

*Internal Audit Report*

**PAYROLL AND TIMEKEEPING  
PRACTICES AT MAINTENANCE  
OPERATIONS AND FACILITIES  
CONSTRUCTION**



**OCTOBER  
2005**

*Office of Management and Compliance Audits*

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# Miami-Dade County Public Schools

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October 17, 2005

Members of The School Board of Miami-Dade County, Florida  
Members of the School Board Audit Committee  
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

In accordance with the Audit Plan for the 2004-2005 fiscal year, we have performed an audit of the payroll and timekeeping practices at Maintenance Operations and Facilities Construction for the ten months ended April 30, 2005. Additional testing was performed for compensatory time and part-time hourly employees. The objectives of the audit were to determine whether the payroll and timekeeping practices in place are in compliance with established District policies and procedures, and whether those practices effectively reduce the risks of lost wages, payroll irregularities, and inaccurate project and work order cost information. An additional objective of the audit was to compare various payroll timekeeping systems used by other public and private entities vis-à-vis M-DCPS.

We found instances of non-compliance with District's policies, procedures and rules; significant weaknesses in internal controls; inefficient and ineffective timekeeping practices; lost wages; and costs mischarged. These issues are discussed in further detail in the remaining sections of the report. The finding and recommendations and report content were discussed in draft form with management. They provided input on the report contents and provided written responses along with explanations needed to assure that the findings and recommendations will be properly addressed.

This audit was conducted during a period of transition and reorganization of Maintenance Operations. The new management has worked to strengthen supervision and monitoring practices. We plan a follow-up review of the implementation and enhancements made within six months of the issuance of this report.

Sincerely,

Allen M. Vann, CPA  
Chief Auditor  
Office of Management and Compliance Audits

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## EXECUTIVE SUMMARY

Our audit of payroll and timekeeping practices at Maintenance Operations and Facilities Construction disclosed that there is an urgent need for training employees in timekeeping practices, improving supervision of employees and generally holding employees more accountable for their work routines. Our recommendations are based on the following observations:

- The systems used for documenting employees' attendance are ineffective. In some cases, we saw evidence of employees improperly punching in/out or signing in/out. We observed instances where employees did not sign in or out daily, for several days during a payroll period or took time off, which was not deducted from their available leave balances. Nevertheless, employees were counted as present because there was no notification from the employees or their supervisors stating that the employees were absent.
- A District-wide practice, which is also present at Facilities Construction and Maintenance, allows employees who have not worked 40 hours (37.5 hours for DCSAA employees) to be paid overtime premium wages during the same period that compensated absences were taken. Notwithstanding this fact, the manner in which overtime wages, compensatory time and part-time hourly wages are processed is not in compliance with M-DCPS' policies, procedures and rules.
  - Overtime worked was not consistently pre-approved, and employees who did not work 40 hours (were on sick leave or vacation) during the work week were allowed to work overtime.
  - Employees were allowed to maintain their own compensatory time logs, accrue compensatory time in excess of the established maximum limit, carry and use compensatory time beyond the set deadline. Compensatory time-off was taken without deducting such time from the logs. Additionally, in most cases, we saw no evidence of compensatory time worked being pre-approved.
  - Part-time hourly employees were allowed to work hours beyond the maximum limit permitted and to accrue compensatory time, which is not permitted by M-DCPS' policy.
- Employees were observed engaging in wasteful and abusive practices. They were observed tending to personal business during working hours, entering and remaining in private residences during working hours, or were cooping and/or sleeping in District vehicles during work hours, and often were not at the school locations where the work schedule or attendance records stated they were.

Based on our observations, we made 11 recommendations. Our detail findings and recommendations along with excerpts of management response begin on page 5.

**BACKGROUND**

The Office of School Facilities (Facilities) is responsible for constructing, renovating, remodeling, and maintaining Miami-Dade County Public Schools (M-DCPS) more than 390 schools and other facilities. The Office is organized into three sections: a design unit, a construction unit and a maintenance unit. The maintenance unit, known as Maintenance Operations (Maintenance) is responsible for all aspects of preventive, routine and emergency maintenance, as well as re-roofing projects, minor capital projects (less than \$500,000), relocating portable classrooms, and plant operations and custodial support at the aforementioned facilities. The design and construction units, (hereinafter collectively referred to as Facilities Construction) are responsible for managing the design, construction, renovation and remodeling of M-DCPS' facilities.

At the start of our audit, Maintenance consisted of five (5) satellites; however, effective February 25, 2005, Maintenance was reorganized from five (5) satellites into six (6) satellites. The six (6) maintenance satellites were renamed as Region Maintenance Centers or RMaC's for short. Concurrent with this reorganization was the hiring of a new Chief Maintenance Officer and a change in the day-to-day direct reporting line of Maintenance core trades (e.g., plumbers, electricians, carpenters, etc.). The core trades at each RMaC now report directly to a Coordinator I (there are three at each RMaC), rather than to a foreperson.

<b>MAINTENANCE OPERATIONS LOCATIONS</b>		
Maintenance Operations Administration 12525 NW 28 <sup>th</sup> Avenue		
Region Maintenance Center 1 12525 NW 28 <sup>th</sup> Avenue	Region Maintenance Center 3 2780 NW 87 Avenue	Region Maintenance Center 5 15301 SW 117 Avenue
Region Maintenance Center 2 12525 NW 28 <sup>th</sup> Avenue	Region Maintenance Center 4 2950 NW 43 Terrace	Region Maintenance Center 6 24600 SW 159 Avenue

**Table 1**

Maintenance is currently comprised of 837 tradespersons (including trades forepersons) and 192 administrative and support staff, including 62 coordinators and project coordinators. (See Appendix A, page 23)

Facilities Construction is currently comprised of 264 employees, of which 202 are administrative and support staff, 26 are project coordinators (project managers), and 36 are plan reviewers/code inspectors (including six asbestos project inspectors). (See Appendix B, page 24)

