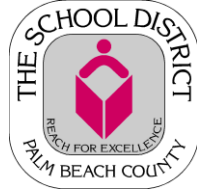


**Audit of**  
**Overtime Payroll - Maintenance and Plant Operations Department**

**November 20, 2020**

**Report #2020-11**



## **MISSION STATEMENT**

The School Board of Palm Beach County is committed to providing a world class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

Donald E. Fennoy II, Ed.D.  
Superintendent of Schools

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**Audit of Overtime Payroll - Maintenance and Plant Operations Department**  
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# Audit of Overtime Payroll - Maintenance and Plant Operations Department

## EXECUTIVE SUMMARY

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The primary objectives of this audit were to determine (1) if overtime hours were eligible<sup>1</sup>, approved in advance, accurately calculated, properly recorded, and adequately monitored, and (2) whether Maintenance and Plant Operations (M&PO) complied with overtime payroll policies and procedures, the Federal *Fair Labor Standards Act of 1938 (FLSA)*, and the District's *Collective Bargaining Agreement (CBA)* with M&PO employees. This audit produced the following conclusions:

### 1. General Overtime Payroll Controls Appeared Adequate

We reviewed M&PO overtime payroll internal controls and analyzed PeopleSoft payroll and timekeeping records for indications of any unusual trends or inappropriate activities such as:

- (a) Unusual overtime hours;
- (b) Trends for missed or incorrect time clock punches;
- (c) Improper classification of employees as exempt or non-exempt;
- (d) Exempt positions inappropriately receiving overtime or compensatory time;
- (e) Unusual access rights to PeopleSoft Timekeeping records; and
- (f) Miscalculations of overtime.

We also sampled 15 (4%) of 397 M&PO employees who earned the most overtime during four pay periods in fiscal year 2019, and examined their related payroll and timekeeping records to determine whether the overtime was eligible, authorized and approved in advance.

Additionally, we determined if hourly overtime payments for 100 sampled employees were correctly calculated and properly recorded.

Based on the review of sample employee's payroll records, we did not identify any unusual trends, inappropriate activities, miscalculations of overtime, inaccurate payments, or material internal control weaknesses except as noted below.

***Management's Response:*** *Management concurs. (Please see page 15.)*

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<sup>1</sup> The Fair Labor Standards Act of 1938 (FLSA) establishes overtime pay eligibility. To assist with FLSA compliance, District employees are classified as exempt or non-exempt. Non-exempt employees are entitled to overtime pay at a rate not less than one and one-half times the regular rate of pay after 40 hours of work in a workweek. Exempt employees are not eligible for overtime.

## 2. Overtime Not Always Preapproved As Required

*School Board Policy 6.12* and M&PO procedure *MPO-WO-011* require overtime and extra work hours be approved in writing by the appropriate administrator/supervisor prior to time worked. In a sample of 4,370.50 overtime hours, we found 72 hours (or 2%) were not preapproved. In another sample of 207 overtime hours, we found that 14.75 hours (or 7%) were not preapproved.

Supervisors were not ensuring that Authorization Request forms were always accurate, fully complete, or completed prior to employees working overtime.

*Management's Response: Management concurs. M&PO is working with IT to move PBSB form 1970 to eForms. The eForm will require necessary fields be populated before submission, speed up the review process, and allow review and approval of overtime prior to overtime being incurred. M&PO anticipates having the eForm in place by the end of January 2021. (Please see page 15.)*

## 3. Significant Overtime Expenses Incurred

Approximately 56 (or 12%) of 486 FTEs positions were unfilled at the end of fiscal year 2019. These vacant positions, as well as work resulting from hurricanes in fiscal years 2018 and 2020, may have contributed to significant overtime for some employees. We found many staff received significant amounts of overtime pay compared to their annual salary.

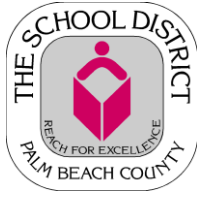
*Management's Response: Management concurs. M&PO has had great difficulty filling vacant trades positions. Prior to COVID, M&PO had more than 60 vacancies. They have been working with Adult Education and Career Source, attending job fairs, working with veteran services, and are utilizing a temporary agency as a stop gap and possible source for new hires. With the advent of COVID, M&PO lost some of its vacant positions to budget reductions. With continued vacancies, routine work orders are not being done timely and become emergencies, or high priority work, requiring overtime. Additionally, planned overtime is scheduled in order to catch up on work orders and work on large projects that cannot be done while staff and students are on-site. The closing of schools due to COVID allowed overtime to drop significantly as staff was able to complete a significant amount of work while campuses were unoccupied. M&PO does not anticipate requesting additional positions until all vacancies have been filled. (Please see page 15.)*

## 4. Unreliable Data in TRIRIGA

Some employees were either not entering, or incorrectly entering, their hours into TRIRIGA work order 'Time Logs'. As a result, data in a TRIRIGA report used for monitoring hours worked and staff performance is unreliable.

Reports used to monitor labor hours should contain accurate data so they can be relied on for management decisions. Supervisors should ensure employees accurately input their hours into the TRIRIGA work order 'Time Logs'.

***Management's Response:*** Management concurs. M&PO is committed to improving the entry of overtime into Tririga. To accomplish this, all approved overtime will be sent to the call center representatives. The following week, they will verify that each technician entered their time properly in Tririga and notify managers of exceptions. (Please see page 16.)



