

# Floral Park – Bellerose Union Free School District

## Leave Records

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**MARCH 2019**

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli, State Comptroller

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# Report Highlights

## Floral Park-Bellerose Union Free School District

### Audit Objective

Determine whether employee leave accrual records are accurate and leave requests are adequately approved.

### Key Findings

- While leave accrual balances were accurate, not all leave taken is properly supported or approved.
- Records for 10 of 41 employees selected were missing leave pre-approval requests totaling 72 days, comprised of 452 hours for \$9,927.

### Key Recommendation

- District officials should develop and implement written procedures to ensure that all leave requests are properly approved before the leave is used.

### Background

The Floral Park-Bellerose Union Free School District (District) is located in the Village of Floral Park in Nassau County.

A five-member Board of Education (Board) is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for day-to-day District management under the direction of the Board.

The District operates two elementary schools with approximately 1,600 students.

#### Quick Facts

2017-2018 Expenditures	\$28.6 million
2017-2018 Employees	364

### Audit Period

July 1, 2016 – March 31, 2018

# Leave Records

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## What is an Effective Leave Accrual Process?

Leave accruals represent time off earned by employees. The Board is responsible for ensuring that employee leave benefits are accurately accounted for so that employees use only the leave to which they are entitled. Important controls over leave accrual usage include requiring written pre-approvals for leave time usage and verification that leave accruals are available.<sup>1</sup> Periodic independent reviews and reconciliations of leave time accrual records and balances throughout the year provide an additional control to help ensure that employees' leave balances are correct and that employees use only the leave to which they are entitled.

The District uses two methods for tracking employees' time and attendance:

1. A biometric system – used by all employees except the teaching professionals and administrative staff. The biometric system is an electronic timekeeping system that requires employees to input their identification number and scan their fingerprint to clock in and out for time worked. These time records are reviewed, adjusted and approved electronically by department supervisors. The primary benefit of using a biometric system for timekeeping is payroll accuracy. It eliminates the possibility of employees punching in and out for each other and many inaccuracies inherent in a manual timekeeping system, including manual data entry errors.
2. A manual record – indicating the time in and out, is kept in the building principal's office and is used by the teaching professionals and administrative staff. A manual log, as used by the teaching professionals and administrative staff, should be a daily time record signed by the employee, should indicate the starting and ending work times and indicate any leave accruals used.

## Leave Accrual Records Are Not Properly Supported and Approved

The District has a procedure in place that requires employees, other than the teaching professionals and administrative staff, to submit a paper leave request prior to charging the time to their accruals. The form requires the employee to indicate the type of leave and the dates requested and signature of the employee, an administrator and the Superintendent. The teaching professionals and administrative staff submit their time-off requests through the attendance tracking software and the attendance sheets document in and out times next to pre-printed names. All leave usage is reviewed by the assistant business manager, who also reconciles the teaching professionals and administrative staff's leave used

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<sup>1</sup> Given the nature that sick leave may not always be pre-approved, approval should be done directly following the leave incurred.

records from the attendance tracking software with the attendance sheets, makes any needed adjustments, then forwards the information to the payroll supervisor to process the payroll.

The payroll supervisor is responsible for transferring payroll and leave usage information from timekeeping systems to the payroll software. Once the payroll is prepared, the system updates the accrued leave record to reflect the beginning balance, leave earned, usage and the ending balance from the previous pay period. This information is printed on the employee’s check stub.

We examined attendance and accrual records for 41 of 284 employees entitled to leave benefits, and found that leave taken was not always pre-approved. Leave approval requests were missing for 10 employees for 72 days of 623 leave occurrences. These employees used a total of about 450 leave accrual hours and were paid a total of \$9,927.

**Figure 1: Leave Taken Without Pre-approval**

Department	Number of Employees	Number of Leave Days Taken Without Leave Requests	Hours without Leave Approval Requests	Amount paid
<b>Buildings and Grounds</b>	3	36	272.00	\$6,272.61
<b>Clerical</b>	2	13	75.00	\$1,674.17
<b>Food Service</b>	2	7	27.75	\$323.51
<b>Teacher’s Aide</b>	1	1	1.50	\$21.00
<b>Teaching Assistant</b>	1	13	66.75	\$1,435.13
<b>Transportation</b>	1	2	9.00	\$200.79
<b>Total</b>	<b>10</b>	<b>72</b>	<b>452.00</b>	<b>\$9,927.21</b>

Although leave accrual balances were accurate, the employees had sufficient leave accrual balances and timesheets were approved by the respective department head, leave hours used were not pre-approved. For example, one employee from the Buildings and Grounds department used 106.5 hours of leave, totaling approximately \$2,075, which was not pre-approved.

