



# Internal Audit Review of Stamford Public Schools 2021 Summer School Session Timekeeping and Payroll Processes and Procedures

**Report Provided To:**

Mary Lou Rinaldi, City of Stamford Board of Finance- Audit  
Committee Chair  
Dr. Tamu Lucero, Stamford School Superintendent,  
Christopher Soules, SPS Human Resource Director,  
Joe Cozza, SPS Director of Summer School & Extended Day  
Programs,  
Bridget Fox, Stamford Mayor's Office Chief of Staff

**Report Prepared by:** Internal Auditor, Teresa Viscariello

**Dated:** May 27, 2022

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## **Exhibits:**

**A - SPS Olympian Scholar Summer School Flyer offering free to all SPS students' opportunities**

**B – Teachers (SEA) Contract Appendix B (1) 2021-2022 Stipend Schedule page 56 Summer School rates**

**C – 2021 SPS Human Resource Department Summer School Internal and External Hiring Workflow Process**

**D – City Kronos Timekeeping Policies and Procedures**

**E – SPS Guide for Kronos Edits (updated 3-2017)**

**F - SPS 4112.8 Personnel – Certified/Non-Certified Conflict of Interest & Nepotism and SPS 4118.22 Code of Ethics**

## **Sample:**

**1 – Payroll Register - Summer School**

**Background:**

In light of the Federal COVID pandemic relief funding, Stamford Public Schools (SPS) had significant financial resources available that allowed them to offer Summer School to all K-8 students during the summer of 2021. This was the first time the school district offered a Summer School program on such a large scale and for the full six week duration of Summer School (**See Exhibit A**).

Summer School Programs	Grade Levels	<u>2021</u>			<u>2020</u>		
		# Wks.	Start Date	End Date	# Wks.	Start Date	End Date
Elementary	(K-4) & (K-3)	6 wks.	6/28/21	8/6/21	4 wks.	7/6/20	7/30/20
Intermediate Elementary & Middle School	(5-8) & (4-8)				3 wks.	7/20/20	8/7/20
High School	(9-12)	6 wks.	6/23/21	7/30/21	6 wks.	6/29/20	8/7/20
English Learners	(EL)	5 wks.	6/28/21	8/6/21	4 wks.	7/6/20	7/30/20
Special Education	(ESY)	5 wks.	6/28/21	8/6/21	4 wks.	7/6/20	7/30/20

Grade levels	(K-8)	
	Start Date	End Date
3 weeks Session 1 or	6/28/21	7/16/21
3 weeks Session 2 or	7/19/21	8/6/21
6 weeks Option	6/28/21	8/6/21

Grade levels	(9-12)	
	Start Date	End Date
Session 1	6/23/21	7/12/21
Session 2	7/13/21	7/30/21
Session 3	6/23/21	7/30/21

2021 Summer School student participation was different versus prior years.

- The K-8 student attendance was significantly higher than the prior year's session.

The charts below displays total number of 2021 Summer School students that were invited and attended.

	<b>K-4</b>	<b>K-3</b>
<b>Invited</b>	<b>6,049</b>	<b>1,795</b>
<b>Attended</b>	<b>1,999</b>	<b>819</b>

	<b>5-8</b>	<b>4-8</b>
<b>Invited</b>	<b>4,924</b>	<b>1,220</b>
<b>Attended</b>	<b>766</b>	<b>146</b>

	<b>9-12</b>	<b>9-12</b>
<b>Invited</b>	<b>1,334</b>	<b>1,117</b>
<b>Attended</b>	<b>933</b>	<b>732</b>

<b>Total Student Count:</b>	<b>2021</b>	<b>2020</b>	<b>Vol incr. Y/Y</b>
<b>Invited</b>	<b>12,307</b>	<b>4,132</b>	<b>198%</b>
<b>Attended</b>	<b>3,698</b>	<b>1,697</b>	<b>118%</b>

- Community partners who were going to lead and host the “enrichment summer school program” (anything from sports to playing instruments) scheduled for the second half of day for each school backed out at the last minute.
- No lunch was provided for the students in the cafeteria due to COVID-19 protocols being followed, No coverage (or relief) for teachers was available due to staffing shortage so they remained in the classrooms with students resulting in more hours and edits added to the time worked each day.
- City's Payroll Department staff quickly discovered that certain employee's hours and rates needed to be researched and corrected to use the pay rates required by union contracts. This required additional payroll runs or the issuance of manual checks to properly pay employees for the correct rates and hours worked.
- All of this was further complicated by the timing of the implementation of the City's new payroll system Dayforce Ceridian that went live on 7-1-2021. Many processes including reporting were still being configured.