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

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DONALD E. FENNOY II, Ed.D., SUPERINTENDENT

## MEMORANDUM

**TO:** Honorable Chair and Members of the School Board  
Donald E. Fennoy II, Ed.D., Superintendent of Schools  
Chair and Members of the Audit Committee

**FROM:** Teresa Michael, Inspector General

**DATE:** November 20, 2020

**SUBJECT:** Audit of Overtime Payroll - Maintenance and Plant Operations Department

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### PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2019-20 Work Plan*, we audited overtime payroll within the Maintenance and Plant Operations Department (M&PO). The primary objectives of this audit were to determine (1) if overtime hours were eligible<sup>2</sup>, approved in advance, accurately calculated, properly recorded, and adequately monitored, and (2) whether M&PO complied with overtime payroll policies and procedures, the Federal *Fair Labor Standards Act of 1938 (FLSA)*, and the District's *Collective Bargaining Agreement (CBA)* with M&PO employees.

### SCOPE AND METHODOLOGY

This audit was conducted in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

---

<sup>2</sup> The Fair Labor Standards Act of 1938 (FLSA) establishes overtime pay eligibility. To assist with FLSA compliance, District employees are classified as exempt or non-exempt. Non-exempt employees are entitled to overtime pay at a rate not less than one and one-half times the regular rate of pay after 40 hours of work in a workweek. Exempt employees are not eligible for overtime.



The scope of this audit included the period of July 1, 2017, through February 17, 2020. To accomplish the audit objectives we reviewed the following:

- *School Board Policy 6.12 – Overtime/Compensatory Time Off Under Certain Circumstances;*
- *School Board Policy 6.13 – Preparation and Distribution of Payroll;*
- Maintenance and Plant Operations Department procedure *MPO-WO-011;*
- *United States Department of Labor Fair Labor Standards Act of 1938 (FLSA);* and
- *Collective Bargaining Agreement between The School Board of Palm Beach County, Florida and Service Employees International Union/Florida Public Services Union (SEIU/FPSU) – Regular and Supervisory January 16, 2016 to December 31, 2021 (CBA)*

We also reviewed internal controls that were significant to our audit objectives, including management’s establishment of policies and procedures, management’s activities to monitor overtime, and accessibility to PeopleSoft timekeeping records. We reviewed and tested the internal controls related to the accurate transfer and recording of employees’ punch-in and punch-out times in our prior Audit of School Police Overtime Payroll (Report #2020-03), which concluded that controls appeared adequate. We relied on that prior audit work in performing this audit.

In conducting this audit we:

- Interviewed M&PO staff and observed processes to confirm our understanding of practices for requesting, managing, scheduling, approving, and monitoring overtime;
- Assessed the adequacy of M&PO’s overtime payroll policies and procedures;
- Determined whether M&PO complied with overtime payroll policies and procedures;
- Tested overtime payments to M&PO employees to determine if they were:
  - Allowable (eligible) and in conformance with FLSA standards for exempt and non-exempt employees;
  - Authorized and approved in advance;
  - Accurately calculated;
  - Properly recorded; and
  - Adequately monitored.
- Determined who had access to PeopleSoft Timekeeping records; and,
- Analyzed overtime trends.

Draft findings were sent to the Maintenance and Plant Operations Department and the Accounting Department for review and comments. Management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by Maintenance and Plant Operations personnel during the review. The final draft report was presented to the Audit Committee at its November 20, 2020, meeting.

## BACKGROUND

The *Fair Labor Standards Act of 1938 (FLSA)* requires employers to pay non-exempt employees an overtime rate of not less than one and one-half times the regular rate after 40 hours of work in a workweek. Ninety-five percent (or 397) of the 419 Maintenance and Plant Operations employees were classified as non-exempt in fiscal year (FY) 2019. Non-exempt M&PO employees include Technicians, Electricians, Carpenters, Mechanics, Custodians, Plumbers, Construction Workers, Landscapers, etc. Exempt positions include Managers and Coordinators.

M&PO overtime expense was \$1,569,385, or 12% of the District's total overtime pay of \$12,703,543 in fiscal year 2019, and \$1,101,691, or 10% of the District's overtime pay of \$11,520,178 in fiscal year 2020.

**Table 1**  
**Top Three Departments With the Most Overtime In Fiscal Years 2019 and 2020**

Department/School	2019 Overtime Amount	% of District's 2019 Overtime Pay	2020 Overtime Amount	% of District's 2020 Overtime Pay
Transportation Services	\$4,793,362	37.73%	\$4,158,667	36.10%
School Police	\$2,965,509	23.34%	\$2,720,837	23.62%
Maintenance & Plant Operations	\$1,569,385	12.35%	\$1,101,690	9.56%

Source: PeopleSoft System

Note: The Office of Inspector General last audited School Police Department overtime in FY 2020 (Report # 2020-03), and Transportation Department overtime in FY 2012 (Report # 2011-14).

