



Freed Maxick CPAs, P.C.

# Dansville Central School District Internal Audit of Calculation and Payment of Overtime

## Internal Audit Report

March 21, 2023

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Audit Committee  
Dansville Central School District  
337 Main Street  
Dansville, NY 14437

We have performed an internal audit of the calculation and payment of overtime for the Dansville Central School District (the District). Our internal audit was performed during February 2023 in accordance with the terms of our engagement letter and the applicable internal audit procedures. Our report contains the following:

- Executive Summary - An overview of the risk factors considered, an overall internal audit rating, and a summary of the key observations.
- Observations - Detail related to specific findings noted during the current year testing

This report contains recommendations for improvement in internal controls for consideration by the Board of Education, the audit committee and school district officials.

This report is intended solely for the information and use of the District. It is not intended to be and should not be used by anyone other than these specified parties. The New York State Comptroller's Office may be provided with a copy of this report in connection with fulfilling their oversight responsibilities.

We appreciate the cooperation extended to us during this review. If we can be of assistance to you or if you have any questions concerning this report, please contact Kathryn Barrett at (585) 344-1967.

Sincerely,

*Freed Maxick CPAs, P.C.*  
Freed Maxick, CPAs, PC

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Executive Overview

Introduction

We recently completed an internal audit of the District’s calculation and payment of overtime for the period of July 1, 2016 through June 30, 2021 with a primary objective of determining whether the collective bargaining agreements were followed in determining when overtime pay was earned and how it was to be calculated. This report is intended solely for the information and use of the District, and should not be used for any other purpose. The following chart, extracted from the risk assessment conducted as part of the internal audit plan development, illustrates the areas that present the higher risks:

| Risk Factors>>>    | Inherent Risk Factors |           |             |                  |           |             |                |       | Control Risk Factors |                     |                    |                 |                 | Current Year Risk Score | Current Year Rating | Prior Year Risk Score |
|--------------------|-----------------------|-----------|-------------|------------------|-----------|-------------|----------------|-------|----------------------|---------------------|--------------------|-----------------|-----------------|-------------------------|---------------------|-----------------------|
|                    | Ext Mkt Rep           | Financial | Operational | Legal/Regulatory | Strategic | Tech/System | People/Culture | Fraud | Monitoring           | Info/Communications | Control Activities | Risk Assessment | Control Enviro. |                         |                     |                       |
| Payroll Processing | L                     | H         | M           | L                | M         | L           | L              | L     | S                    | S                   | S                  | S               | S               | 242                     | 2                   | 255                   |

Internal Audit Scope

We completed an internal audit of the District’s overtime calculation and payment in accordance with the internal audit plan and planning memo. Our internal audit was performed to:

- Gain an understanding of the policies regarding how overtime is earned and calculated by reviewing the collective bargaining agreements,
- Review all overtime and blended time that was paid to employees for the period of July 1, 2016 through June 30, 2021,
- Compare the hours each employee was entitled to with how many they were paid in each pay period containing overtime payments,
- Recalculate the overtime hours each individual was entitled to based on the collective bargaining agreements in effect at the time the overtime was worked,
- Compare the hours each employee was entitled to with how many they were paid in each pay period containing overtime payments, and
- Evaluate the overall financial impact of any errors discovered.

Overview of Issues

During the course of our work, we discussed our findings with management. Our detailed findings and recommendations for improving controls and operations are described in the detailed issue matrix of this report. A summary of key issues is provided below.

| Issue Description                                                                            | Relative Risk | Resolution Level of Difficulty |
|----------------------------------------------------------------------------------------------|---------------|--------------------------------|
| 1. Overtime was calculated incorrectly                                                       | Low           | Low                            |
| 2. Overtime for Management Confidential employees overpaid due to inclusion of personal time | Moderate      | Low                            |
| 3. Language regarding overtime in the DTU and DSSA contracts appears unclear                 | Moderate      | Moderate                       |
| 4. Overtime code used for non-overtime time-and-one-half payments                            | Low           | Low                            |

Relative Risk is an evaluation of the severity of the concern and the potential impact on the operations. Items rated as "High" are considered to be of immediate concern and could cause significant operational issues if not addressed in a timely manner. Items rated as "Moderate" may also cause operational issues and do not require immediate attention, but should be addressed as soon as possible. Items rated as "Low" could escalate into operational issues, but can be addressed through the normal course of conducting business.