There are three ways that the City's Payroll Department processes bi-weekly SPS payroll input into the Dayforce Ceridian payroll system in order to generate employee's payments:

- ❖ Uploading an interface file that is transmitted from the Kronos timekeeping system that tracks employees hours worked by a once a day time cards swipe or by adding a manual time punch.
- ❖ Uploading an interface file that is transmitted from the Formstack extra-service voucher system that tracks the hours worked and rates (with and without student's) curriculum revisions and workshop prep time beyond contractual teaching hours.
- ❖ Manually enter individual employee transactions for Professional Development or missing time worked into the payroll system from an emailed memo sent from the SPS Administrative Office and SPS Human Resource Department.

Summer School hourly rates are each year included as part of the Teachers (SEA) union contract (**See Exhibit B**).

**Objective:**

Internal Audit will perform a review of payroll and related transactions occurring during the expanded 2021 Summer School Session. This audit will assess the integrity of the employee pay process including payments to SPS and City employees who participated in the 2021 Summer School session.

This Internal Audit will consist of interviews of key personnel from SPS and City timekeeping, payroll, and human resources staff, as well as test sample transactions, and review policies, procedures, and internal controls that ensure that payments were properly made.

If warranted, actionable recommendations will be provided.

**Scope of Work:**

The scope of the internal audit includes Summer School session timekeeping transactions from June 28, 2021 through August 6, 2021 and payroll bi-weekly transaction covering paycheck pay periods from July 15, 2021 through September 10, 2021.

**Findings:**

1. **Errors were caused by the employees recording dates and time incorrectly. The manual aspect of PD memos entry makes this process vulnerable to errors, miscalculation, and duplications.**

<b>Employee Overpayments Category</b>	<b># of Employees</b>	<b>Amount</b>
Net employee overpayments due to PD (Professional Development) memo	29	\$ 7,823.21
Net employee overpayments due to incorrect rates applied	3	826.64
Net overpayments due to employee entering incorrect hours & rates in the extras service voucher system	5	2,678.71
<b>Totals</b>	<b>37</b>	<b>\$ 11,328.56</b>

The \$11.3K employee overpayments was approximately 4.6% of \$248.8K total payroll payments made to SPS and City employees who participated in the 2021 Summer School session.

2. **Noncompliance to established SPS Kronos timekeeping policies and procedures (See Exhibit D) by SPS Administrative Office staff.**

A. Many of the timekeeping editors/approvers were re-assigned/changed mid-session in order to keep up the increased number of attending students and the need to hire more teaching staff that resulted in;

- 8 out of 11 (72.7%) initial sample tested, the timekeeping editors were not the employee's assigned reporting manager or the assigned editor that was proposed at the beginning of Summer School session.
- 14 (100%) additional sample tested, no timekeeping editors were assigned.

B. Kronos time card swiping issues experienced and identified did not get resolved in a timely manner and resulted in:

- Time cards were not properly coded/authorized for activities, swiping did not work properly in tracking hours worked (especially for Professional Development),
- Once a day swiping was allowed but the day was split for teaching and enrichment program (non-teaching activities) the new system was not properly configured to recognize hours worked and manual edits were required for this split,
- In certain school buildings the time clocks were not working properly,

C. There were significantly higher than usual volume of timekeeping manual/historical edits and correction occurred per employee multiple times a day at the beginning of 2021 Summer School session based upon initial and additional sample selected:

- 25 (100%) combined (11) initial and (14) additional employees tested had insufficient input comments entered as “department requests” for manual added time punches and historical edits.
- 14 (100%) additional employees tested the sign-offs were not properly signed off by an SPS manger/supervisor but were completed instead by the City’s Kronos Timekeeping Manager.
- 4 out 11 (36.4%) initial employees tested the added manual time edits were completed by more than 2 editors per employee and with multiple per day corrections.