Additionally, the District's *Collective Bargaining Agreement (CBA)* with Maintenance and Plant Operations employees outlines several different overtime pay rates as shown in Table 2 below:

**Table 2**

Type of Pay	Rate of Pay	Description	CBA Article
Overtime	1.5 times regular hourly rate	Any hours in excess of the forty (40) hours per week.	11.2
Standby Overtime	1.5 times regular hourly rate for a minimum of 2 hours on weekdays and 3 hours on weekends	Respond to calls received while on standby.	11.4.2
Working Outside of Regular Schedule	1.5 times regular hourly rate for a minimum of 2 hours	Called back to work prior to the start of his/her next regularly scheduled shift.	11.5

**Table 2**

<b>Type of Pay</b>	<b>Rate of Pay</b>	<b>Description</b>	<b>CBA Article</b>
<b>Meetings</b>	1.5 times regular hourly rate	Required to attend in-service programs beyond forty (40) hour work week.	<b>11.6</b>

*Source: Collective Bargaining Agreement (January 1, 2016 to December 31, 2021)*

Recording and Approving Overtime

M&PO employees perform work based on:

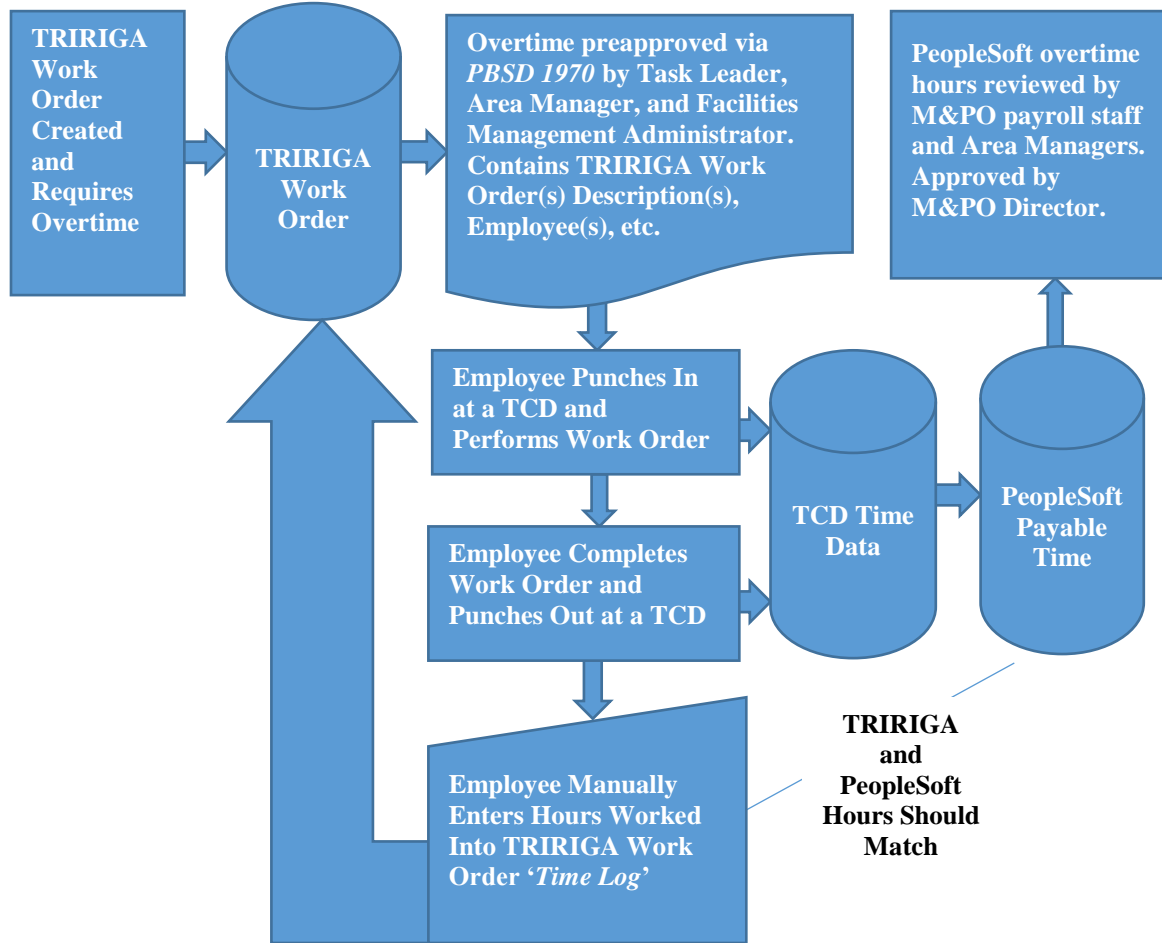
- a) Safety inspection reports;
- b) Calls from schools and departments for repairs; and
- c) Preventative maintenance plans.

The above work is entered into the TRIRIGA system as work orders. Some of the work cannot be completed during regular hours or while school is in session, and thus, requires overtime to complete. Preapproval of overtime is required by **School Board Policy 6.12 – Overtime/Compensatory Time Off Under Certain Circumstances** and M&PO procedure **MPO-WO-011**. In addition, **School Board Policy 6.13– Preparation and Distribution of Payroll** requires “Payrolls shall be submitted for all employees of the Board and shall be properly signed by a designated administrative employee or by the Superintendent.”

M&PO employees complete a “*Facilities Services Overtime Authorization Request*” form (**PBSD 1970**) to obtain the required supervisory preapproval prior to working overtime (see Exhibit A on page 12). This form contains the TRIRIGA work order number, description, location, date(s) of work to be performed, employee name(s), and two approval signatures.