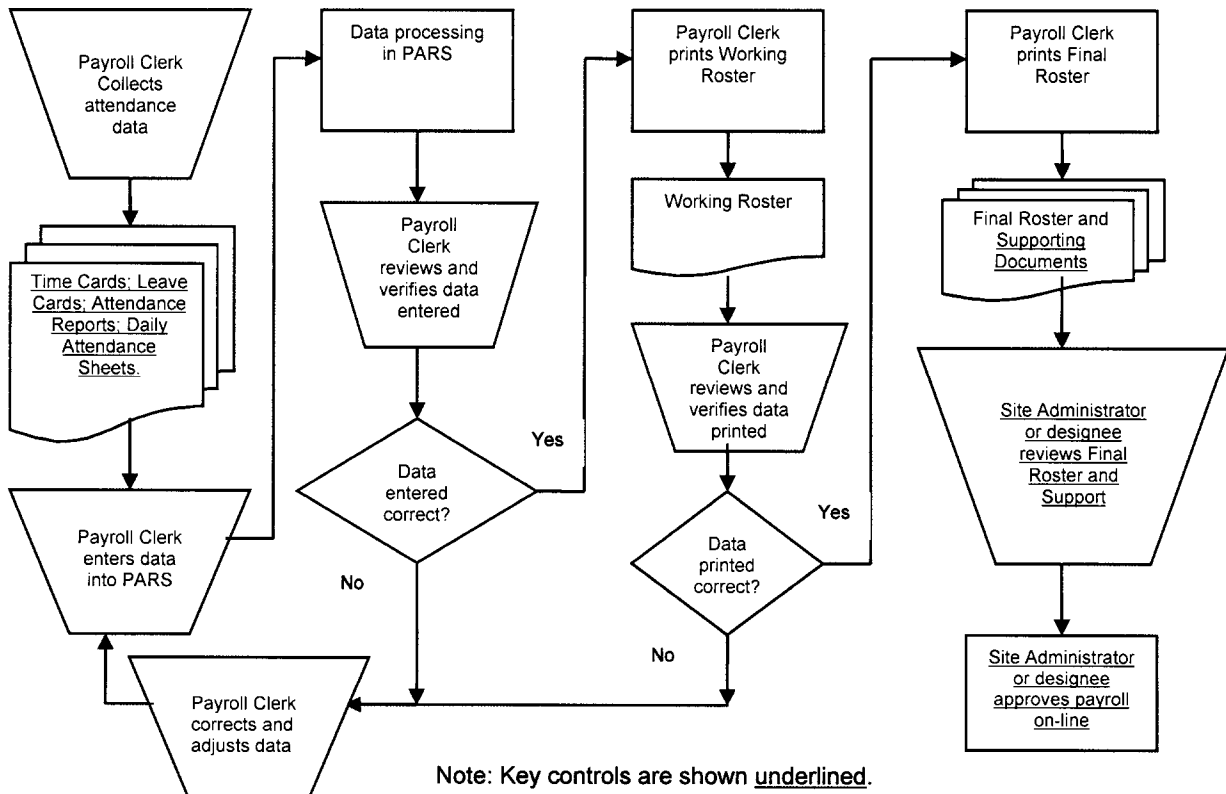
Facilities receives funding for its operations from various capital outlay funding sources. The adopted budgeted appropriations for the 2004-2005 fiscal year were \$192 million. Appendix C (page 25) shows a comparison of actual expenditures and commitments to budgeted amounts and the associated variances.

## Payroll Timekeeping Process

Facilities uses the District's Payroll Absence Reporting System (PARS) in conjunction with a series of manual processes to report all employees' attendance and time worked to the Payroll Department of the Office of Accounting. For full-time employees, the payroll and timekeeping process works on an exception basis, meaning, full-time employees are considered present for all 10 working days during each payroll period unless otherwise indicated and evidenced by documentation of employees' absence. Hence, in preparing the payroll, only known absences (i.e., sick, personal, vacation, etc.) are recorded in PARS. Overtime pay and part-time hourly employees' payroll are recorded separately, and are based on the total number of actual hours worked. The process is manually driven, from the collection of employees' time to the processing of the payroll.

Each work location within Facilities is responsible for preparing its own payroll. All but one of the locations use either some form of daily attendance sheets, or a combination of daily attendance sheets and time cards to collect employees' attendance data. The one exception, a Region Maintenance Centers, uses swipe cards in lieu of time cards. The swipe cards are part of a system, which allows for the cards to be used for both attendance data collection purposes and an entry key into the building. The other five Region Maintenance Centers have several time clocks distributed throughout the facilities. After the recent reorganization of Maintenance personnel, each center has one payroll/personnel assistant.

The processing of employee attendance data includes of the following steps:



## OBJECTIVES, SCOPE AND METHODOLOGY

In accordance with the Audit Plan for the 2004-2005 fiscal year, we have performed an audit of the payroll and timekeeping practices at Maintenance Operations and Facilities Construction for the ten months ended April 30, 2005. The objectives of the audit were to determine whether the payroll and timekeeping practices in place:

- are in compliance with established District policies and procedures;
- effectively reduce the risks of lost wages, payroll irregularities, and inaccurate project and work order cost information; and
- are comparable to payroll and timekeeping systems used by other public and private entities.

Due to the nature of the documentation presented and the high rate of exceptions, coupled with the associated risks, we extended the scope of our audit period relating to compensatory time and part-time hourly employees to the earliest dates for which document compensatory time and part-time hourly employees' activity were available. Direct salaries and wages budgeted for the areas audited were approximately \$63 million, not including fringe benefits, which approximates 30% of direct salaries and wages.

The procedures performed on a selective basis to satisfy the audit objectives were as follows:

- interviewed District staff involved in the payroll and timekeeping process;
- reviewed the organizational structure and job tasks for the function;
- reviewed related operating procedures, policies and rules;
- examined a sample of completed payrolls and supporting documents;
- observed employees' work habits;
- obtained related information from other school districts and local government agencies; and
- performed various other audit procedures deemed necessary.

Our audit was conducted in accordance with generally accepted government auditing standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States of America. This audit included an assessment of applicable internal controls and compliance with requirements of policies, procedures, School Board Rules, Florida Statutes, and Fair Labor Standards Act (FLSA) to satisfy the audit objectives.



## **FINDINGS AND RECOMMENDATIONS**

### **1. THE SYSTEMS FOR DOCUMENTING EMPLOYEES' ATTENDANCE NEED TO BE ENHANCED AND MORE EFFECTIVELY EMPLOYED**

Payroll practices at Maintenance for documenting employees' presence are ineffective. Documentary evidence reviewed provided little assurance that employees' presence for payroll purposes could be consistently vouched. Employees did not properly punch/sign in or out; employees' daily attendance and work activity were not consistently reconciled; and employees were paid as being present for days they were absent.

