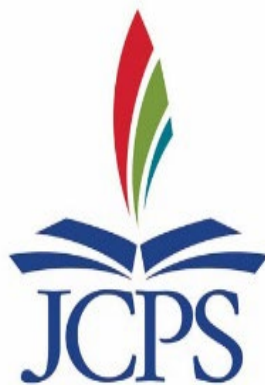


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Internal Audit Summary

Time and Attendance

School and Community Based Nutrition Services

Audit

Submitted by:

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Report Issue Date: August 11, 2025

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Introduction

Jefferson County Public Schools (the District) Internal Audit department co-sourced with Armanino, LLP to perform an audit of the District's School and Community Nutrition Services Time and Attendance processes. This review was included in the 2024-25 Audit Plan approved by the Jefferson County Board of Education in accordance with the *Internal Audit Charter*.

Background

The audit used risk-based sampling to identify and investigate outliers and past payroll discrepancies. Historical issues, such as errors in contract variance reporting and overpayments, were highlighted as areas of focus.

Payroll processing for School and Community Nutrition Services (Nutrition Services) will be centralized in July 2025 to streamline processes and reduce errors. A new central office team will oversee payroll tasks. This change will shift payroll responsibilities away from school-level timekeepers, enabling better oversight and compliance.

The transition will coincide with the implementation of new timekeeping software to replace an outdated system. The software will enhance tracking capabilities for grant compliance and timekeeping accuracy. The centralization and new software are expected to address previous payroll issues, improve controls, and ensure compliance with federal and district requirements.

By aligning improvements with audit recommendations and focusing on grant compliance, the department aims to enhance operational efficiency and minimize risks.

Objectives

The primary focus of the audit was the time and attendance processes for Nutrition Services staff. Specifically, the audit included the following:

- An assessment of the adequacy of policies and procedures
- A mapping of the process for recording, submitting, and transmitting time and attendance data; for applicable process(es), the following was performed:
 - Identification of process gaps and deficiencies
 - An assessment of internal controls
 - An assessment of the methods used for data collection and submission across different school locations, if applicable.
- An assessment of compliance with relevant policies, union contracts, labor laws, and regulations
- The identification of opportunities to streamline timekeeping processes
- An assessment of the accuracy, validity, and completeness of time records, including time code usage
- An assessment of the adequacy of training

Scope and Methodology

Scope

The engagement scope included time and attendance activities occurring during July 2023 through December 2024 for the schools indicated below. Current policies, procedures, and processes were in scope.

- Central High School
- Marion Moore Middle and High School
- Stuart Academy
- Kenwood Elementary School
- Rangeland Elementary School

Methodology

An understanding of the time and attendance processes was obtained through interviews with Human Resources, Payroll, and Nutrition Services. Additionally, examinations of relevant documentation were performed.

The following is a summary of the observations and recommendations found during the audit. Details of each are included in the report along with responses provided by Management to address the recommendations.

Summary of Observations and Recommendations

Observations

Observation 1: Policies and Procedures (Risk Rating: High). Policies and procedures do not adequately guide staff on time and attendance roles, activities and processes to accurately and efficiently perform time and attendance job responsibilities.

Observation 2: Employee Payroll Payments (Risk Rating: High). Eight of twenty-six (31%) payroll payments to employees did not match the actual hours worked by the employees.

Observation 3: Terminations/Resignations (Risk Rating: High). One employee was not terminated within the system immediately subsequent to last day worked.

Observation 4: Segregation of Duties (Risk Rating: Moderate). At one school selected for review, an employee was assigned both the payroll clerk role (responsible for entering payroll transactions) and the payroll signer role (responsible for approving payroll), resulting in inadequate segregation of duties.

Observation 5: Sick, Personal, Extra, Overtime Approvals (Risk Rating: Moderate). Completion of sick, personal, extra and overtime affidavits and approvals was not completed.

Observation 6: Contract Variance Report Signoffs (Risk Rating: Low). Three of the five (60%) schools did not have 15 of 15 contract variance reports on file that were signed or initialed by all applicable Nutrition Services employees.