Non-exempt employees’ punch-in and punch-out work times are captured by electronic biometric (fingerprint) Time Collection Devices (TCDs). This TCD data is electronically transmitted to the PeopleSoft payroll system, where it is referred to as ‘payable time’, and includes overtime. Exception reports are run daily by M&PO payroll staff and reviewed by Area Managers to identify such things as missed employee punches, no punches, and employees who have worked more or less than their scheduled hours. Additionally, after a TRIRIGA work order is completed, employees manually enter hours they actually worked (including overtime) into the ‘Time Log’ field of the corresponding TRIRIGA work order. These processes are outlined below:

**Table 3**



A sample TRIRIGA work order 'Time Log' is shown below:

**Table 4**

Time Log							
Name	Date	Hours	Total	Status	Time Category	Task #	ID
Willi [REDACTED]	02/14/2019	2 hours	\$123.00	Posted	Overtime	WO-1997308 [REDACTED]	TE-2609499 [REDACTED]
		2 hours	\$123.00				

Source: TRIRIGA Work Order

Maintenance and Plant Operations Overtime Trends

The Maintenance and Plant Operation Department's overtime expenditures for the past seven fiscal years are shown in Tables 5 and 6. We noted that overtime expenditures increased 37% in fiscal year 2018 from the prior year. Most of this increase was attributable to additional work required by M&PO staff to prepare for, and recover from, Hurricane Irma.

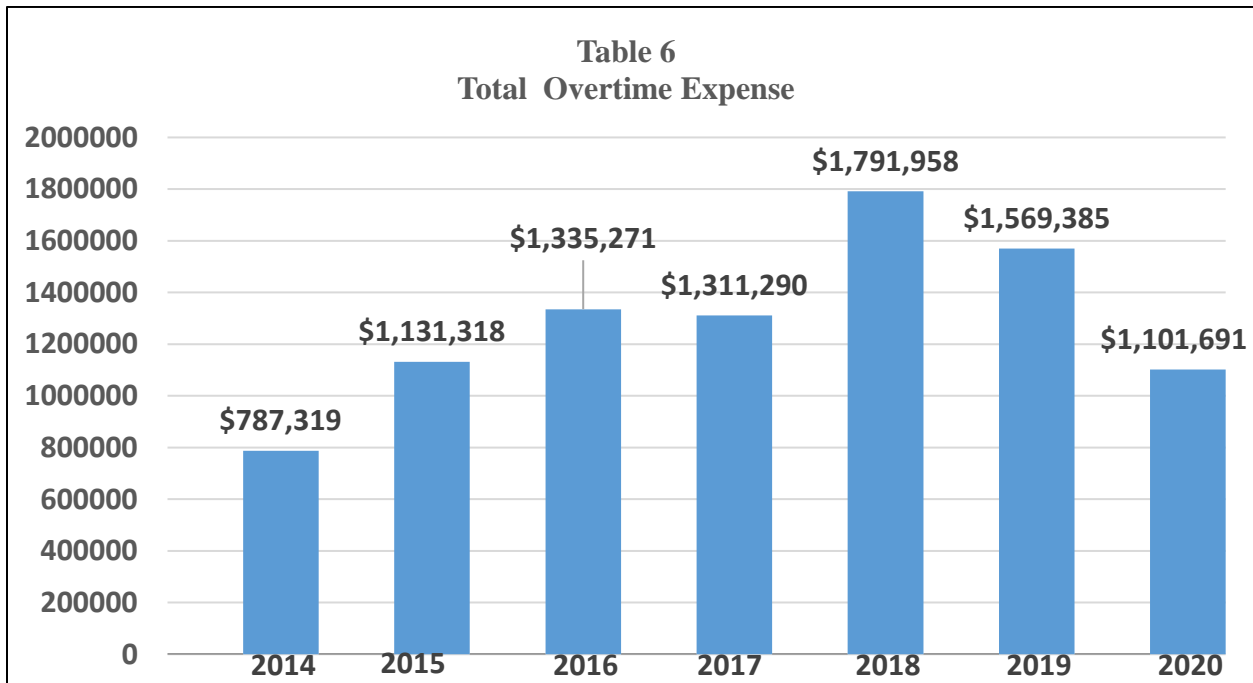
**Table 5**

<b>Maintenance and Plant Operations Overtime Trend 2014 - 2020 Budget and Actual Overtime (OT) Expense</b>						
<b>Fiscal Year</b>	<b>Budgeted OT</b>	<b>Actual OT</b>	<b>Amount Over / Under Budget</b>	<b>% Over Budget</b>	<b>OT Change From Prior Year</b>	<b>% Change From Prior Year</b>
2014	\$787,672	\$787,319	(\$353)	0%		N/A
2015	\$1,117,644	\$1,131,318	\$13,675	1%	\$343,999	44%
2016	\$1,424,704	\$1,335,271	(\$89,433)	-6%	\$203,953	18%
2017	\$1,234,861	\$1,311,290	\$76,429	6%	(\$23,981)	-2%
2018	\$1,696,522	\$1,791,958*	\$95,436	6%	\$480,668	37%
2019	\$1,536,661	\$1,569,385	\$32,724	2%	(\$222,573)	-12%
2020	\$1,091,101	\$1,101,691**	\$10,590	1%	(\$467,694)	-30%

Source: PeopleSoft Finance System

Notes: \* According to PeopleSoft financial data, amount includes \$462,404 related to Hurricane Irma preparation and recovery.

\*\*Amount includes \$83,024 related to Hurricane Dorian preparation and recovery.



Source: PeopleSoft Finance System

## CONCLUSIONS

This audit produced the following conclusions.

### 1. General Overtime Payroll Controls Appeared Adequate

We reviewed overtime payroll internal controls and analyzed PeopleSoft payroll and timekeeping records for indications of any unusual trends or inappropriate activities such as:

- (a) Unusual overtime hours;
- (b) Trends for missed or incorrect time clock punches;
- (c) Improper classification of employees as exempt or non-exempt;
- (d) Exempt positions inappropriately receiving overtime or compensatory time; and
- (e) Unusual access rights to PeopleSoft timekeeping records.