D. Validating and reconciling Kronos timekeeping system time detail reports became difficult and unreliable due to the existing report limitations. New reports were created to facilitate Internal Audit testing.

**3. Violation of SPS Conflict of Interest & Nepotism guidelines and SPS Code of Ethics (see Exhibits F) for familial relationship was identified.**

A. One familial relationship was found adding manual time punch edits and entering transactions daily for a close relative to the Kronos timekeeping system by the City’s Kronos Timekeeping Manager.

**4. Inadequate segregation of duties with the same employee maintaining activities for editing timekeeping entries, coding time cards, and recording employee ID data and rates into the payroll system.**

A. SPS Human Resource employee was responsible for time editor function (manual edits, historical edits, manager sign-offs) and recording employees payroll data and rates into the new payroll system.

B. Internal Audit discovered during the audit a total of three (two internal and one external) employees who were active Summer School employees but were not entered into Dayforce Ceridian or Kronos timekeeping and were not paid initially.

**5. Lack of information and communication by the SPS Administration to the City’s Payroll Department Supervisor resulted in his lack of awareness that the decision was made to address teaching staff shortage for Summer School by authorizing the “Paraeducators” and “Substitutes” to work and be compensated at a Summer School teachers rates. Since the new payroll system was not capable of handling the multiple daily/hourly rates changes that were made in the first two payroll runs, employees were overpaid and some employees were not paid as intended.**

- 6. Bi-weekly reports for the new payroll system were not available so it was not possible to reconcile them against uploaded timekeeping interface files for the individual payroll records hours worked by each Summer School employee.**
  - A. The reports required to extract, summarize, and review payroll information for the 2021 Summer School session were not fully configured until three months after the start of the Internal Audit and months after the system go-live which delayed retrieving a workable report format for review, validation, and reconciliation.



## **Recommendations:**

1. To help strengthen internal controls, reduce the number of overpayments, and manual input errors in recording time for Professional Development (PD) into the new payroll system, the SPS Administrative Office, Associate Superintendent, or designee should consider changing existing procedures:
  - a) PD activity should go through one system by interface with the least amount of manual intervention and not be entered manually from a word document.
  - b) A new PD form should be created in the Formstack extra-service voucher system and uploaded as an interface file into the payroll system.
  - c) If items above (a-b) are not feasible an excel worksheet should be utilized instead, reviewed, and verified by supervisor/management for accuracy of hours/rates.
  - d) Before final sign-off by supervisor/reporting manager or designee they must check to ensure that the employee who is requesting PD payments was not paid in the prior pay periods.
  
2. All Summer School staff must adhere to the established City Kronos timekeeping policy and procedures that are required for internal controls. Kronos training must be made mandatory for every employee who is involved in the administration of the Summer School session and has been granted time editor functions. They must be required to enter time comments for added manual punches. The SPS Guide for Kronos Edits (**see Exhibit E**) appears outdated and might require periodic/annual revision for hours and paycode changes.

It is imperative that supervisor/manager perform assigned final sign-offs/approvals prior to the bi-weekly payroll run cycle close date and time deadline.
  
3. Summer School employees must adhere to the established SPS Conflict of Interest & Nepotism and Code of Ethic (**see Exhibit F**) policy and procedures. These policies and procedure should be presented and reviewed with employees at the same time the Kronos training is occurring.
  
4. Separation of duties is critical to an effective internal controls because it reduces the risk of both erroneous errors and inappropriate actions. SPS Human Resource department should not be performing timekeeping editing and setting up time swipe cards duties/responsibilities. These duties/responsibilities should be re-assigned to a new designee in the SPS Administrative Office. No internal employee should begin working Summer School without proper submission of appropriate information to SPS Human Resource Department.

5. Authorizing “Paraeducators” and “Substitutes” teachers to work as Summer School teachers, SPS Administration should have considered sharing and communicating pay code changes decision made to the City’s Payroll Department Supervisor before payroll run date for processed employee payments. That would have minimize the number of employee rate corrections that occurred. The City’s Payroll Department Supervisor could have been able to explore alternative pay options with the new payroll system vendor to see whether it had the functionality to perform multiple daily/hours rate changes.
  