Resolution Level of Difficulty is an evaluation of the estimated level of difficulty and potential cost to resolve the concern based on our experience. Items rated as "High" are considered to be difficult to resolve and/or will require a significant amount of planning and management involvement/oversight in order to obtain resolution. Items rated as "Moderate" are not as difficult to resolve and/or do not require a significant amount of planning, but may be time-consuming to resolve. Items rated as "Low" are items that are not complex and/or do not require significant amounts of planning and time to resolve.

**Conclusion**

A "Needs Improvement" internal audit rating, as defined below, was assigned following this internal audit based on the identification of the key findings summarized above, as well as other less significant comments that can be addressed by management in the normal course of business.

| RATINGS           | CONDITIONS                                                                                                                                                                   |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SATISFACTORY      | No significant deficiencies exist, while improvement continues to be appropriate; controls are considered adequate and findings are not significant to the overall District. |
| NEEDS IMPROVEMENT | Some improvement needed to bring District to acceptable status but if it continues without attention, could lead to further deterioration and an unsatisfactory status.      |
| UNSATISFACTORY    | Significant deficiencies exist which could lead to material financial loss or embarrassment to the District.                                                                 |

### Internal Audit Approach

To accomplish the scope of this internal audit, we reviewed or performed:

- Collective Bargaining and Employee Agreements,
- Payroll Registers,
- Time Sheets/Cards,
- Inquiries of administrators and staff responsible for payroll.

It should be recognized that controls are designed to provide reasonable, but not absolute, assurance that errors and irregularities will not occur, and that procedures are performed in accordance with management's intentions. There are inherent limitations that should be recognized in considering the potential effectiveness of any system of controls. In the performance of most control procedures, errors can result from the misunderstanding of instructions, mistakes in judgment, carelessness, or other personal factors. Control procedures can be circumvented intentionally by management with respect to the execution and recording of transactions, or with respect to the estimates and judgments required in the processing of data.

Further, the projection of any evaluation of control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, and that the degree of compliance with procedures may deteriorate.

### Scope and Methodology

During this internal audit, we examined the calculation and payment of overtime by the District during the period of July 1, 2016 through June 30, 2021. More information on such standards and the methodology used in performing this internal audit is included in Appendix A of this report.

### Comments of District Officials and Corrective Action

The results of our internal audit and recommendations have been discussed with District officials and their comments, which appear in this report, have been considered in preparing this report.

The Audit Committee has the responsibility to initiate corrective action. The Audit Committee should prepare a plan of action that address the recommendations in this report. For guidance in preparing the plan of action, the Audit Committee may refer to applicable sections in the publication issued by the Office of the State Comptroller entitled Local Government Management Guide.

Detailed Observations and Recommendations – Payroll

| Observation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Management Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Overtime was calculated incorrectly</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p>Of the 1,516 overtime payments reviewed, we noted 173 payments in which overtime was calculated incorrectly.</p> <p>153 of those were overpayments for a total of approximately \$3,700. The primary reason for these overpayments was the improper inclusion of holiday, sick, vacation or other personal time off when calculating hours worked in a week and determining if they worked greater than 40 hours. See Appendix B for contractual obligations that apply to each group of employees. There were also instances of overtime being paid to employees who worked more than eight hours in a day but less than 40 in a week, which is the contractual obligation for mechanics but not for other employees.</p> <p>Fifteen of the payments appeared to be underpayments, mostly due to calculation errors on the timesheets or holiday time being improperly excluded from the calculation of hours worked in a week. The total underpayments amounted to approximately \$590.</p> <p>Five of the pay checks were for payments to bus drivers operating charter services that were improperly recorded as overtime in the payroll system. Four of which were paid at time-and-a-half despite not</p> | <p>We recommend that the Payroll Clerk be better trained on whether holiday, sick, vacation or other personal time off should be included in the calculation of overtime to ensure that the contractual obligations in the collective bargaining agreements and contracts are followed.</p> <p>We recommend that the Payroll Clerk and staff involved in the review and approval of time sheets ensure that timesheets are properly completed and reviewed, or retain additional documentation explaining how overtime hours were calculated or correct any errors from when the timesheet was originally prepared. All overtime calculations should be in accordance with the applicable collective bargaining agreement or contract, and any corrections should be reviewed with the appropriate supervisor and approved.</p> | <p>Corrective Action: The Payroll Clerk attended payroll training in December of 2022. In addition, the Deputy Superintendent reviews all overtime requests with the Payroll Clerk since discovering the issue. These checks and reviews serve as additional training for the Payroll Clerk and the frequency of these reviews has steadily decreased.</p> <p>Responsible Party: Thomas Frazier, Deputy Superintendent; and Peggy Collins, Payroll Clerk</p> <p>Target Date: May 2023</p> |