We also sampled 15 (4%) of 397 non-exempt M&PO employees who earned the most overtime during four pay periods in fiscal year 2019, and examined their related payroll and timekeeping records to determine whether the overtime was eligible, authorized and approved in advance.

Additionally, we determined if hourly overtime payments for 100 sampled employees were correctly calculated and properly recorded.

Based on an examination of the sample employee's payroll records, our audit did not identify any unusual trends, inappropriate activities, miscalculations of overtime, inaccurate payments, or material internal control weaknesses except as noted below.

*Management's Response: Management concurs. (Please see page 15.)*

### 2. Overtime Not Always Preapproved As Required

**School Board Policy 6.12** requires overtime be preapproved in writing by the supervisor prior to being worked. *Section 1.c.* of the policy states,

*"All cash overtime or compensatory time shall be approved in writing by the appropriate administrator/ supervisor prior to the time being worked. Any employee who works overtime hours without obtaining authorization maybe subject to disciplinary action."*

M&PO's internal procedure **MPO-WO-011** also requires preapproval of overtime and states,

*"All overtime requires pre-approval by the Facilities Management Administrator."*

M&PO uses paper form **PBSD 1970** to document preapproval of overtime. The form is required to be signed (approved) by two members of management.

To determine if overtime was preapproved, we randomly selected three sample pay periods and identified 243 M&PO employees who worked four or more overtime hours in one day. We then determined if there was a **PBSD 1970** form that approved the overtime. Our sample involved 4,370 hours totaling \$137,039 in overtime pay. We found 72 (or 2%) of the 4,370 hours, and 7 (or 3%) of the 243 sampled employees, did not have an associated overtime preapproval form that authorized the overtime.

We also selected 15 (4%) of 397 non-exempt M&PO employees who earned the most overtime during fiscal year 2019. We examined 207 overtime hours totaling \$7,716 earned by these employees during four pay periods to determine if the hours were preapproved on form **PBSD 1970**. We found that 14.75 (or 7%) of 207 hours earned by 2 (or 13%) of the 15 sampled employees were not preapproved.

Additionally, we noted that form **PBSD 1970**:

- Does not require the printed name of the approver. As a result, we were not always able to determine whether the signatures were authorized approvers.
- Was not always fully completed. For example, TRIRIGA work order numbers were not listed on 14 (or 33%) of 43 **PBSD 1970** overtime approval forms reviewed. Thus, we were unable to confirm the eligibility of the overtime.

As demonstrated above, employees and supervisors did not always ensure that **PBSD 1970** forms were accurate, fully complete, or completed prior to employees working overtime. Lack of proper preapproval from the supervisor could result in overtime pay that is not necessary and an additional expense to the District.

### **Recommendations:**

1. To help ensure proper preapproval for overtime as required by **School Board Policy 6.12** and M&PO procedure **MPO-WO-011**, the M&PO Department should retrain all employees on payroll overtime requirements, especially on obtaining their supervisor's signature on form **PBSD 1970** prior to working overtime.
2. To help ensure forms are fully completed, and in an effort to improve operational effectiveness and efficiency, the M&PO Department should:
  - Consider the cost/benefit of automating form **PBSD 1970**. If automated, certain fields should be required to be completed in order to be able to submit the form.
  - Add the employee's ID number and the printed name of the approvers to the forms.

**Management's Response:** *Management concurs. M&PO is working with IT to move PBSB form 1970 to eForms. The eForm will require necessary fields be populated before submission, speed up the review process, and allow review and approval of overtime prior to overtime being incurred. M&PO anticipates having the eForm in place by the end of January 2021. (Please see page 15.)*

### 3. Significant Overtime Expenses Incurred

We analyzed overtime amounts earned by all 397 non-exempt employees during fiscal year 2019 as compared to their annual salaries and found:

- 34 of 397 (or 9%) employees earned 30% or more of their annual salary from overtime.
- 23 of 397 (or 6%) employees earned 40% or more of their annual salary from overtime.
- 11 of 397 (or 3%) employees earned more than 50% of their annual salary from overtime.
- 15 employees (or 4%) received between \$20,000 and \$47,722 in overtime pay.

According to data provided by M&PO, there were approximately 56 unfilled positions (or 12%) of 486 FTEs (full time equivalent) positions at the end of fiscal year 2019. According to the Director of M&PO, vacant positions, as well as work resulting from hurricanes in fiscal years 2018 and 2020, may have contributed to significant overtime for some employees. The effects of unfilled positions can result in large amounts of overtime, as well as possible employee fatigue and decreased productivity.

#### **Recommendations:**

M&PO should analyze anticipated overtime costs as compared to creating new positions (or filling positions). Overtime hours should be compared to vacancies by position to identify the types of positions with excessive overtime. Also, any vacant positions that are not being filled for long periods of time should be reassessed and addressed accordingly.

Finally, overtime monitoring reports should be analyzed by overtime hours, position, time of day, and day of week. This data should be used to possibly modify employee shift times to cover demands after business hours, in order to minimize overtime expenses.

**Management's Response:** *Management concurs. M&PO has had great difficulty filling vacant trades positions. Prior to COVID, M&PO had more than 60 vacancies. They have been working with Adult Education and Career Source, attending job fairs, working with veteran services, and are utilizing a temporary agency as a stop gap and possible source for new hires. With the advent of COVID, M&PO lost some of its vacant positions to budget reductions. With continued vacancies, routine work orders are not being done timely and become emergencies, or high priority work, requiring overtime. Additionally, planned overtime is scheduled in order to catch up on work orders and work on large projects that cannot be done while staff and*



students are on-site. The closing of schools due to COVID allowed overtime to drop significantly as staff was able to complete a significant amount of work while campuses were unoccupied. M&PO does not anticipate requesting additional positions until all vacancies have been filled. (Please see page 15.)