Observation 7: Documentation Retention (Risk Rating: Low). Documentation supporting payroll amounts (CVR, Leave Cards, Time and Attendance reports, and Payroll Correction Memos) could not be located for two of five schools.

Recommendations

- ✓ **Recommendations 1:** Update the Resignation and Retirement, the Payroll Procedure, and the Employee Handbook to adequately guide staff on roles, responsibilities and processes to accurately and efficiently perform time and attendance job responsibilities.
- ✓ **Recommendations 2:** Provide periodic mandatory training refreshers timekeepers on reconciliation processes. Review other payrolls processed (locked down) early within the current school year to determine whether other employees were short paid.
- ✓ **Recommendations 3:** Develop and implement a defined workflow and communication process for handling employee terminations, especially for nonstandard cases
- ✓ **Recommendation 4:** Payroll has implemented system controls through logic rules preventing employees from processing (locking down) the payroll and approving the payroll as of May 30, 2025.
- ✓ **Recommendation 5:** With implementation of the new time clock system, time keeping, including document retention, will be conducted by Nutrition Services. Nutrition Services should continue to work toward this corrective action.
- ✓ **Recommendation 6:** Nutrition Services should provide periodic mandatory training refreshers to the nutrition consultants and cafeteria managers regarding the requirements for obtaining employee signatures or initials on contract variance reports and retention of these reports.
- ✓ **Recommendation 7:** Nutrition Services and Payroll should incorporate document retention requirements into their respective newly implemented periodic mandatory employee training refreshers.

Acknowledgements

Human Resources, Payroll and Nutrition Services should be commended for their responsiveness and willingness to collaborate. Additionally, Human Resources should be commended for their use of a New Hire Checklist. The checklist includes all documentation required from an employee prior to starting work for the school district. Rangeland Elementary should be commended for their use of a badging system to track employee attendance.

Management Responses

Management concurred with 15 of the 15 recommendations and agreed to implement 15 of 15 recommendations.

Observations and Recommendations

Observation 1

Condition: Policies and Procedures (Risk Rating: High). Policies and procedures do not adequately guide staff on roles, activities and processes to perform time and attendance job responsibilities accurately and efficiently. Specifics include the following:

Human Resources: The policy and procedure documents do not include sufficient guidance for management to follow when employees resign or are terminated, such as roles and responsibilities of the Payroll and Human Resources departments, the method and mechanism of communicating terminations, and the required documentation.

Payroll: The policy and procedure documents do not include a requirement for reconciling overtime and extra service hours taken to approved amounts.

Nutrition Services: The Employee Handbook does not include sufficient guidance for employees on reporting missed meal breaks. The procedures do not include the processes management should follow upon notification of an employee termination/resignation.

Criteria: Professional standards, including the Society for Human Resource Management (SHRM) recommend that organizations maintain clearly documented and consistently applied policies and procedures.

Cause: Historically, management has relied on institutional knowledge of staff to perform job responsibilities. There was also a lack of defined responsibilities regarding terminations and communication channels. Without sufficient guidance inappropriate payments to employees may result, as noted at Observation 3.

Recommendation 1:

- ✓ Human Resources should update the Resignation and Retirement policy to include the roles, actions, communication, documentation and follow-up requirements.
- ✓ Payroll should update the Payroll Procedure and provide training to school timekeepers on the requirement for reconciling overtime and extra service hours worked to approved amounts.
- ✓ Nutrition Services should update the Employee Handbook to include guidance to employees on reporting missed meal breaks. Also, document the resignation and termination procedures and provide training to Nutrition Services employees and Cafeteria Management on the processes which include roles, responsibilities, communication, documentation, and follow-up requirements.

HR Corrective Action Plan:

HR concurred and agreed to implement the recommendation to update the Resignation and Retirement policy.

Target Implementation Date: August 1, 2025

Payroll Corrective Action Plan:

Payroll concurred and agreed to implement the recommendation to update Payroll Procedure and provide training to school timekeepers.