6. With the new payroll system live, registers and reports must be made readily available after each payroll run and distributed on a timely basis to supervisors/managers by the City’s Payroll Department Supervisor. Supervisor/manager should have the opportunity to review hours entered for accuracy and completeness and flag any irregularities found and bring them to attention of the City’s Payroll Department within the payroll processing window.

## **Management Responses:**

### **From SPS:**

1. SPS Human Resources met with City of Stamford Payroll on May 20, 2022 and discussed the procedure for recording time for staff taking part in professional development related to Summer School. Going forward there will be one method of tracking this time using the existing extra-service voucher form in Formstack for upload into the payroll system. The Coordinator of Summer School and Extended Day Programs, a newly created administrator position, will ensure that all taking part in the professional development sessions will document their time using Formstack.
2. All Summer School staff with time editor access will receive training on the Kronos system with a particular focus on the procedure for manual time entries by June 30, 2022. All time cards will be approved by a Head Teacher or the Coordinator of Summer School and Extended Day Programs.
3. SPS would like to offer a clarification to a finding referred to in the body of the report, "One familial relationship was found adding manual time punch edits and entering transactions daily for a close relative to the Kronos timekeeping system by the City's Kronos Timekeeping Manager." (P.6 of the Draft dated 5/13/22) The manual edit described here was one of dozens the editing employee was tasked to complete over a two-week period involving numerous Summer School employees. When the familial relationship was identified as a concern, the Summer School administration assigned the task to other employees. The Coordinator of Summer School and Extended Day Programs will present and review the applicable Conflict of Interest & Nepotism and Code of Ethic policy and procedures with all Kronos editors by June 30, 2022.
4. SPS HR agrees that time editing should generally be completed by Summer School staff under the direction of the Head Teachers and/or the Coordinator of Summer School. However, SPS HR will continue to offer support to ensure that all employees are properly compensated. The task of setting up of employees for summer school pay will be reviewed by SPS Administration to determine the Department responsible. However, as we are only weeks away from the 2022 Summer School session, this task will remain with SPS HR for the immediate future. SPS HR has reviewed the hiring procedures with the Coordinator of Summer School to ensure the proper submission of information needed to authorize internal employees to work in Summer School. This process has already been put into effect by SPS HR.
5. SPS HR & Finance and the City's Payroll Department met on May 20, 2022 in preparation for Summer School and reviewed the pay codes for all Summer School employees. If any changes to pay codes or roles are necessary, City Payroll will be notified as soon as possible to avoid historical edits and corrections.

**From City Payroll Department:**

1. This year the BOE HR department requested that Vouchers for professional development days and Training Days be completed using Form stack extra service voucher system as recommended by the Auditor in 1C. The City Payroll Department agrees with BOE HR, and will assist in the implementation.
5. When reviewing the payroll results for the Summer School payroll last year, the Payroll Department found some employees who were being paid as substitutes during school year where now working as summer school paraeducators. In a substitutes pay record the pay rate is stored as daily rate, in a para educator pay record the pay rate is stored as an hourly rate. If a substitute worked 4 hours at summer school, the substitute would be paid the 4 hours times the daily rate of \$105. Resulting in a considerable overpayment.

After the payroll went out we received calls from many paraeducators who said they were under paid. It turned out some paraeducators were hired as teachers. They were hired as teachers, however, their payroll record said they were paraeducator, therefore they were underpaid. It appeared at least to us in payroll, that BOE HR was not informed of all of these changes. As a result the Payroll Department, in the following summer payrolls, did a dump of the Kronos file, identified paraeducators, and make changes manually in the Kronos file based on BOE HR requests. We will not do this procedure again this year.

Correction for this year, we met with BOE HR on 5/20/2022. BOE HR informed us that Summer School may have a need to use non teachers in teacher roles. When needed Summer School Administration will inform BOE HR, BOE HR will make the necessary change to HR record to pay employee properly. The City Payroll discussed with BOE HR for those paraeducators and substitutes who are switching roles, the change must be prior to the payroll being run. Therefore, the Summer School Administrator must inform BOE HR, as soon as possible, after the decision to move the employee to the teacher position.