#### 4. Unreliable Data in TRIRIGA

M&PO Area Managers perform weekly and monthly reviews of PeopleSoft and TRIRIGA reports to monitor work hours and staff performance (see Exhibits B and C). Hours in the PeopleSoft Budget reports are based on PeopleSoft ‘payable time’, which is based on the hours recorded from employees’ daily punch-ins and punch-outs into electronic biometric (fingerprint) Time Collection Devices (TCDs). Hours in the TRIRIGA report are based on hours manually entered by employees into the ‘Time Log’ screen after a work order is completed. These monitoring reports and their sources of data are outlined in Table 7 below:

**Table 7**

<b>Monitoring Report</b>	<b>Type of Overtime Hours in Reports</b>	<b>Source of Report Hours</b>
<b>PeopleSoft Budget report</b>	<b>PeopleSoft ‘Payable Time’ hours</b>	<b>Biometric Time Collection Device (TCD) punch-ins and punch-outs</b>
<b>TRIRIGA report ‘FY19 Metrics Year End Report 20191105’</b>	<b>TRIRIGA ‘Time Log’ hours</b>	<b>Manually entered by employees into work orders after job completion</b>

Source: M&PO Management

According to the Director of M&PO, the TRIRIGA report is used by Area Managers to monitor work hours and staff performance.

Ideally, work order ‘Time Log’ hours that were manually entered into TRIRIGA should match the hours automatically captured by the PeopleSoft payroll system via biometric TCDs. However, we identified discrepancies between the TRIRIGA data and PeopleSoft data. For example, we found that 141.75 (or 68%) of 207 sampled payable overtime hours (or 13 (87%) of 15 sampled employees) earned during four pay periods in fiscal year 2019 (as recorded in PeopleSoft) were either not entered, or not entered correctly, into TRIRIGA.

We also found that employees did not enter any employee names or hours into TRIRIGA ‘Time Logs’ for 18 (or 75%) of the 24 TRIRIGA work orders we reviewed.

Reports used to monitor labor hours (including overtime) should contain accurate data so they can be relied upon to make good management decisions.

**Recommendations:**

To ensure hours worked (including overtime) are accurately reported in TRIRIGA, M&PO management should develop procedures that:

- Help ensure employees accurately enter all hours worked into TRIRIGA 'Time Logs'; and,
- Require periodic monitoring of the accuracy of TRIRIGA 'Time Log' hours by comparing them to PeopleSoft 'payable time'.

Staff should also be trained on the above procedures.

***Management's Response:*** *Management concurs. M&PO is committed to improving the entry of overtime into Tririga. To accomplish this, all approved overtime will be sent to the call center representatives. The following week, they will verify that each technician entered their time properly in Tririga and notify managers of exceptions. (Please see page 16.)*

– End of Report –

PBSD 1970 – Facilities Services Overtime Authorization Request



THE SCHOOL DISTRICT OF PALM BEACH COUNTY  
**Facilities Services Overtime  
 Authorization Request**

Complete this form and submit to Area Manager for approval. After Team Leader's approval forward to General Manager or Director of Facilities Services.

REQUESTER	TEAM / AREA	DATE OF REQUEST
SCHOOL CENTER OR FACILITY		

WORK ORDER NO.	JOB DESCRIPTION

**JUSTIFICATION FOR OVERTIME PERFORMANCE (check one and explain)**

- On Call    Planned Project    Emergency

\_\_\_\_\_

\_\_\_\_\_

**DATE(S) AND TIME OF DAY FOR WORK PERFORMANCE**

EMPLOYEE NAME	REGULAR WORK AREA	DATE(S)	TIME OF DAY	TOTAL HOURS	AREA WHERE WORK IS PERFORMED

APPROVED    NOT APPROVED

APPROVED    NOT APPROVED

\_\_\_\_\_  
 SIGNATURE OF AREA MANAGER                      DATE

\_\_\_\_\_  
 SIGNATURE OF GENERAL MANAGER OR DIRECTOR                      DATE

OFFICE USE ONLY	JOURNEYMAN	TECHNICIAN	SUPERVISOR	TOTAL NUMBER
Number of Employees				=
Estimated Total Number Hours				=
<b>ACTUAL TOTAL HOURS</b>				=

Job Completed    Yes    No

Remarks

\_\_\_\_\_

\_\_\_\_\_

Sample of TRIRIGA Report Used for Monitoring Overtime

Sample of TRIRIGA Report 'FY19 Metrics Year end Report 20191105' Used for Monitoring Overtime