Payroll provided the following additional comment:

The following language has been added to the new Time & Attendance training material. *Time reporters are expected to reconcile all extra service and overtime with approved documentation, and to ensure all absences have documentation for employee request and approval. These documents should be kept for audit purposes for a minimum of 3 years, in compliance with all Board and State policies.*

The following language has been added to the Time & Attendance training material: *Cost center heads must insure only active employees assigned to their location appear on their time reporting. If an employee has resigned, failed to report to work or has been assigned to a different location, the principal/cost center head must notify Human Resources immediately to remove the employee from their payroll.*

In addition, all time reporters will be required to successfully complete the new training module by 10/31/2025.

Target Implementation Date: October 31, 2025

Nutrition Services provided the following additional comment:

Missed meal breaks and further guidance on resignations/demotions/terminations have been added to the site-based employee handbook which is provided to every employee annually and covered during each employee's E2 evaluation at the beginning of each year. Resignations, etc. will also be covered at our back-to-school in-service in August 2025 which is provided to all site managers and lead assistants.

Target Implementation Date: August 29, 2025

Observation 2

Condition: Employee Payroll Payments (Risk Rating: High). Eight out of twenty-six payroll payments (31%) did not align with the actual hours worked, as recorded in the district's timekeeping systems.

- One employee was overpaid by one hour for time not worked, per the Time Clock Plus (the time tracking system) report.
- Seven employees were underpaid, by a total of three hours and fifteen minutes.

Criteria: Employees must be compensated for all hours worked, including overtime, in compliance with Fair Labor Standards Act (FLSA), 29 U.S.C. § 201 et seq, KRS § 337.275 (Kentucky Wage and Hour Law), and Applicable collective bargaining agreements.

Cause: In several instances, time entries recorded in Time Clock Plus were not reconciled or transferred into Time and Attendance (a custom payroll processing system), resulting in payment discrepancies. For one pay period processed early due to holiday scheduling, three employees' time was not entered before the system was locked down, causing missed payments. As a result, employees were paid inaccurately. This increases the likelihood of exposure to legal and financial risk.

Recommendation 2:

- ✓ Payroll has processed payroll correction memos for employees that were underpaid. Payroll was proactive and address the issue during the audit. However, the Board approved Salary Schedule prevents payroll from recouping pay outside of the fiscal year for overpayments.
- ✓ With implementation of the new time clock system, time keeping for all Nutrition Services staff will be conducted by Central Office Nutrition Services Management. Nutrition Services should continue to work toward this corrective action.
 - In conjunction with implementation of the new time clock system, Nutrition Services continue to strengthen existing reconciliation controls to ensure that employee time entries in Time and Attendance align with actual work activity as recorded in the new time clock system. This includes but is not limited to creating a standard operating procedure for reconciling.

Payroll Corrective Action Plan:

Payroll was proactive with this recommendation, and it has been completed.

Target Implementation Date: May 30, 2025

Nutrition Services Corrective Action Plan:

Nutrition Services concurred and agreed to implement the recommendation to continue to strengthen existing reconciliation controls for time clock entries.

Nutrition Services provided the following additional comment:

New time keeping software has been obtained along with additional staff to begin reporting payroll for all cafeteria staff. The staff responsible for our site-based payroll belong to our SCNS Records

and Reports Team and are under the direct supervision of the SCNS Supervisor of Records and Reports.

Nutrition Services Target Implementation Date: July 1, 2025

Observation 3

Condition: Termination/Resignations (Risk Rating: High). An employee who resigned from the district continued to receive payroll payments for approximately one year after their last day of work. Although the employee notified both Human Resources and Nutrition Services management of their resignation, their termination was not fully processed in key district systems including Munis (the HR, payroll, and financial system), Time and Attendance and Time Clock Plus. In addition, the timekeeper continued to enter time for the employee in Time and Attendance despite no corresponding time entries in Time Clock Plus.