6. Part 1 of recommendation – The payroll department can produce timely reports for Summer School to review after the payroll is run. We will send the reports that contain the Summer School pay codes to the Summer School office. The name of the report is Payroll Register – Summer School. Payroll will send the report to the administrator of Summer School (**See Sample 1**).

Part 2 of recommendation – Supervisors and Managers need to review the hours in Kronos for Summer School employees prior to approving in Kronos. After payroll receives the hours from Kronos on Monday at 11:30, there is no time for further review.

## **Approach and Work Performed:**

### **First Phase: Developed an Understanding and Collected documentation of the Process**

1. Conducted interviews with key staff personnel across the SPS and City to discuss the scope and objectives of the Internal Audit project, obtain preliminary data for SPS student attended and participated in Summer School session, and establish interview arrangements.
2. Obtained copies of financial information and other documents deemed necessary for testing.
3. Performed walkthroughs of applicable in-scope processes to validate the understanding.
4. Reviewed and analyzed the three systems reporting documentations.
5. Reviewed the applicable SPS established policies, procedures, and regulations.

### **Second Phase: Evaluated the Processes and Procedures by Testing Compliance and Internal Controls**

Specific procedures performed:

1. Selected and tested a sample of employees by tracing hours recorded time detail transaction/edits and payments made for Summer School session pay periods.
  - A. Initial sample of twelve (11) employees over seven (5) pay periods, during the testing period.
  - B. Addition testing was of on a sample of (14) employee, based upon results from initial sample.
2. Identified and assessed segregation of duties and user access controls for proper monitoring and appropriateness over timekeeping and employee payment process.
3. Verified that time and attendance information (A rate pay, Extra service vouchers etc.) agrees to appropriately approved and authorized supporting documentation.
4. Determined that the records and documentation for timekeeping are sufficient to establish an audit trail for all transactions involving employees' time.
5. Determined if payroll changes/adjustments (including changes/adjustments after time has been approved by the Supervisor) are appropriately supported, authorized and verified.
6. Reviewed appropriateness of individual tested employees time approval;
7. Verified employee hours paid agrees to the supporting documentation (timesheets) are mathematically accurate and reasonable.
8. Reviewed and assessed SPS Kronos timekeeping policies and procedures training video and determine if they reflect current practice and are in compliance with the established and adopted policies and procedures.

9. Review and determine if compensation is in accordance with the various Union contracts for various BOE Unions Teachers (SEA), Administrator (SAU), Paraeducators (POSA), and Security (SEU).
10. Finalized SPS Human Resource Department 2021 Summer School session procedures for hiring internal and external staff workflow process (**see Exhibit C**).
11. Traced sample of employee wages paid back to the time recorded for payment for accuracy.
12. Traced, reconciled, and identified Kronos CSV file submitted differences in hours recorded back to time detail reports.
13. Traced, reconciled, and identified Kronos CSV file submitted to Dayforce Ceridian paid payroll file differences.

### **Third Phase: Reporting**

At the conclusion of this Internal Audit, the draft report findings will be vetted with the SPS Human Resource Department, Stamford School Superintendent, SPS Director of Summer School and Extended Day Programs, and the Mayor's Office Chief of Staff for formal review and modified accordingly.

A final report will be submitted and presented by the Internal Auditor to the Board of Finance – Audit Committee on Thursday, June 9, 2022.

# Become an SPS OLYMPIAN SCHOLAR



Challenge your mind. Inspire your creativity. Prepare for your future.



**We are offering a FREE summer experience to ALL SPS students in grades K-8 with opportunities for:**

**Reading • Math  
Science • Technology  
Physical Education  
Art • Music • Recess  
and more!**

## LOCATIONS

Students will be assigned to a location based upon your districted school. The SPS Olympian Scholar Program will be provided at:  
Stark • Toquam • Strawberry Hill  
Rogers • AITE (middle school students)

## THREE SESSION OPTIONS

June 28 – August 6 (six weeks) or  
June 28 – July 16 (three weeks) or  
July 19 – August 6 (three weeks)

## TIMES

8am – 1pm or 9am – 2pm (based on location) with a continuation of afternoon activities offered by our Community Partners from 1pm – 4pm or 2pm – 5pm

Bus transportation is available, and breakfast and lunch will be provided.