Maintenance and Facilities Construction use various methods to record employees' attendance, including time cards, sign-in logs, electronic sign-in, absentee logs, and telephone call-in. The payroll is processed on an exception basis, meaning that an employee is assumed to be present unless documentation indicating otherwise is presented to the payroll clerk. Hence, if an employee was absent and neither the employee nor his/her supervisor informs the payroll clerk, the employee will be processed as present for payroll purposes and his/her available leave balance unaffected.

The process is manually driven, from the collection of employee time to the processing of the payroll. It also contains a number of redundancies. Further, none of the data that are collected at their sources are either automatically linked or uploaded into PARS, the payroll processing system or general ledger. While source data should not be uploaded directly into the payroll processing system without first being reviewed and validated, this could be done on an exception basis prior to uploading. We contacted some companies that provide timekeeping and payroll reporting solutions and they indicated to us that their products typically perform such automatic links and uploading. They also indicated that among the various solutions they offer is biometrics technology for positive identification.

Employees' attendance information is recorded in the Daily Attendance Sheet (DAS), one of the most important documents in the payroll process according to the District's Payroll Processing Procedures Manual, because it is used by the administrator when validating the payroll. The manual also states that the DAS should be placed in a central location, accessible to all employees, who must daily indicate their attendance by personally noting their presence on the DAS upon arrival.

Maintenance also uses the Daily Status Form (DSF) to account for employees' attendance. The Maintenance Operations Procedures Manual requires that its trades employees use the DSF to record actual travel and labor hours to properly document the tradespersons daily activities and their corresponding labor costs to the specific project on which they worked. It further mandates that the DSF be properly completed and turned in on the same day the work is performed.

Accurate reporting and documentation of employees' attendance is a fundamental necessity in any payroll and timekeeping process. Employees' absence and presence at work need to be accurately reflected in the timekeeping system.

We requested information from nine organizations that we considered comparable to M-DCPS; however, only three of the nine organizations responded (Orange County Public Schools, Hillsborough County Public Schools and Broward County). All three agencies use a hybrid of stand alone systems, which consist of either sign-in sheets, time cards, swipe cards or a combination of all to capture employees' daily attendance.

For the most part, like M-DCPS, these agencies use the data obtained in their stand alone systems to process their payroll. For all three agencies, overtime procedures are similar to M-DCPS. One agency, though, uses a different payroll timekeeping systems to electronically collecting employees' attendance data, upload data into the payroll system to generate payroll checks and into the general ledger. The other agencies, however, indicated that, similar to Maintenance and Facilities Construction, their payroll systems do not interface with or upload data into their work order systems. Some of the payroll systems used are commercially available non-proprietary systems, while some are agency specific proprietary systems, which are comparable to M-DCPS' Payroll Absence Reporting System (PARS).

In examining the payroll records from seven payrolls for 305 sampled Maintenance employees, we noted conditions which indicated to us that the process of documenting employee's presence and absence is not effective. These conditions may result in abuse and misconduct as employees may be counted as present even if they were absent from work. There may be understatement or overstatement of work order costs, and the conditions found decrease management's ability to monitor workers' efficiency.

- There were 85 instances where employees (other than Zone Mechanics) included in our random test did not properly record their presence on a given day. Employees did not properly punch/sign in or out. Sometimes they signed in and out at the same time upon arriving at work; or signed in and out for several days at a time only as a result of our inquiry, which occurred several days into the payroll period.
- Of the 31 Zone Mechanics sampled, 24 or 77% did not sign in or out through the mail reporting system or called in or out to report their daily attendance. According to the administration, when Zone Mechanics (ZM) do not call in or sign in through the mail reporting system (the primary means for ZM to document their attendance), their attendance is alternatively verified using the time inputted in the COMPASS work order management system. However, from a control stand point there is no assurance that those employees' were actually present at work. Using the results of our sample and applying the employees' daily pay rate, we estimate the associated costs for those days in question to be \$20,478.

- Maintenance trades daily attendance and work activity are not consistently reconciled to the COMPASS work order management system. A random sample of 188 employees found that for 96 or 51% of those tested, the time reported in COMPASS did not agree with that reflected in the time cards and final attendance roster. In a large number of cases, there was no time reported in COMPASS for the corresponding work reviewed. We also found instances where the DSF was signed by the employees' foreperson in the spaces to acknowledge the date and time the employees arrived at and departed from the school. This should be done by a school site administrator, who is in the best position to validate information in the DSF.
- Throughout Maintenance Operations we found an excessive number of ad hoc daily payroll attendance sign-in sheets maintained. The official Daily Attendance Sheets (DAS) for all employees are generated by ITS and forwarded to the Payroll Department of the Office of Accounting, which distributes them to each location. However, Maintenance Operations does not use them. Instead, each department creates its own ad hoc daily attendance sign-in sheets and posts these sheets in its department. Some of these sheets were not posted, but were instead kept by the employees in their desks. Others contained only one employee. In one instance, the sign-in sheet was not printed until after our auditors requested to see it several days into the payroll period.
- Employees either did not punch in or out, or punched in only ½ day, but were paid as if present for the full day. For example, one employee did not punch in or out for three consecutive days, and only punched out (but not in) on the next day in the sequence. That employee was, however, paid as present the entire day for all four days. Another employee punched in only for ½ day on one work day and did not punch in at all on two work days during the same pay period. This employee was paid the full three days as present.
- Employees' attendance records (i.e., Daily Attendance Sheets and Zone Mechanic logs) indicated that the employees were on leave (vacation, sick or personal), but were paid as being present for those days. Consequently, the leave taken was not deducted from employee's available leave balance. One example involved an employee whose attendance log indicated that he had taken vacation leave for six consecutive days, but was processed as present on those days. Another example involved an employee who was out on personal leave, but was processed as present on that day. Another employee was reported sick for the full day, but only ½ day sick leave was deducted when the payroll was processed.

The errors and inconsistencies of the nature cited in the two immediately preceding examples were brought to staff's attention when discovered, and for three of the cases, staff made the necessary corrections. Using the employees' daily rates and applying these to the errors and inconsistencies, we have estimated the dollar effect of these known errors and inconsistencies to be about \$3,300. Notwithstanding, these provide

evidence of the ineffectiveness of the payroll attendance/time collection process. Concerned about the potential lost wages and abuses, Management has indicated to us that it would like to move toward a positive identification attendance/time collection system, and has requested funding for this purpose in its budget for the next fiscal year.