Criteria: Employees who are no longer employed must be timely and accurately removed from payroll and related HR systems in accordance with the Society for Human Resource Management (SHRM) Guidelines.

Cause: While there is an informal practice of using email exchanges and forms (such as the voluntary demotion form) to manage employee terminations, the district does not have a clearly defined and documented workflow and communication process to manage employee terminations. In nonstandard cases the absence of a defined and documented workflow and communication process increases the risk of communication gaps between Human Resources and Nutrition Services. This coupled with the absence of a reconciliation process (as described at Observation 2) to detect the timekeeper's error allowed the improper payroll payments to continue.

Recommendation 3:

- ✓ Human Resources should develop and implement a defined workflow and communication process for processing employee terminations, especially for nonstandard cases. This process should:
 - Define the workflow for employee terminations, including the roles and responsibilities across supporting departments like Nutrition Services (department management), and Payroll (school-level timekeepers).
 - Establish clear communication protocols to ensure that the appropriate status is reflected consistently across all relevant systems (Munis, Time and Attendance, and Time Clock Plus) when an employee separates or transitions to an alternative employment status.
 - Be formally documented in policies and supporting procedures once fully developed, as noted at Recommendation 1.
- ✓ In accordance with Recommendation 2, Nutrition Services should continue their efforts to strengthen existing reconciliation controls to ensure that employee time entries in Time and Attendance align with actual work activity as recorded in the new time clock system.

HR Corrective Action Plan:

HR concurred and agreed to implement the recommendation to develop and implement a defined workflow and communication process.

Target Implementation Date: August 1, 2025

Observation 4

Condition: Segregation of Duties (Risk Rating: Moderate). At one school selected for review, an employee was assigned both the payroll clerk role (responsible for entering payroll transactions) and the payroll signer role (responsible for approving payroll), resulting in inadequate segregation of duties.

Criteria: Proper segregation of duties is a key internal control to prevent unauthorized or erroneous payroll transactions. Payroll guidance indicates that payroll processing and payroll approval roles should be assigned to separate individuals within the payroll system.

Cause: Reporting and approval permissions were granted to an employee due to staffing shortages. Although, dual access was intended to maintain operations when a key position was vacant or temporarily unfilled, it created the potential for a segregation of duties conflict. A preventative measure, such as a system-based control to prevent users from approving time they had reported, was not in place. Allowing permissions for a single individual to both report and approve payroll increases the risk of unauthorized or erroneous payroll transactions.

Recommendation 4:

- ✓ Payroll has implemented system controls through logic rules preventing employees from processing (locking down) the payroll and approving the payroll as of May 30, 2025.
- ✓ Payroll has reviewed any entries the staff member entered and approved to determine whether the entries were appropriate.

Payroll Corrective Action Plan:

Payroll was proactive with this recommendation, and it has been completed.

Target Implementation Date: May 30, 2025

Observation 5

Condition: Sick, Personal, Extra, Overtime Approvals (Risk Rating: Moderate). In two of the five schools reviewed, instances were identified where employees were paid for sick leave, personal leave, extra service time, or overtime without adequate supporting documentation to demonstrate that the leave or time was properly approved in accordance with district requirements. Specifically:

- Some employees were paid for sick or personal leave without a corresponding approved leave card on file.
- Some employees received overtime or extra service pay without documented pre-approval of the hours worked.
- In certain cases, discrepancies were noted between time recorded in the payroll system and the supporting documentation available for review.

The lack of documented approval for leave or additional compensation increases the risk of payroll errors, potential noncompliance with legal and contractual requirements, and inappropriate payments.

Criteria: Per KRS 161.154 and KRS 161.155 provisions (See appendices III and IV), employees are required to submit a personal statement stating that the leave taken is personal in nature or a certificate of a physician stating that the teacher or employee was ill, that the teacher or employee was absent for the purpose of attending to a member of his or her immediate family who was ill, or for the purpose of mourning a member of his or her immediate family.