| Observation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Recommendation                                                                                      | Management Response                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>qualifying as overtime, for a total of approximately \$340.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                     |                                                                                                                                                                                                                                                                                                          |
| <p><b>2. Overtime for Management Confidential employees was overpaid due to inclusion of personal time</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                     |                                                                                                                                                                                                                                                                                                          |
| <p>During the first four years evaluated (2016-17, 2017-18, 2018-19, 2019-20), employees working under the management confidential contract were paid salaries, thus were ineligible for overtime. For the 2020-21 year, they began completing timesheets and being paid hourly, thus becoming eligible to be paid overtime. There were several instances of personal time or holiday time being included in the calculation of overtime for these employees.</p> <p>Per discussion with the Deputy Superintendent for Administration and Human Resources, this issue was identified by the District and two of the three employees identified as being overpaid improperly were required to repay the overtime compensation. The issue is currently being addressed with the third employee identified during our testing.</p> <p>Total overpayments identified amounted to \$1,217.43, which is included in the approximate total of overpayments in Finding 1. \$852.92 of this amount was repaid by two employees. The remaining amount (\$364.50) related to the third employee and is currently being addressed.</p> | <p>We recommend that the Payroll Clerk be better trained on the interpretation of the contract.</p> | <p>Corrective Action: The Payroll Clerk meets with the Deputy Superintendent to review the timesheets of all Management Confidential employees that include overtime.</p> <p>Responsible Party: Thomas Frazier, Deputy Superintendent; and Peggy Collins, Payroll Clerk</p> <p>Target Date: May 2023</p> |



| Observation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Management Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>3. Language regarding overtime in the DTU and DSSA contracts appears unclear</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p>The language regarding overtime in the Dansville Transportation Union (DTU) and Dansville Support Staff Association (DSSA) contracts does not address whether vacation, sick and other personal time should be included in the total hours in a week when calculating overtime. We had to confirm with Deputy Superintendent for Administration and Human Resources whether or not it should be included and noted several findings.</p> <p>The DTU and DSSA contracts state that mechanics and custodial staff should have holiday time included calculating total hours for overtime. The DTU contract states that any mechanic who works more than eight hours in a day, regardless of total hours in the week, is eligible for overtime. The contracts do not state whether or not overtime for holidays applies to other DTU and DSSA employees. We had to confirm policies for other employees with Deputy Superintendent for Administration and Human Resources, and noted several findings.</p> | <p>We recommend that the District consider modifying language included in future contracts to specifically states whether or not personal or holiday time should be included in the calculation of overtime, and whether overtime should or should not be paid for employees who work more than eight hours in a day, but less than 40 in a week. In the time before new contracts are ratified, we recommend the District and unions consider entering into memorandums of agreement to establishing clearer language.</p> | <p>Corrective Action: The Dansville Support Staff Association contract was negotiated in the spring of 2023. The language regarding overtime was changed in this contract and the Payroll Clerk will carefully review the new contract language and create an overtime reference summary to use when processing overtime requests.</p> <p>Responsible Party: Paul Alioto, Superintendent; Thomas Frazier, Deputy Superintendent; and Peggy Collins, Payroll Clerk</p> <p>Target Date: July 2023</p> |

| Observation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Recommendation                                                                                                                                                                                                                                                                                                                             | Management Response                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>4. Overtime code used for non-overtime time-and-one-half payments</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                    |
| <p>Section 7 of the DSSA contract states the following: "Any unit member called in by the District for emergency purposes before his/her regular shift begins or called back to work after his/her regular shift ends and he/she has left work on weekends or weekdays shall be paid for those hours worked at time and one-half (1 1/2) rate, inclusive of any overtime rate that is paid for those hours."</p> <p>We were informed by the Deputy Superintendent for Administration and Human Resources that there was no separate code in the payroll system for these time and one-half payments, and that the overtime code was used, despite these payments not being considered overtime. We reviewed several timesheets in-which it was indicated that emergency snow removal or call-ins were the reason for these payments. Due to the lack of a separate code it is possible that some of the overpayment findings in the report could be attributable to call-in time not being indicated on the timesheet or tracked separately from overtime.</p> <p>In a memorandum of agreement retroactive to January 1, 2021, the DSSA and the District agreed to amend this language to include the following: "Any unit member required by the District to remain at work after their regular shift ends shall be paid for those hours worked beyond their</p> | <p>We recommend that a separate code be created within the payroll system to separate payments of time-and-one-half that are not considered to be overtime. We also recommend that this time be indicated specifically on the timesheets to avoid confusion when determining how many hours of overtime should be paid, if applicable.</p> | <p>Corrective Action: The District will review current payroll codes and create new codes that better identify the reason for additional pay.</p> <p>Responsible Party: Joanne Greene, School Business Manager; and Peggy Collins, Payroll Clerk</p> <p>Target Date: July 2023</p> |