PLEASE CLICK HERE TO REGISTER YOUR CHILD TODAY.

For more information, attend Opening Ceremonies on April 26 at 5:30-6:15pm (English):  
[https://us02web.zoom.us/webinar/register/WN\\_D-tkiNdmQxGH672wECEPjA](https://us02web.zoom.us/webinar/register/WN_D-tkiNdmQxGH672wECEPjA)

Registration closes on May 7, 2021.



<b>APPENDIX B(1) -2021-2022 STIPEND SCHEDULE</b>	
Media Innovators Advisor (per semester)	\$3,153
<b>Other School Stipends</b>	
Psychological Examiners	\$1,274
Neuropsych Evaluations (per evaluation)	\$2,102
HS Heads of Media	\$2,333
HS Dept. Heads – Base	\$3,529
HS Dept. Heads - per teacher \$316	
Elem. Grade level/Team Leaders	\$2,263
Elem. Team Leaders: Art, Music, PE, Media	\$1,132
TEAM Mentors & Mentors for Teachers on assistance	\$1,243
MS Math Support Specialists (50% teaching) / MS Literacy Support Specialists (50% teaching)	\$4,460
Summer School Head Teacher (per week)	\$105
AVID Coordinator	\$4,101
Special Olympics Coach/Coordinator	\$2,628
Special Olympics Coach(2)	\$1,577
Math Liaisons	\$2,707
Academic Coaches (Elem)	\$7,884
Academic Coaches (MS)	\$5,939
Science Coach (MS)	\$8,672
Curriculum Associates	\$4,550
Central Office TOSAs	\$6,632
District Content leaders: Art, Music, PE, Unified Art, PE/Health, Media	\$7,578
Coordinator - CEU Management	\$5,415
District Dept. Heads: Psychology, Social Work, Speech, MS Guidance	\$3,529
District Dept. Heads - per teacher \$316	
Technology Professional Development Leader	\$7,285
PSAT/SAT Test Coordinators	\$526
<b>Hourly Rates for Service Beyond Contractual Hours</b>	
Class coverage during self-directed time	\$33.53
Class splitting (full day / half day)	\$50.32 / \$25.16
Curriculum revision, staff development, workshop presentation and preparation	\$38.52
Summer school, after school clubs & tutoring	\$44.93
TEAM mentor paper reviewer (per paper)	\$28.95
<b>Service Recognition</b>	
20-24 Years	\$972
25-29 Years	\$1,222
30 + Years	\$1,594



Prepared by: Internal Auditor, Teresa Viscantiello

**FOR INTERNAL HIRES ONLY:**

Head Teacher - Associate Superintendent appointments to Summer School program. Administrative Head Teachers should sign off on Head Teachers time entries. Teachers - Selected by Head Teacher who recruits, supervises, and signs off on time entries. Payroll rates are defined by SEA union contract. Substitute Teachers - Selected by Teachers who is working in their program signs off on time entries. Payroll rates for Summer School are at the Summer Rates found on the SEA contract. Subs that were teaching were paid the teacher rate, subs that were subbing were paid the sub rate of \$105 a day. Para-Educators (Paraprofessional, Teacher Aides, Educational Assistants). Head teachers working in their program will sign off on time entries. Receive their contractual hourly rates. Parent Facilitator - Spanish speaking translation work. Head Teacher working in their program will sign off on time entries. Receive their contractual hourly rates. Security - Associate Superintendent will determine who is assigned to what school facility. Head Teacher who is working in their program signs off on time entries. Receive their contractual hourly rates.

Summer School Open Positions are Posted on SPS website

Positions are offered to internal employees first. If there is not enough interest generated, SPS HR will post externally.

There is no solid deadline date for posted open positions for Summer School. (There is a deadline on the application but it is often extended based on need and interest).

Associate Superintendent's office will send an list of selected employees who will work Summer School session to BOE HR.

Head Teacher will assign Summer School employees based upon qualification and experience with the programs.