Cause: Potential contributing factors include: (1) unclear accountability among school and payroll staff regarding the required documentation and approvals for leave and additional pay; and (2) inconsistent retention of required supporting documentation at the school level. Inadequate documentation, approval, and retention of required records for leave and additional pay increases the risk of noncompliance with legal and contractual requirements, audit findings, and inappropriate payments to employees.

Recommendation 5:

- ✓ With implementation of the new time clock system, time keeping, including document retention, will be conducted by Nutrition Services. Nutrition Services should continue to work toward this corrective action.
 - Nutrition Services should train cafeteria managers regarding of the process regarding the requirement for completion of sick or personal leave cards and receipt of extra or overtime approvals.
- ✓ Payroll continue should training efforts for school timekeepers regarding the requirement for completion of sick or personal leave cards and receipt of extra or overtime approvals. This includes current training offerings such as one on one guidance and bi-weekly reminders and newly implemented annual refresher trainings.

Nutrition Services Corrective Action Plan:

Nutrition Services concurred and agreed to implement the recommendation regarding access to the new time clock system.

Nutrition Services provided the following additional comment:

The Consultant Team will follow the instructions for extra/overtime outlined in the employee handbook and will ensure that there is a form of written documentation, not verbal, approving the additional time. Site based Coordinators will be responsible to collect and maintain their employee's leave cards

During the time of the audit the findings above were the responsibility of the school timekeeper. Beginning in SY 2026 SCNS will be responsible for following the established time keeping process; the Regional Consultants will be the team to help enforce the new process. Site Coordinators (Managers) will collect leave cards before recording leave in the time keeping system; unless extenuating circumstance have occurred example: sudden illness or injury. The Consultants will also adhere to the already established procedures for approving and documenting additional time for site-based staff.

Target Implementation Date: December 19, 2025

Payroll Corrective Action Plan:

Payroll concurred and agreed to implement the recommendation to continue training school timekeepers.

Payroll provided the following alternative corrective action:

The Time & Attendance training manual contains language regarding the requirement to obtain applicable leave statements and retention requirements. In addition, links have been added to allow time reporters to easily access the Benefits manual material which explains the requirements in greater detail, as well as links to forms.

Although the Payroll Department continues to provide this information in annual training and bi-weekly notifications to time reporters, the Payroll Dept recommends that each department be required to also attend annual training through the JCPS Archives and Records Center.

Payroll Target Implementation Date: October 31, 2025

Observation 6

Condition: Contract Variance Report Signoffs (Risk Rating: Moderate). At three of the five schools reviewed (60%), there was no documented evidence that employees had approved their time worked prior to payroll submission. Specifically, the required employee signature or initials were not present on all of the 15 records (contract variance reports) sampled at each of these locations. The contract variance report serves as the document used to capture employee approval of time worked.

Criteria: Nutrition Services procedures require employees to review and sign or initial time worked prior to payroll processing, which serves as evidence of employee agreement and supports payroll accuracy. Obtaining and retaining employee approval in this manner supports FLSA recordkeeping requirements and provides additional documentation in the event of payroll disputes.

Cause: Cafeteria managers at the affected schools either did not consistently obtain required employee signatures or did not retain the signed reports. Although Nutrition Consultants identified this deficiency during periodic site audits, deficiencies were allowed to persist. Contributing factors include:

- Lack of a defined process to escalate and enforce correction of deficiencies identified during site audits.
- Inconsistent training and periodic reinforcement of expectations for documenting employee approval of time worked.

Without documented employee approval of time worked, the district faces increased risk of payroll errors, disputes, and potential liability for noncompliance with labor standards. In the absence of employee approval, the district may lack sufficient documentation to resolve disputes on overpay or time worked.