## **RECOMMENDATION**

- 1.1 Enforce procedures requiring supervisors to review daily attendance reports to determine the attendance of each employee assigned to them. Quality control reviews by management, coupled with accountability, should be a part of this process.**

**Responsible Department: Office of School Facilities**

### **Management Response:**

A major reorganization and change of management personnel which was implemented during this audit is designed around smaller management units so this monitoring can be more efficiently accomplished. The reorganization removed Area General Foremen (AGF's) from direct supervision of trades in their own unit. Management emphasizes productivity and accountability of employees. Supervisors now review daily attendance reports regularly. In addition, supervisors are required to spot check each employee's physical location against the daily attendance information.

Management piloted available alternatives to augment the daily attendance report system. The items include the use of biometric technology and Global Positioning System (GPS) tracking systems. As of May 12, 2005, 25 GPS units were turned on and later increased to 55 GPS units by the end of July. As of September 1, 2005 the Nextel radios of at least 500 employees will be equipped with a GPS tracking system allowing management to verify the location of employees during working hours. If this pilot proves to be cost effective and successful it maybe expanded.

### **URGENCY OF CORRECTIVE ACTION**

- Critical**
- Important**
- Desirable**

### **IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)**
- By \_\_\_\_\_**
- Contingent upon Funding**

- 1.2 **Ensure that employees' attendance is properly documented each day; Daily Status Forms are submitted to the work order control clerks in a timely manner, entered into the work order system and reconciled to the payroll information; consolidate the daily attendance sheets used and post them in one general location or a minimum of locations where payroll clerks can easily monitor the daily attendance; and ensure that employees adhere to guidelines in the Payroll Processing Procedures Manual.**

**Responsible Department: Office of School Facilities**

**Management Response:**

Management agrees that employee's attendance sheets should be reconciled prior to payroll being submitted and that the daily attendance sheets should be centrally posted in as few locations as possible and that employees should adhere to the District Payroll Processing Procedures Manual.

The Maintenance Work Order System utilizing data from Daily Status Forms (DSF) was not intended to tie to payroll and cannot be used for that purpose. The DSF is a means of capturing employee time on a work order level not for payroll. Management is studying options in order to determine an appropriate level of detail in gathering this data. The Maintenance Procedures Manual does not require the data in the work order system to be reconciled with the payroll system. The complexity and cost of tying the Maintenance Work Order System to the payroll system is prohibitive and if desirable must be implemented as a District-Wide initiative. A replacement of the work order system, with a new state-of-the-art system is being considered.

**URGENCY OF CORRECTIVE ACTION**

- Critical**
- Important**
- Desirable**

**IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)**
- By \_\_\_\_\_**
- Contingent upon Funding**

- 1.3 Leave cards should be submitted to the payroll clerks in a timely manner and the payroll clerks should reconcile these to daily attendance records on a daily basis.

**Responsible Department: Office of School Facilities**

**Management Response:**

Management agrees that leave cards should be submitted on time and reconciled prior to submitting payroll.

**URGENCY OF CORRECTIVE ACTION**

- Critical
- Important
- Desirable

**IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)
- By \_\_\_\_\_
- Contingent upon Funding

## **2. PROCESSES AND CONTROLS FOR OVERTIME, COMPENSATORY TIME AND PART-TIME EMPLOYEES PAY NEED TO BE STRENGTHENED**

Guidance for overtime pay, compensatory time-off and part-time employee pay are contained in the District's Salary Handbook, labor contracts and executive memoranda. Depending on the bargaining unit, there are differences in how these compensations should be paid. Our review of the aforementioned guidance uncovered many compliance and management issues.

We randomly selected seven payrolls at five of the six Maintenance satellites and reviewed 100% of those employees who received overtime pay or compensatory time-off. Additionally, we judgmentally selected nine employees in Facilities Construction who accrued compensatory time. We found the following:

### **Overtime**

- In eight (8) instances, overtime hours worked were not pre-approved. The administration explained that in five of these cases, pre-approval did not occur because the hours worked were in response to emergency conditions. Nevertheless, the District's Payroll Processing Procedures Manual stipulates that overtime worked must be pre-approved and that full-time employees cannot be reported as vacation, personal or sick and also for regular or overtime pay for the same period of the day.
- In 38 instances, Dade County Schools Maintenance Employee Committee (DCSMEC) employees were paid overtime premium even though they did not actually work (were not physically present at work) 40 hours during the normal 40-hour work week. This occurred when employees were granted one or more forms of compensated absences during the work week and their combined leave and work hours exceeded 40 hours. One employee was paid overtime wages for working (during hours later than his normal shift) on the same day that he was out on sick leave. The costs associated with the instances noted during our test period are \$13,025.

The DCSMEC labor contract in effect during the audit period states the following:

“Employees required to report to work prior to the established starting time, or required to work after the scheduled workday, shall be paid at the rate of one and one-half the regular straight time rate of pay. Employees required to work in excess of the normal 40-hour work week shall be paid at the rate of one and one-half the regular straight time rate of pay.”

The same labor contract defines the work week as five (5) consecutive days (Friday – Thursday); and the workday as the total number of hours an employee is expected to be present and performing assigned duties. The contract does not define compensated absences (i.e., vacation, sick, personal, etc.) as workdays or working hours. Further, the District’s Salary Handbook, referencing the Fair Labor Standard Act<sup>1</sup> Overtime Provisions, states that overtime pay must be granted to non-instructional employees who work in excess of forty (40) hours per week in one or more positions, at one or more work locations.

Generally, we found a lack of coherence and articulation among the different written procedures, rules, regulation and labor contract terms. There is even a disconnection among the terms within the labor contract itself. Such conflicts have resulted in unnecessarily liberal payments for overtime as the Fair Labor Standards Act and the labor contracts do not require that hours not worked be counted towards overtime. Further, management needs to evaluate its decision-making processes when employees are both granted leave and then requested to work overtime during the same work week. Allowing an employee to charge leave, (sick, vacation, etc.,) during the same work week that they are asked to work “overtime” is a questionable practice that should be minimized.

All three of the other governmental entities responding to our survey, indicated that non-salaried employees are paid an overtime premium for hours worked in excess of a normal 40-hour work week. One of these agencies includes authorized paid vacation, holidays and sick leave for overtime purposes. Another Board recognizes paid holidays and approved annual leave for overtime purposes, while the last, excludes sick leave and compensatory time-off from time worked for overtime purposes. Salaried employees (administrators) at all three entities, however, are not entitled to overtime pay.