Dansville Central School District

*Internal Audit Report*

| Observation                                                                                                                                                                                                                                                                                                                                                                                                                                | Recommendation | Management Response |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|
| <p>regular shift at the rate of time and one-half (1 1/2), inclusive of any overtime rate that is paid for those hours."</p> <p>There was a significant increase in overpayment findings during the 2020-2021 year after the publication of the memorandum. Without this time being tracked separately in nVision, it is possible some of the findings may have been allowable payments that should not have been considered overtime.</p> |                |                     |

## APPENDIX A

## INTERNAL AUDIT METHODOLOGY

To accomplish our internal audit objective, we performed a risk assessment of the internal controls in order to design our internal audit to focus on areas of higher risk. Our risk assessment included evaluations of the following areas: accounting systems, centralized and decentralized cash receipts, grant administration, state aid, purchasing and cash disbursements, payroll, employee benefits and paid time off, fuel depot, and fixed assets.

During the risk assessment, we interviewed the appropriate District officials and reviewed pertinent documents such as District policies and procedures manuals and financial records and reports. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our risk assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct, and identified the internal audit areas most at-risk. Based on current concerns over the calculation and payment of overtime, the Audit Committee selected calculation and payment of overtime for further audit testing.

Within payroll, we interviewed the appropriate District officials and employees to obtain an understanding of the District's policies associated with the calculation and payment of overtime. We reviewed employee contracts, collective bargaining agreements, time sheets/cards and the detail of overtime and blended rate payments from the payroll system.

## APPENDIX B

## INTERNAL AUDIT PROCEDURES PERFORMED

We performed the procedures enumerated below, which were agreed to by the Audit Committee of the District. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures performed are summarized as follows:

Documentation of Policies

- We reviewed all collective bargain agreements for the Dansville Support Staff Association (DSSA) and Dansville Transportation Union (DTU) for the years ended June 30, 2017 through June 30, 2021.
- We documented the contractual obligations regarding the calculation of overtime during each year. Overtime should be paid for all hours worked greater than 40 hours in a week, with holiday or personal time being excluded from the 40 hour calculation. The following exceptions exist for certain groups of employees:
  - Per the DTU contracts, mechanics are paid overtime for any instance in which more than eight hours are worked in a day, regardless of whether or not they work more than 40 hours in a week. Additionally, holiday time should be included when determining total hours worked in a week for calculation of overtime.
  - Per the DSSA contracts, custodial and maintenance staff should have holiday time included when determining total hours worked in a week for calculation of overtime.
- We reviewed the management confidential contracts in effect for the years ended for the years ended June 30, 2017 through June 30, 2020 and documented that those employees were salaried and ineligible for overtime payments. Effective for the year ended June 30, 2021, management confidential employees switched from being paid a salary to being paid hourly, thus becoming eligible to earn overtime.

Timesheet and Payments Testing

- We obtained a list of all overtime or blended payments made to employees for the period of July 1, 2016 through June 30, 2021 from nVision, the District's accounting and payroll software.
- We obtained all timesheets that contained overtime or blended payments during the period of the internal audit.
- We recalculated the hours of overtime that should have been paid, per the timesheets, and compared to the hours of overtime or blended rate payments made per the report.

For each paycheck containing overtime, we:

- Evaluated each employee on a weekly basis, by adding each employees' daily total hours per the timesheet to determine the total number of hours worked during the pay period.

- We excluded any vacation, sick or other personal time from the total number of hours, as overtime is based on hours worked, unless otherwise permitted per the contract.
- If applicable, we ensured that holiday time was properly included for mechanics and custodians, and properly excluded for all other employees.
- For DSSA employees, we added back any overtime paid for before or after-hours call-ins, as noted on the timesheets. Per review of the DSSA contracts, these time-and-one-half payments are allowed, but are not technically overtime and do not require 40 hours worked.
- For mechanics only, we ensured that all hours worked beyond eight in each day were paid as overtime, regardless of whether or not they worked 40 hours in the week.