Recommendation 6:

- ✓ Nutrition Services should provide periodic mandatory training refreshers to the nutrition consultants and cafeteria managers on the requirements for obtaining employee signatures or initials on contract variance reports and retention of these reports.
- ✓ Nutrition Services should provide periodic mandatory training refreshers to the nutrition consultants on the process to follow if a deficiency is documented during site visit audits regarding non-adherence to obtaining employee signatures or initials on the contract variance reports and/or retention of these reports.
- ✓ With implementation of the new time clock system, payroll processing, including document retention, will be conducted by Nutrition Services. Nutrition Services should continue to work toward this corrective action.

Nutrition Services Corrective Action Plan:

Nutrition Services concurred and agreed to implement the recommendation to provide mandatory training refreshers on variance reports.

Nutrition Services provided the following additional comment:

SCNS Admin will develop and conducting time keeping training for all SCNS site-based management. The variance report and the requirement of each employee signing or initialing by their name will be covered and stressed. Signing of the contract variance report will also be added

to the E2 evaluation form that is covered by all Consultants with their school employees. Consultants will check variance reports during routine site visits and during compliance review season, documenting/correcting what they find.

Target Implementation Date: December 19, 2025

Nutrition Services concurred and agreed to implement the recommendation to provide mandatory training refreshers if there is a deficiency in documentation of variance reports.

Nutrition Services provided the following additional comment:

The variance report requirements and monitoring at the site level will be covered with the Consultants at their annual back to school training which takes place 7/7-8/25. The Consultants and the Assistant Director meet monthly, and the following topics will be on the agenda every month through December; additional time approvals, leave card retention, variance report initials/signatures. Instructions will also be provided that explains to Consultants what to do if they find procedures are not being met.

Target Implementation Date: December 19, 2025

Nutrition Services concurred and agreed to implement the recommendation of a new time clock system and continue to work on the corrective action plan.

Target Implementation Date: July 1, 2025

Observation 7

Condition: Documentation Retention (Risk Rating: Low). Documentation supporting payroll amounts (Contract Variance Reports, Leave Cards, Time and Attendance reports, and Payroll Correction Memos) could not be located for two of the five schools reviewed. Additionally, the training records for one of the six timekeepers were not available.

Criteria: The Record and Retention policy (L5260 – See Appendix I) requires time records to be maintained for 3 years. In addition, according to the payroll procedure, signed copies of the contract variance reports are to be retained and filed. Additionally, the Record and Retention policy (L6451 – See Appendix II) requires training records are to be maintained for 3 years.

Cause: School timekeepers and cafeteria managers did not know where the reports were filed or were not aware of their responsibility for retaining them. For the timekeeper in question, the training records were maintained in the old payroll system, which Payroll no longer has access to.

Without documentation supporting time worked and employee training, the related audit testing could not be performed. Additionally, the risk of noncompliance with district policies and federal requirements is increased.

Recommendation 7:

- ✓ Nutrition Services and Payroll should incorporate document retention requirements into their respective newly implemented periodic mandatory employee training refreshers.

Nutrition Services Corrective Action Plan:

Nutrition Services concurred and agreed to implement the recommendation to provide training refreshers for documentation retention.

Nutrition Services provided the following additional comment:

SCNS Admin and Site Based Management will receive annual training on the time and attendance reporting process. The process and employee role group responsibilities will be outlined in the employee handbooks and their E2s which are conducted annually with employees signing that they have received the information and understand their responsibilities.

Target Implementation Date: August 29, 2025

Payroll Corrective Action Plan:

Payroll concurred and agreed to implement the recommendation to provide training refreshers for documentation retention.

Payroll provided the following additional comment:

Recurring annual training will be required for all time reporters beginning with the 2025-2026 school year.

Target Implementation Date: October 31, 2025

Other Comments and Opportunities (OCO)

The following items are provided to highlight opportunities for process improvement or to share relevant observations noted during the audit. These items may be outside the formal scope of the audit, present a lower level of risk, or otherwise not rise to the level of a reportable condition. Formal corrective actions are not expected or required in response to the comments listed below, audit clients are encouraged to consider the recommendations where applicable. These items differ from those in the Observations and Recommendations section in terms of scope, risk, and expectations for follow-up.