### **Compensatory Time**

Thirty-seven (37) of the 52 Maintenance and Facilities Construction employees’ compensatory time logs reviewed were not in compliance with guidelines established for compensatory time. Discrepancies noted included:

- No evidence of supervisory approval,
- Hours carried over from one year to the next,
- Hours accrued over and above the maximum allowed,
- Compensatory time-off taken, which had not been accrued based on the “comp-time log” maintained,
- Compensatory time-off taken by the employee, but not deducted from the “comp-time log,”

<sup>1</sup> The Fair Labor Standards Act establishes minimum overtime pay requirements for workers in both the public and private sectors. It requires that all non-exempt employees be paid overtime at a rate of one and one-half times the regular rate for hours worked in excess of 40 in a week. It does not consider holiday, vacation, sick, or any other compensated leave time or work credits as hours worked.



- Compilation, maintenance and custody of the “comp-time log” delegated to the employee, and
- Mathematical errors.

Section C of the District’s Salary Handbook provides for compensatory time to be accrued at a rate of one and one-half hours of compensatory time for each hour worked.<sup>2</sup> The maximum number of hours of compensatory time which an eligible M-DCPS employee may accrue is 30 hours (i.e., 20 hours of employment at time and one-half) at any given time.<sup>3</sup> At the conclusion of the fiscal year, an eligible employee should be paid for authorized, accrued, compensatory time, based upon his/her rate of pay at the time of accrual. Compensatory time accrued prior to April 30<sup>th</sup> of the fiscal year should not be carried over into the next fiscal year and should be paid no later than the last pay period of the fiscal year.<sup>4</sup>

Throughout the year, several employees accumulated compensatory time balances in excess of the 30-hour maximum permitted by rule, without a written waiver from their supervisors. One employee, whose base salary was \$80,103, had an available balance of logged accrued compensatory time of 595 hours as of April 30, 2004, for which the employee was paid almost \$23,000 (29% over the employee’s base pay). The employee’s supervisor approved a waiver, post-factum, upon the employee’s request for payment, which allowed the employee to accrue compensatory time in excess of the 30-hour maximum, on the basis of shortage in departmental administrative staff. Another employee logged accrued compensatory time of 330 hours and, according to staff, has agreed to negotiated terms allowing the employee to take those hours as compensatory time-off over a two-year period. The effect of the known instances of non-compliance found in our sample of these 52 employees from seven different payroll periods resulted in more than \$92,600 in increased costs.

All three of the other governmental entities which responded to our survey, indicated that non-salaried employees may be granted compensatory time in lieu of overtime for hours worked in excess of a normal 40-hour work week. One of these entities limits compensatory time to a maximum of 240 hours, which can be carried over to the next year. Any hours accrued over the maximum limit must be paid to the employee. The two other entities mentioned no maximum limits; however, one indicated that the employee must use compensatory time accrued prior to June 1 of each year, by the end

<sup>2</sup> The School Board, at its March 16, 2005 meeting, ratified changes to the DCSAA 2003-2006 Labor Contract, which require the District to pay covered employees overtime for hours worked in excess of the standard work week (37.5 hours) or grant such employees compensatory time with the approval of their supervising administrator.

<sup>3</sup> The DCSAA Labor Contract permits the Bureau/Office Head or designee to authorize exceptions to the stated accrual cap.

<sup>4</sup> The 2004-2005 Addendum to the DCSAA 2003-2006 Labor Contract, ratified March 16, 2005 removed this provision from the contract and included the provision to pay employees, at their overtime rates, for accrued compensatory time not taken within 60 calendar days of after accrual. Prior to this change, employees were required to take accrued compensatory time within 60 days after accrual, or lose them.

of its fiscal year (June 30). The other entity indicated that the employee must use compensatory time accrued within a reasonable time, not to exceed six (6) weeks. As is the case with overtime pay, salaried employees (administrators) at all three entities are not entitled to compensatory time.

**Part-time Hourly Employees**

During the audit period, Maintenance and Facilities Construction employed six (6) part-time hourly employees. In reviewing the hourly employee payrolls at Maintenance, we found that three hourly employees at one of the Maintenance satellites were routinely allowed to work more than the maximum weekly hours permitted.

The District’s Salary Handbook limits part-time hourly work to 25 hours per week (30 hours for AFSCME Unit Members). It further requires an employee’s immediate supervisor to obtain a written waiver from the Coordinator of Wage and Salary, Compensation Administration, prior to that employee being allowed to work more than the maximum hours, for short periods, when unusual and extenuating circumstances prevail and that approved waivers be maintained with payroll records and provided to auditors upon request. Written waivers were not prepared.

One of the hourly employees worked in excess of 25 hours 10 of the 27 consecutive payrolls reviewed. For the other two employees, this occurred in 9 out of 19 consecutive payrolls. They were also allowed to carryover those excess hours from one pay period to the next, and use them to make up any shortage in hours worked below the 25 hour maximum. Thus, if the employee were allowed to work 61 hours during a two-week payroll period, he/she would be paid for the maximum 50 hours, but was allowed to use the 11 excess hours to make up any shortage in hours worked below the maximum during subsequent payroll periods. Those excess hours were also allowed to be designated as accrued compensatory time and taken as such, even though part-time employees are not entitled to compensatory time or overtime pay, as a general rule. A memorandum from the Executive Director of the Payroll Department, dated September 14, 2004 states that compensatory time is not allowed for part-time or hourly employees. The effect of these known instances of non-compliance found in our sample resulted in the District incurring more than \$2,500 in increased payroll costs.

<b>EXAMPLE OF ONE PART-TIME HOURLY EMPLOYEE HOURS WORKED VERSUS HOURS PAID – (EXCERPTED)</b>			
<b>Payroll Period</b>	<b>Hours Worked</b>	<b>Hours Paid</b>	<b>Variance</b>
10/24/2003 to 11/06/2003	60	50	(10)
11/07/2003 to 11/20/2003	51	50	( 1)
11/21/2003 to 12/04/2003	53	50	( 3)
12/05/2003 to 12/18/2003	57	50	( 7)
12/19/2003 to 01/01/2004	33	50	17
01/02/2004 to 01/15/2004	51	50	( 1)

**Table 2**

## **Training**

The level of non-compliance and inconsistencies suggested to us that employee training in the area of payroll might be lacking. The payroll clerks' responses to our inquiry confirmed our assertion, in that two of the nine clerks queried stated that they did not receive any formal training related to the payroll process. Of the seven, who stated that they had received training, only one employee stated that the training was received within the last two years. Most could recall receiving training only once, more than four years ago.