Additionally, of the 174 leave request days that were approved for the 10 employees, 37 days did not have the date the corresponding request forms were approved by either the department head or the Superintendent and 51 leave request days were approved after the leave was taken. Twenty of the 51 days were for sick leave, of which two were approved the same day the employee returned to work and the remaining 18 were approved between two and 18 days after the employee returned to work. Inserting the pre-approval date on the leave

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request form by the department head is an important control as it documents that approval was provided prior to the employee taking leave.

Although leave accrual balances were accurate, because there was a lack of proper pre-approval records for leave taken, District employees have the ability to take leave without sufficient leave accrual balances.

### **What Do We Recommend?**

District officials should:

1. Ensure that all leave requests are properly approved, including the date of approval, prior to the leave being used.

# Appendix A: Response From District Officials

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Board of Education  
Floral Park-Bellerose Union Free School District  
ONE POPPY PLACE  
FLORAL PARK, NEW YORK 11001

March 12, 2019

Mr. Ira McCracken, Chief Examiner  
Office of the State Comptroller  
Division of Local Government and School Accountability  
New York State Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, New York 11788-5533

Dear Mr. McCracken:

This correspondence is intended to serve as the Corrective Action Plan to the Audit Report completed by the Office of the State Comptroller for the period July 1, 2016 – March 31, 2018.

**Recommendation:** *Ensure that all leave requests are properly approved, including date of approval, prior to the leave being used.*

**Action Plan:** The District is committed to all leave requests being properly approved. The forms are being revised to include approval dates. In addition, forms are retained and reviewed by pay period. The review now includes two steps: that the leave days are properly included in the TimePiece system and that each leave day entered has a corresponding approved leave form. Our procedure will include vacation and personal days being approved prior to use, when applicable, and sick days being approved before the end of the next payroll period.

In closing we would like to say that we appreciated the high level of professionalism that was represented by your office during the audit. The District respects and appreciates the responsibilities of the New York State Comptroller's Office as well as the comments made in your report.

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Sincerely,

Laura Ferone  
President, FPBSD Board of Education

cc: Dr. Michael Dantona, Superintendent  
Mr. Michael Fabiano, Assistant Superintendent for Business  
Mrs. Marybeth Altobelli, District Clerk

## Appendix B: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and employees to obtain an understanding of the leave accrual and use process.
- We reviewed employee contracts and CBAs to determine employee leave benefits for the audit period.
- Using a random generated number, we selected 41 of the District's 284 employees entitled to leave benefits. From the non-instructional departments having fewer total employees, we selected 20 percent of employees, but no less than one from each department, for a total of 21 employees. From the instructional department having a larger population of employees, we selected 10 percent from each of these departments, for a total of 20 employees.
- We obtained from the payroll software module, date hired and job title. We selected July 1, 2016 for leave accruals beginning balance. From the payroll software module, we reviewed attendance records for each of the selected employees noting: beginning balance, new accruals, days used, personal days available for conversion to sick days at end of fiscal year and ending balance. We determined whether the beginning balance at the start of fiscal year July 1, 2017 matched to the previous year's ending balance. We determined whether days accrued were allowed by employees' respective collective bargaining agreement or personal contract.
- For the 41 employees' selected, we reviewed each employee's attendance reports for approval signatures to determine if any employees approve their own absences, timesheets and leave request forms. We reviewed leave requests for 623 days during our audit period for the 41 employees.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the fiscal year. For more information on preparing and

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filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the District Clerk's office.

## Appendix C: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf](http://www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

### **Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

### **Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)

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[www.osc.state.ny.us/localgov/index.htm](http://www.osc.state.ny.us/localgov/index.htm)

Local Government and School Accountability Help Line: (866) 321-8503

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