee at their overtime rate. Support employees compensatory time is limited to no more than thirty-five (35) hours per fiscal year quarter. The accrual and usage of all compensatory time must be recorded in the School Board’s time and attendance system. Any support employee wishing to request compensatory time for overtime hours shall submit a request to their Department Head for his or her approval. A Compensatory Time Request form must be utilized. Employees must submit leave slips as the compensatory time is used.

**Related Law/Audit Guidance:** RS 14:138

**RS 14:138:** See previous definition above

**Review:** All March 2024 and April 2024 Payroll Runs were subject to review. 8 of 929 Special Pay and Overtime Pay Vouchers were selected for review. These Pay Vouchers were matched to the pay documentation to ensure accurate approvals. In addition, all overtime pay was tied back to original overtime pay approval.

**Findings:** No findings noted

**Recommendation:** N/A

### Timesheets Including Planning Period Pay

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**Internal Policy Reference:** N/A

**Related Law/Audit Guidance:** RS 14:138

**RS 14:138:** See previous definition above

**Review:** All March 2024 and April 2024 Payroll Runs were subject to review. 35 of 2,168 Timesheet Pay Vouchers were selected for review. These Pay Vouchers were matched to the pay documentation to ensure accurate approvals. In addition, all planning period pay was tied back to the original absence to ensure no fraudulent pay was occurring.

**Findings:** While testing planning period pay it was noted that one employee was getting paid for greater than 2 hours in a single day. Upon discussion, the teacher was claiming time for hours outside of the planning period. When asked about, the time and attendance secretary stated that teachers with smaller class sizes will sometimes take on the students of a teacher who is out and claim this time on a planning period timesheet even though they are not subbing on a planning period. In addition, it was noted there are inconsistencies with how each school is handling planning period time. Finally, it was noted that when athletic coaches miss classes for school related athletic events, this time off is not recorded in the same manner at each school.

**Recommendation:** I recommend that we come out with uniform guidance on how to enter time off and what can be paid on a timesheet. Employees, including time and attendance secretaries, should be provided uniform guidance on how to handle and record absences. This guidance should also include what needs to be entered or documented when an athletic coach leaves for a school related athletic event. Finally, I recommend that management reiterate that employees cannot claim time for their planning period if they are not working on their planning period as this would be considered getting paid twice and would be unequitable to teachers with larger class sizes.

## Substitute Transportation Pay

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**Internal Policy Reference:** N/A

**Related Law/Audit Guidance:** RS 14:138

**RS 14:138:** See previous definition above

**Review:** All March 2024 and April 2024 Payroll Runs were subject to review. 11 of 711 Transportation Substitute Pay Vouchers were selected for review. These Pay Vouchers were matched to the pay documentation to ensure accurate approvals. In addition, this was verified back to the original employee absence to ensure no fraudulent pay was occurring.

**Findings:** It was noted there was no supervisor signature on 6 of the leave slips. Per discussion with the transportation director they have previously emailed absence approvals. Going forward the signature will be added to leave slips.

**Recommendation:** I recommend that the director signature be added to leave slips.