## **RECOMMENDATION**

- 2.1 Adhere to rules for overtime pay, compensatory time and part-time hourly employees as stated in the M-DCPS Salary Handbook and Payroll Processing Procedures Manual. Except when impracticable, overtime and compensatory time worked must be pre-approved. Also, part-time hourly employees should not be allowed to work beyond established limits.**

**Responsible Department: Office of School Facilities**

### **Management Response:**

The majority of the overtime and compensatory time used in the department is pre-approved in writing or expressed verbally. In other cases there were emergencies necessitating the time. Management agrees that adherence to rules governing overtime, compensatory time and part time hourly employees should occur. In many instances, emergency responses are necessary and pre-approval is not always practical. Management agrees that established rules concerning overtime, compensatory time and part-time hours should be followed and is implementing additional training to address this issue. Training took place on August 23, 2005 for twenty-five (25) employees, and is expected to be given annually or more often, if necessary.

### **URGENCY OF CORRECTIVE ACTION**

- Critical**
- Important**
- Desirable**

### **IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)**
- By \_\_\_\_\_**
- Contingent upon Funding**

- 2.2 The District should consider excluding hours not worked, with the exception of holidays from the computation of overtime premium paid to**

employees and consider aligning the labor contracts terms and District policies and procedures with this algorithm.

**Responsible Department: Compensation Administration**

**Management Response:**

The Office of Labor Relations and Compensation Administration will seek directions from District administration on ways to implement the audit recommendation. Such guidance is necessary because the audit recommendation would change the existing District payroll practice of including sick, vacation, and personal leave time – hours not worked – as part of the hourly work week for computing overtime pay.

Additionally, collective bargaining will have to take place in order to accomplish the recommendation and to remove some restrictive provisions present in several of the union contracts that would limit the District's effort to accomplish the recommendation.

**URGENCY OF CORRECTIVE ACTION**

- Critical
- Important
- Desirable

**IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)
- By October 1, 2006
- Contingent upon Funding

- 2.3 **Improve the management over the assignment of overtime to employees by not assigning employees overtime during the same work week that they were granted compensated leave.**

**Responsible Department: Office of School Facilities (Applies District-wide)**

**Management Response:**

Overtime and compensatory time is authorized due to a shortage of skilled workers required to perform tasks, or in response to emergencies. There has been a long-term hiring freeze and an increased demand for services.

**URGENCY OF CORRECTIVE ACTION**

- Critical
- Important
- Desirable

**IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)
- By October 1, 2005
- Contingent upon Funding

**2.4 Recover amounts related to erroneous time accrued, taken and/or paid.**

**Responsible Department: Office of School Facilities**

**Management Response:**

School Facilities will collect improperly awarded compensatory time and will continue to do so in the future.

**URGENCY OF CORRECTIVE ACTION**

- Critical
- Important
- Desirable

**IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)
- By \_\_\_\_\_
- Contingent upon Funding

**2.5 Train staff responsible for processing payroll on established payroll procedures, and provide periodic refresher training.**

**Responsible Department: Office of School Facilities**

**Management Response:**

Management has created an Executive Director position responsible for Facilities-wide training of employees in all areas including policies, procedures and professional development. Training programs have already started and as part of the effort Management agrees to contact the Payroll Department and schedule training for all payroll clerks and their supervisors. Training took place on August 23, 2005 for twenty-five (25) employees, and is expected to be given annually or more often, if necessary.

**URGENCY OF CORRECTIVE ACTION**

- Critical
- Important
- Desirable

**IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)
- By \_\_\_\_\_
- Contingent upon Funding

### **3. BETTER CONTROLS ARE NEEDED TO ENSURE EMPLOYEE AVAILABILITY**

To test the accuracy of the timekeeping practices related to employees' on-site attendance, we observed Maintenance employees punching in and out on selected days. We also observed their routines relative to their travel and on-site activities. We conducted 85 travel and on-site observations of Maintenance employees over nine weeks. Additionally, we performed 20 on-site observations of Facilities Construction's Project Managers. Among Maintenance employees, we observed conditions that were contrary to expected practices 19% of the time. Among Facilities Construction's Project Managers, that percentage was 45%.

#### Maintenance Operations

Maintenance employees were observed not performing their duties. Using their District provided vehicles<sup>5</sup>, they were observed driving to and staying for extended periods of time at unauthorized locations such as private homes, businesses, banks, the post office, etc. They were observed in their District provided vehicles taking extended lunch breaks<sup>6</sup> and otherwise remaining in the vehicles for extended periods of times, both at school locations and at non-school locations. In one instance we observed a Maintenance employee sleeping in his vehicle, which was parked in one of the satellite yards in full view of two administrators, during his normal working hours. In each observation we found that the Maintenance staff charged their time to the work order to which they were assigned, thus claiming they were at the work site performing their duties when in fact they were not. Details of these instances were provided under separate cover to management and the Inspector General's Office for appropriate follow-up.

<sup>5</sup> The Maintenance Operations Manual stipulates that the use of Board-owned vehicles is restricted to the transportation of M-DCPS employees, equipment, and supplies to and from authorized work location, and limited travel to a meal. Board vehicles should not be used for personal business such as to a bank, home, store, or any other point to conduct personal business. This is expressly forbidden.

<sup>6</sup> The Maintenance Operations Manual stipulates that employees who are located at an assigned worksite during scheduled mealtime may use a Board-owned vehicle for traveling to get a meal at the closest and most reasonable restaurant (but not a private residence). Such travel and time for eating must be accomplished during the one-half hour period allotted for the mealtime.

We were provided with a schedule of Maintenance employees daily assignments and observed that upon visiting selected schools, some employees were not present at the schools indicated. For example, we arrived at Claude Pepper Elementary at 10:00 a.m. and noted that two Maintenance employees assigned to that school on the day of the observation were not at the school.