WORK ORDERS BY ORGANIZATION AND RESPONSIBLE PERSON - ACTUALS AND AVERAGES										
FY 2019										
Organization/Responsible Person	Count of ID	Sum of Total Labor Hours	Average of Total Labor Hours2	Sum of Total Labor Cost	Average of Total Labor Cost2	Sum of Total Material Cost	Average of Total Material Cost2	Sum of Actual Working Days	Average of Actual Working Days2	
<b>▣ Carpentry</b>										
Employee #1	65	423	7	\$ 17,558	\$ 270	\$ 3,780	\$ 58	1,772	27	
Employee #2	1	28	28	\$ 1,128	\$ 1,128	\$ -	\$ -	22	22	
<b>Carpentry Total</b>	<b>66</b>	<b>451</b>	<b>7</b>	<b>\$ 18,686</b>	<b>\$ 283</b>	<b>\$ 3,780</b>	<b>\$ 57</b>	<b>1,794</b>	<b>27</b>	
<b>▣ Central Services Miscellaneous</b>										
Employee #3	1,472	17,305	12	\$ 711,026	\$ 483	\$ 89,646	\$ 61	48,558	33	
Employee #4	1	11	11	\$ 451	\$ 451	\$ -	\$ -	8	8	
<b>Central Services Miscellaneous Total</b>	<b>1,473</b>	<b>17,316</b>	<b>12</b>	<b>\$ 711,477</b>	<b>\$ 483</b>	<b>\$ 89,646</b>	<b>\$ 61</b>	<b>48,566</b>	<b>33</b>	
<b>▣ Compliance Assessment</b>										
Employee #5	2,183	11,411	5	\$ 492,319	\$ 226	\$ 563,210	\$ 258	56,065	26	
Employee #6	4	19	5	\$ 767	\$ 192	\$ 1,637	\$ 409	95	24	
Employee #7	60	178	3	\$ 9,089	\$ 151	\$ 5,381	\$ 90	1,218	20	
Employee #8	240	2,434	10	\$ 97,904	\$ 408	\$ 1,326	\$ 6	36,138	151	
Employee #9	23	73	3	\$ 3,577	\$ 156	\$ 153	\$ 7	379	16	
Employee #10	23	55	2	\$ 2,277	\$ 99	\$ 1,379	\$ 60	371	16	
Employee #11	13	101	8	\$ 4,033	\$ 310	\$ 2,214	\$ 170	361	28	
Employee #12	34	139	4	\$ 5,754	\$ 169	\$ 931	\$ 27	952	28	

Samples of PeopleSoft Reports Used For Monitoring Overtime

Sample #1

Overtime Expense from FY 2017 to current by Program as of 02-20-19

Sum of Expense	Column Labels											
Row Labels	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Facility Maintenance</b>	<b>231,529.99</b>	<b>169,416.96</b>	<b>214,457.68</b>	<b>151,219.91</b>	<b>169,477.21</b>	<b>301,895.95</b>	<b>444,986.90</b>	<b>465,309.58</b>	<b>262,718.55</b>	<b>300,372.41</b>	<b>317,375.57</b>	<b>318,794.30</b>
2017	64,560.38	77,875.05	132,133.14	84,186.96	89,760.27	128,795.61	142,899.57	139,048.24	83,253.03	57,479.52	79,451.28	63,812.55
2018	52,298.77	46,207.35	82,324.54	67,032.95	79,716.94	173,100.34	121,264.83	161,206.91	57,186.64	104,511.53	97,236.57	91,173.72
2019	114,670.84	45,334.56					180,822.50	165,054.43	122,278.88	138,381.36	140,687.72	163,808.03
<b>Maintenance/Plant Op-Grounds</b>	<b>8,731.35</b>	<b>23,271.67</b>	<b>34,118.39</b>	<b>21,302.15</b>	<b>17,131.84</b>	<b>26,462.83</b>	<b>68,333.90</b>	<b>46,396.95</b>	<b>27,594.39</b>	<b>40,002.61</b>	<b>30,458.37</b>	<b>25,842.97</b>
2017	2,689.48	13,689.43	18,054.89	11,028.55	4,715.67	16,041.49	25,620.60	19,157.31	7,296.06	12,721.64	7,229.33	1,028.94
2018	1,006.09	5,669.00	16,063.50	10,273.60	12,416.17	10,421.34	25,191.92	10,884.12	5,087.87	14,755.91	12,120.04	12,238.55
2019	5,035.78	3,913.24					17,521.38	16,355.52	15,210.46	12,525.06	11,109.00	12,575.48
<b>Maintenance/PO Fulton-Holland</b>	<b>1,598.10</b>	<b>933.29</b>	<b>720.85</b>	<b>731.84</b>	<b>438.81</b>	<b>784.78</b>	<b>1,271.82</b>	<b>1,487.88</b>	<b>3,001.58</b>	<b>1,292.73</b>	<b>1,503.10</b>	<b>1,140.48</b>
2017	154.58	74.06	263.70	115.42	31.59	452.68	628.59	527.97	2,676.21	234.22	562.30	847.14
2018	1,303.98	724.49	457.15	616.42	407.22	332.10	565.51	628.76	31.75	598.86	500.81	177.88
2019	139.54	134.74					77.72	331.15	293.62	459.65	439.99	115.46
<b>Custodial</b>	<b>2,820.52</b>	<b>2,743.84</b>	<b>3,736.44</b>	<b>125.38</b>	<b>5,824.10</b>	<b>5,933.87</b>	<b>10,887.91</b>	<b>11,011.91</b>	<b>2,835.34</b>	<b>5,194.47</b>	<b>1,043.80</b>	<b>1,499.10</b>
2017	17.71	260.96	2,046.83	54.06	765.68	3,296.84	4,945.30	5,078.88	20.02	47.89	34.25	63.74
2018	1,601.38	2,760.17	1,689.61	71.32	5,058.42	2,637.03	3,535.36	16.86	46.56	1,275.96	93.47	26.90
2019	1,201.43	-277.29					2,407.25	5,916.17	2,768.76	3,870.62	916.08	1,408.46
<b>Utilities</b>	<b>5,206.14</b>	<b>4,553.01</b>	<b>4,219.07</b>	<b>3,579.86</b>	<b>-6,072.42</b>	<b>6,693.93</b>	<b>4,134.22</b>	<b>6,699.25</b>	<b>2,929.75</b>	<b>3,002.48</b>	<b>3,334.69</b>	<b>3,747.44</b>
2017	1,865.90	2,078.14	2,033.46	1,858.31	-7,862.79	3,907.54	8.84	1,193.82	176.87	17.69	17.68	256.45
2018	1,553.01	1,471.02	2,185.61	1,721.55	1,790.37	2,786.39	1,713.32	2,694.83	1,040.70	1,361.73	1,858.14	1,375.39
2019	1,787.23	1,003.85					2,412.06	2,810.60	1,712.18	1,623.06	1,458.87	2,115.60