SPS HR enters Summer School Employees into Dayforce Ceridian (payroll processing system)

An initial excel worksheet list of employees who will work Summer School (sent by Associate Superintendents Office) is used to enter into Dayforce Ceridian.

\* No new Employee ID #'s required.  
\* No Background check is required. (Internal employee has already had this done).

\* No EDF (employee data form) is required. This is not uncommon when there are a similar volume of employee changes.

SPS HR will setup Summer School employees pay rates and budget rates based upon contractual rates provided by the Summer School Office.

SPS HR enters/ issues time cards Summer School Employees into Kronos (timekeeping system)

SPS HR from initial excel process list of employees who will work Summer School again will enter them individually into Kronos.

Head teachers will determines staff assigned to editing and approving Kronos.

A csv file is transmitted for all SPS activity payroll hours to the City of Philadelphia Department for payroll processing.

PD (Professional Development) Summer Session Teachers Training

PD is performed by every teaching staff prior to the start of Summer School session without student. Director of Curriculum, Instruction, & Assessment is in charge of PD program pre K-5. Protrack system is used to track PD during the school year not during Summer School session.

There are two methods used to track PD participation and attendance:  
1.) Google sign-in sheet.  
2.) Employee is asked to provide signature sign-in and email addresses.  
Head Teachers or Summer School Office is in charge of approval.

Director of Curriculum, Instruction, & Assessment stated that all summer school teachers who were authorized to participate in PD.

SPS HR was unable to accurately track employee PD hours worked through swiping of Kronos time card. Kronos couldn't support multiple daily rates assigned for Summer School PD.

Associate Superintendent instead had to create and send a memo word document to the City's Payroll Department authorizing all PD employees payment.

Exhibit C  
pg 1/2

Date updated: 2/1/2022

Prepared by: Internal Auditor, Teresa Viscariello

**FOR EXTERNAL HIRES ONLY:**

Head Teacher - Associate Superintendent appoints to Summer School program. Administrative Head Teachers should sign off on Head Teachers time entries. Teachers - Selected by Head Teacher who recruits, supervises, and signs off on time entries. Payroll rates are defined by SEA union contract. Substitute Teachers - Selected by Teachers who is working in their program signs off on time entries. Payroll rates for Summer School are at the Summer Rates found on the SEA contract. Subs that were teaching were paid the teacher rate, subs that were subbing were paid the sub rate of \$105 a day. Para-Educators (Paraprofessional, Teacher Aides, Educational Assistants). Head teachers working in their program will sign off on time entries. Receive their contractual hourly rates. Parent Facilitator - Spanish speaking translation work. Head Teacher working in their program will sign off on time entries. Receive their contractual hourly rates. Security - Associate Superintendent will determine who is assigned to what school facility. Head Teacher who is working in their program signs off on time entries. Receive their contractual hourly rates.



Exhibit D

**Timekeeping Policy and Procedure**

The City has established the following Time and Attendance Policy and Procedure. This Policy and Procedure must be followed when entering your time into the City's automated system (Kronos) and time taken must be in accordance with the City's Employee Dependability Guidelines and Procedures.

General Statement of Responsibility

Each employee is responsible for maintaining a good attendance record. Each employee is expected to report to work on time, observe the employer's guidelines for breaks and lunch, and remain at the workstation until the established quitting time.

Sick, Vacation and Personal Leave requests must be made in accordance with these procedures and guidelines.

Roles and Responsibilities

This procedure defines the roles and responsibilities of individuals involved in the timekeeping process. It also provides guidance on the separation of duties assigned to the various individuals involved in the process.

1. Kronos Time and Attendance Manager (or designee): Individual responsible for the pre-payroll processing, employee maintenance and historical edits
2. Department Manager: The individual within the department who has fiscal and operational authority.
3. Departmental Timekeeper: The individual assigned to maintain the Kronos records for the department.
4. Designee: Any individual other than the timekeeper who has been given authority by the manager to approve changes in employee timecards.
5. Employee: Individuals who work within the department or float personnel who charge time against the departmental account.