We observed that a fair number of Maintenance vehicles left the satellite yards after 8:15 a.m. and returned before 3:00 p.m. Most Maintenance employees work a 7:00 a.m. to 3:30 p.m. shift. We examined records of "counter traffic" at the parts and supplies inventory stockrooms for selected days, noting the time written requests for materials were received by the stockroom clerk, and found that overall, only about 1% of the requests for materials were made after 3:00 p.m. This suggests that Maintenance employees are not coming back to the satellite yard to fill materials needed for the next day's work. Overall, about 40% of the materials requested on the days examined were requested between the start of the day and 8:00 a.m.; another 42% were requested between 8:01 a.m. and 12:00 p.m.; and the remaining 17% were requested between 12:01 p.m. and 3:00 p.m.

### Facilities Construction

We obtained logs/schedules listing Facilities Construction Project Managers (PM) and their daily assignments and observed numerous instances where upon visiting the listed schools, the PMs could not be located; and school staff and/or the general contractor performing work at the school stated that they had not seen the PM at the school on that day. PM's names were not registered in the school's sign-in log when they otherwise should have been and PM's could not be located at the schools they purportedly called in from. In one case, a school's Assistant Principal stated that he had never seen or met the PM assigned to his school.

Project Managers visit schools and/or construction sites and use a call-in method for reporting their location. Whenever they are in the office, they indicate their presence using the daily attendance sheets. According to the M-DCPS' Payroll Processing Procedures Manual, to document attendance of employees whose assignments consist of visiting schools or other locations, the authorizing administrator must establish detailed procedures requiring employees to "call-in" from the assigned location, upon arrival, and at each new location throughout the work day. These calls to report attendance must be logged. The Travelers Location Log (FM-5543) should be used for this purpose, and should be summarized daily on the Daily Payroll Attendance Sheet, to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period.

Supervisors in Facilities Construction have different tools by which to monitor their direct reports including: employee assignment reports/schedules, daily attendance sheets, travel logs, two-way radio/telephone, etc. Maintenance supervisors have similar tools for monitoring employees, in addition to Daily Status Forms and the COMPASS work order system. Some supervisors in Maintenance also have a District-provided vehicle. Based on our physical observations, it appears that current staff supervision and monitoring procedures are not used effectively.

We could not project the exact dollar impact of the conditions we observed; however, based on our observations, we concluded that information reported via the payroll and repair and maintenance records, particularly Maintenance work order labor costs, are likely inaccurate and cannot necessarily be relied on. More importantly, maintenance work may be lagging unnecessarily given the work order back log approximating 24,660 open work orders, as of the end of our field work.

Management has indicated that they are aware of some undesirable practices among the mobile staff and are taking remedial steps. They have met with at least one company to explore available technology to address their concerns. We have reviewed information Management provided to us regarding available technology, and have also obtained and reviewed information from various companies and Miami-Dade County<sup>7</sup> regarding time and attendance management tools and technologies, and believe that those tools and technologies reviewed could dramatically ameliorate the conditions observed. Additionally, staff in District Inspections, Operations and Energy Management and Maintenance management indicated to us that Maintenance staff currently has District-provided equipment with built-in GPS monitoring/tracking functionality. Subsequent to our audit fieldwork, Maintenance initiated a pilot program to monitor up to 25 employees using GPS technology. We found the costs of purchasing and implementing these tools and technologies to be relatively inexpensive. In the final analysis, an effective system of supervision is essential.

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<sup>7</sup> During our survey of outside agencies we learned that at least one, Miami-Dade County uses monitoring/tracking technologies to monitor their "mobile employees".



**RECOMMENDATION**

- 3.1 Improve supervision over employees' daily activities. Require supervisors of "mobile employees" to periodically visit remote worksite where "mobile employees" are assigned.**

**Responsible Department: Office of School Facilities**

**Management Response:**

Management has implemented this recommendation by employing a pilot GPS Monitoring System. Starting in April 2005 this pilot system was installed. It has since been increased to 55 units by the end of July. The District plans to expand the pilot from 55 employees to 500 effective September 1, 2005. Management agrees to utilize school or construction site sign-in sheets.

As part of the reorganization of the department, all administrators have been directed to formally visit school and non-school facilities on a periodic basis. While at the facility, Maintenance administration is required to meet with school site administration, do a follow up on work orders recently completed, discuss and update the School by School Work Plan and meet with zone mechanics and trades assigned to the site for that day.

**URGENCY OF CORRECTIVE ACTION**

- Critical
- Important
- Desirable

**IMPLEMENTATION SCHEDULE**

- Immediately (Short Term)
- By \_\_\_\_\_
- Contingent upon Funding

- 3.2 Continue to pursue the identification and implement of a system to monitor the whereabouts of "mobile employees" and M-DCPS vehicles.**

**Responsible Department: Office of School Facilities**

**Management Response:**

Management has implemented a pilot program of using Global Positioning System (GPS), in 55 Nextel phones assigned to DCSMEC "mobile" trades. This system will aid in management's ability to instill more accountability and efficiency in the mobile workforce. As of September 1, 2005 at least 500 employees will be using Nextel radios equipped with GPS tracking. If the cost-benefit analysis proves advantages to the District it may be expanded.

**URGENCY OF CORRECTIVE ACTION**

**IMPLEMENTATION SCHEDULE**

- Critical
- Important
- Desirable

- Immediately (Short Term)
- By September 1, 2005
- Contingent upon Funding

**3.3 Require supervisors to review work order costs and explain significant variances from expected costs and time.**

**Responsible Department: Office of School Facilities**

**Management Response:**

The reorganization of Maintenance completed during the audit period was designed to provide better accountability of employees and better service to the District. The close supervision provided by the new structure will enable an increase in productivity and improved use of resources. In April 2005, Management implemented a School by School Work Plan which is updated quarterly. Monitoring the completion of the Plan combined with other management tools will provide a basis for comparisons and analysis. Management is reviewing the structure of the work order system to determine the appropriate level of detail for tracking costs and variances. The current work order system which is based on technology over 20 years old is not readily adaptable. The system is under review. A cost-benefit analysis to determine the system needs as well as the level of detail for cost accounting should be done. If a new system is funded, data can be collected over time to establish a base-line for costs and comparison to outside data.