OCO 1: Request for Time Clock Proposal (Risk Rating: High). Critical process controls were appropriately included in the Request for Proposal (RFP). The controls (indicated below) should be required with the new system implementation to ensure appropriate segregation of duties is maintained, audit logs and reports are available, and system backups are implemented to prevent and detect inappropriate entries or payments and retention of documentation.

OCO Recommendation 1:

- ✓ Ensure a formal (or informal) systems post-implementation review is performed to confirm the process controls and systems features listed below are implemented and that functionality is working as intended. If controls are missing, determine the compensating control needed to address the risk and/or remedies with the systems provider:
 - Provide multiple levels of Administrative/Manager roles and permissions regarding time entry, leave entry, edits, reporting, overrides, setup, etc.
 - Allow Administrator to establish department-specific regions in order to group, allow access, restrict access and report data.
 - Ability for authorized users to edit entries (with actions automatically logged, detailed notes required and reportable).
 - Ability to lock/unlock override entries to prevent overrides from being written over with future imports.
 - Create a payroll reporting report clearly listing dates, hours worked by day, job code and any variance from the employee's contracted days/hours
 - Provide a method for employees and management to approve time sheets for work weeks or pay periods.
 - Automatically log all actions including manual entries, segment edits and deletions; system shall require notes entered (minimum characters) for all edits, changes, manual entries and deletions.
 - Detailed audit capabilities/logs via reports (record changes, manual entries, deletions, etc.).
 - Create audit report detailing time segments deleted, manually entered and edited including original data, user logged in, date and time.
 - In the event of a network or server outage, allow District equipment to capture and store clock in and out and upload upon reconnection.
 - Capability to back-up, archive and restore data abilities.
 - Allow scheduling tasks for automated backup of data with a report indicating success or failure.
 - Maintain and make available back-ups for 5 years plus the current school year.

OCO 2: Training (Risk Rating: High). While completion of a payroll training module was required, communication channels existed for questions and concerns, a payroll procedure was available and bi-weekly email reminders were sent, three of five school timekeepers interviewed indicated training was insufficient regarding time and attendance processes.

OCO Recommendation 2:

- ✓ Define and document training protocols regarding payroll processes, including requiring the completion of the payroll training module on an annual basis. Payroll was proactive with this recommendation and will be implementing the training on an annual basis. Consider alternative methods to train staff in policies and procedures, i.e., virtual, etc. to facilitate different learning styles.

Appendix I: Language from Records Retention Schedule Policy L5260

Time and Attendance Record File - This record series documents the official time worked by the employees during a specific pay period. It is used to input data and as an instrument to calculate payroll for employees. This record series may contain: Payroll sheet which is a cumulative record of employees and the time they worked during the pay period. This data is collected from the time sheets. This record series also contains the time sheet for each individual employee. Each of these contain the name of employee, time worked, name of department, authorized signature, payroll beginning date, payroll ending date, dates worked, hours worked, totals and certifications. Retain for three (3) years. Destroy after audit.

Appendix II: Language from Records Retention Schedule Policy L6451

Personnel Training File - This record series documents the required training taken by classified staff. Certain classified personnel must complete initial training and training on an annual basis. This may include district staff in transportation, food services, administration, fiscal, personnel, payroll, etc. This record series may contain: Name of employee, position, dates of training, type of training, credits for training, travel expenses and other related information. Retain for three (3) years, then destroy.

Appendix III: Personal Leave Days for School Employees KRS 161.154

Personal leave granted under this section shall not be treated as having effect on the provisions of KRS 161.152 to 161.155 and shall be supported by personal statement of the school employee stating that the leave taken is personal in nature; no other reason for or verification of the leave shall be required.

Appendix IV: Sick Leave for Employee or Teacher KRS 161.155

Sick leave shall be granted to a teacher or employee if he or she presents a personal statement or a certificate of a physician stating that the teacher or employee was ill, that the teacher or employee was absent for the purpose of attending to a member of his or her immediate family who was ill, or for the purpose of mourning a member of his or her immediate family.