Sample #2

Fire Alarm, Compliance & Trades

Overtime Hours from Start Date to End Date

Sum of Quantity	Column Labels												Grand Total
Row Labels	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Compliance	237.50	33.75	70.75	117.50	127.00	396.75	879.50	702.00	475.25	627.50	539.25	386.00	4,592.75
2019													
Employee #1	44.00	13.50	17.75	32.00	11.75	71.75	74.00	58.75	46.00	38.00	45.00	17.75	470.25
Employee #2	34.00		8.00	13.50	23.00	42.25	50.00	35.25	40.50	32.25	73.25	72.00	424.00
Employee #3	28.00	1.50	16.00			16.00	15.00	24.00	6.50	8.00	45.75	21.50	182.25
Employee #4	30.00	10.50	16.00	6.00	16.50	70.50	56.75	62.50	64.00	82.00	130.50	88.00	633.25
Employee #5	20.00	6.00		22.50	16.75	48.25	79.75	20.00	19.75	40.00	23.25	20.00	316.25
Employee #6	63.00		7.25	15.50	23.50	78.00	97.25	70.50	36.50	97.50	70.25	114.50	673.75
Employee #7		2.25	5.75	2.00		1.00	0.25		9.00	2.50	6.00	11.25	40.00
Employee #8	0.50			10.00	19.00	10.00	6.00	14.00	0.25		17.75	10.00	87.50
Employee #9	18.00			16.00	9.50	59.00	10.25	18.00	1.00	4.50	16.50	22.00	174.75
Employee #10							14.00				5.00	9.00	28.00
Employee #11					7.00			16.00	7.00	8.00	15.50		53.50
2020													
Employee #1							59.75	52.50	34.00	21.50	26.00		193.75
Employee #2							60.00	30.00	33.75	31.50	10.00		165.25
Employee #3							40.00	21.50	0.50	12.50	8.00		82.50
Employee #4							80.50	59.50	61.00	55.75	8.00		264.75
Employee #5							50.00	29.50	20.00	42.00	20.00		161.50



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FL

CHIEF OPERATING OFFICE  
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WANDA F. PAUL, M.Ed., MBA  
CHIEF OPERATING OFFICER

DONALD E. FENNOY II, Ed.D.  
SUPERINTENDENT

## MEMORANDUM

**TO:** Teresa Michael  
Inspector General

**FROM:** Wanda F. Paul, M.Ed., MBA  
Chief Operating Officer

 Digitally signed by  
Wanda F. Paul  
Date: 2020.11.11  
11:04:45 -0500

**DATE:** November 11, 2020

**SUBJECT:** MANAGEMENT RESPONSE – AUDIT OF OVERTIME PAYROLL – MAINTENANCE AND PLANT OPERATIONS DEPARTMENT

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Following is the Management response to the Audit of Maintenance and Plant Operations (M&PO) Overtime Payroll.

**Finding #1: General Payroll Controls Appeared Adequate**

Management concurs.

**Finding #2: Overtime Not Always Preapproved As Required**

Management concurs. M&PO is working with IT to move PBSO form 1970 to eForms. The eForm will require necessary fields be populated before submission, speed up the review process, and allow review and approval of overtime prior to overtime being incurred. M&PO anticipates having the eForm in place by the end of January 2021.

**Finding #3: Significant Overtime Expenses Incurred**

Management concurs. M&PO has had great difficulty filling vacant trades positions. Prior to COVID, M&PO had more than 60 vacancies. They have been working with Adult Education and Career Source, attending job fairs, working with veteran services, and are utilizing a temporary agency as a stop gap and possible source for new hires. With the advent of COVID, M&PO lost some of its vacant positions to budget reductions. With continued vacancies, routine work orders are not being done timely and become emergencies, or high priority work, requiring overtime. Additionally, planned overtime is scheduled in order to catch up on work orders and work on large projects that cannot be done while staff and students are on-site. The closing of schools due to COVID allowed overtime to drop significantly as staff was able to complete a significant amount of work while campuses were unoccupied. M&PO does not anticipate requesting additional positions until all vacancies have been filled.

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The School District of Palm Beach County, Florida  
A Top High-Performing A-Rated School District  
An Equal Opportunity Education Provider and Employer

Page 2 of 2

November 11, 2020

SUBJECT: MANAGEMENT RESPONSE – AUDIT OF OVERTIME PAYROLL – MAINTENANCE AND PLANT OPERATIONS DEPARTMENT

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**Finding #4: Unreliable Data in TRIRIGA**

Management concurs. M&PO is committed to improving the entry of overtime into Tririga. To accomplish this, all approved overtime will be sent to the call center representatives. The following week, they will verify that each technician entered their time properly in Tririga and notify managers of exceptions.

Cc: Stacey Marshall, Maintenance & Plant Operations Director