**URGENCY OF CORRECTIVE ACTION**

**IMPLEMENTATION SCHEDULE**

- Critical
- Important
- Desirable

- Immediately (Short Term)
- By \_\_\_\_\_
- Contingent upon Funding

## Appendix A – Maintenance Workforce By Trades (Occupied Positions)

Position Title	Tradesperson	Foreperson	Administrative and Support Staff	Total
Architect	-	-	1	1
Area General Foreperson	-	9	-	9
Air Conditioning and Refrigeration	65	11	-	76
Audio-visual	40	9	-	49
Carpenter	93	8	-	101
Coordinator and Project Coordinator	-	-	62	62
Construction Project Inspector	-	-	8	8
Custodian	-	-	17	17
Director (All levels)	-	-	16	16
Electrician	109	17	-	126
Environmental Technician/Hazardous Material Handler	-	-	5	5
Facility Inventory Specialist	-	-	1	1
Fence Installer	2	-	-	2
Foreperson- Emergency	-	2	-	2
Foreperson – Mill	-	1	-	1
Glazier	8	*	-	8
Grounds/Heavy Equipment Operator	22	7	-	29
Insulation Worker/ Upholstery	12	1	-	13
Manager	-	-	1	1
Mason	12	*	-	12
Maintenance Officer	-	-	1	1
Maintenance Tree Worker/ Sprinkler Mechanic/ Tractor Mower Operator	26	*	-	26
Mechanics – Equipment and Vehicle	19	-	-	19
Painter	28	6	-	34
Playground Equipment Installer	1	-	-	1
Plumber	27	6	-	33
Roofer	11	1	-	12
Security Specialist	-	-	1	1
Sheet Metal/Pipefitter/Steamfitter	29	1	-	30
Stadium Specialist	1	-	-	1
Supervisor	-	-	2	2
Support Staff**	-	-	64	64
Trades/Maintenance Helper	46	-	-	46
Welder	17	*	-	17
Work Order Clerk	-	-	13	13
Zone Mechanic	190	-	-	190
<b>Total</b>	<b>758</b>	<b>79</b>	<b>192</b>	<b>1,029</b>

\* These tradespersons are supervised by Area General Forepersons, who also supervise other trades.

\*\* Includes a school bus driver who is on workers' compensation and is temporarily at Work Order Control.

## Appendix B – Facilities Construction Workforce (Occupied Positions)

Name	Administration	Support Staff	Project Manager	Trades	Total
School Facilities	3	3	-	-	6
Facilities Construction	3	1	-	-	4
Capital Improvement	22	13	26	-	61
Facilities Support Services	-	-	-	-	-
Safety/Environmental Management	8	4	-	-	12
Asbestos Management	1	3	-	-	4
Asbestos Management (4 Day Week)	-	-	-	6	6
Facilities Construction Budgets and Control	3	6	-	-	9
A/E Selection, Negotiations & Design Management	5	4	-	-	9
Project and Contract Management	6	21	-	-	27
Facilities Planning & Construction	-	-	-	-	-
Facilities Compliance	2	3	-	-	5
Office of Planning	9	3	-	-	12
Governmental Affairs and Land Use	21	10	-	-	31
District Inspections, Operations & Emergency Management	5	10	-	1	16
Facilities ADA Compliance	1	1	-	-	2
Facilities Compliance and Quality Control*	5	7	-	21	33
Central Inspections	15	4	-	8	27
Totals	109	93	26	36	264

\* - This department/unit is not within the organizational structure of the Facilities Construction. It is, however, integrally involved in the facilities construction and maintenance function, performing plan review, building permit issuance, and inspection services. We have included it here for audit reporting purposes.

## Appendix C – Maintenance and Facilities Construction Operating Budget Comparisons

COMPARISON OF BUDGETED TO ACTUAL EXPENDITURES FOR THE OFFICE OF SCHOOLS FACILITIES (In Millions)									
Departments/Categories	Eight Months Ended February 25, 2005			Fiscal Year Ended June 30, 2004			Fiscal Year Ended June 30, 2003		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>Facilities Construction:</b>									
Regular Salaries	\$ 14,652	\$ 8,573	\$ 6,079	\$ 15,736	\$ 14,187	\$ 1,549	\$ 15,520	\$ 14,488	\$ 1,032
Overtime	187	175	12	197	183	14	149	135	14
Other	83,514	88,886	(5,372)	76,812	102,276	( 25,464)	83,733	80,284	3,449
<b>Total Facilities Construction ①</b>	<u>\$ 98,353</u>	<u>\$ 97,634</u>	<u>\$ 719</u>	<u>\$ 92,745</u>	<u>\$116,646</u>	<u>(\$23,901)</u>	<u>\$ 99,402</u>	<u>\$ 94,907</u>	<u>\$ 4,495</u>
<b>Maintenance Operations:</b>									
Regular Salaries	\$ 48,635	\$ 32,143	\$16,492	\$ 49,839	\$ 47,772	\$ 2,067	\$ 51,640	\$ 50,374	\$ 1,266
Overtime	2,516	2,540	(24)	2,532	1,728	804	2,550	606	1,944
Other	42,769	22,453	20,316	46,860	34,717	12,143	46,362	27,175	19,187
<b>Total Maintenance Operations ②</b>	<u>\$ 93,920</u>	<u>\$ 57,136</u>	<u>\$36,784</u>	<u>\$ 99,231</u>	<u>\$ 84,217</u>	<u>\$ 15,014</u>	<u>\$100,552</u>	<u>\$ 78,155</u>	<u>\$22,397</u>
<b>Total Office of Schools Facilities</b>	<u>\$192,273</u>	<u>\$154,770</u>	<u>\$37,503</u>	<u>\$191,976</u>	<u>\$200,863</u>	<u>(\$ 8,887)</u>	<u>\$199,954</u>	<u>\$173,062</u>	<u>\$26,892</u>

**Table 4**

**Note:** Amounts in "Actual" column include open purchase orders.

① - Amounts in "Actual" column include open requisitions and commitments, which amounted to approximately \$125,000 and \$1,181,000 for the fiscal years ended June 30, 2004 and 2003, respectively; and \$1,039,000 for the period of July 1, 2004 to February 25, 2005.

② - Amounts in "Actual" column include open requisitions and commitments, which amounted to approximately \$1,006,000 and \$1,472,000 for the fiscal years ended June 30, 2004 and 2003, respectively; and \$1,192,000 for the period of July 1, 2004 to February 25, 2005.

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964**, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**Age Discrimination in Employment Act of 1967 (ADEA)**, as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

**The Equal Pay Act of 1963**, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10** - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*





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