KM – Kronos Manager    DM – Department Manager    T/D – Timekeeper/Designee    E – Employee

Responsibilities	KM	DM	T/D	E
Clock In Start/Stop Time Into Clock (Non-Exempt)				X
Alert Department Manager Or Timekeeper To Lost/Malfunctioning Card				X
Enter Non-Clocked Transactions Into Kronos For Current Pay Period			X	
Approve Corrections In Kronos For Current Pay Period		X	X	
Enter Corrections For Current Pay Period Into Kronos For Employees			X	
Approve Historic Adjustments		X	X	
Input Historic Adjustment For Employee	X			
Enter Permanent Or Cyclical Changes In Kronos For Schedules And Accruals	X			
Adjust/Add Pay Codes, Work Rules, Clock Assignments	X			
Assign Replacement Badges	X			

## Collection of Transactions

This procedure is to be used for the collection of actual hours worked by hourly employees (i.e., FLSA non-exempt) and leave time taken for all employees. It is essential that all hours be accurately classified and correctly accounted for in the Kronos timekeeping system. Please note that this includes periods worked and leave time taken, paid or unpaid.

Training: Employees should be trained in the correct procedures for timekeeping systems. This currently comprises Kronos Badge Reader, as well as the Kronos desktop system for department Timekeepers and Department Managers, system functionality, recording clock codes, correction procedures, and transaction review capabilities. All Timekeepers and Managers are expected to participate in one course of departmental training. Successful completion of training is to be documented in the employee file maintained by the department. Additional training is available upon request.

Access: Employees are required to clock in their assigned device group only to ensure their badge is read by the system. Employees are strictly prohibited from logging in time for other employees.

Time Entry: All hourly employees (including hourly timekeepers) will clock in when they begin work and clock out when they complete work. All salaried (i.e., FLSA exempt) employees will clock in on a daily basis only. All employees must communicate non-clocked transactions (vacation, sick, personal, offsite meetings, etc.) to the department Timekeeper or Department Manager for proper entry. All employees (including salaried) will record leave time taken. This may be recorded by either the Timekeeper or Manager, according to departmental policy.

Timekeepers do not have access to make corrections or approve their own timecard. Corrections should be made by the department director, manager, or a department designee.

Verification of time must be completed on a daily basis. This will eliminate last minute alterations on the payroll close day.

Accountability: Each department must have a plan in place for timekeeping coverage in the event of absence of the assigned Timekeeper. The recommendation for each department is to designate a Timekeeper and Timekeeper designee, Department Manager and Department Manager designee to approve Department Manager timecard, and one (1) additional alternate for coverage.

Each department must establish a system to monitor all corrections made to employees' Kronos records, and to assess compliance and accuracy. All changes, additions and deductions must be accompanied by a comment indicating the reason for the manual entry.

Communication of timecard information, accrual time, absences or other personal information entered into the system to anyone other than the employee, Department Manager or Human Resources is strictly prohibited and can lead to loss of access as an editor and possible discipline.

Timeline: Pay Period Close is the Monday after the pay period ends. Timekeepers have until 11:30 a.m. Monday to complete and add transactions. No changes are to be entered directly into the Kronos system after the deadline. Changes added after the deadline will not be reflected in the paycheck, and any alterations to a timecard after the payroll deadline are considered a violation of policy.

Holidays and Processing: In the event that a Holiday impacts the processing of a payroll, look for communications directly from the Time and Attendance Manager or the Payroll Office for deadlines.

A Friday holiday will often call for a noon deadline on a Monday, and a Monday Holiday may result in a 10:00 a.m. Tuesday deadline. Refer to official communications for exact deadlines.

Time Entry: Employees are reminded that they are responsible for accurately recording and entering their time. Furthermore, employees are expected to comply with the provisions of their respective collective bargaining agreement and/or City's policies and procedures pertaining to hours of work.

1. *Hourly Employees:* All hourly employees are expected to clock in just prior to the beginning of their regular shift. The method for clocking in and out will vary by location (e.g., hand scanner, swipe card, time card, etc.). Employees may not clock in earlier than seven (7) minutes before the beginning of their shift, unless authorized by their Department Manager. All employees are expected to clock in and be at their work site ready to begin work at the beginning of their shift.

Under applicable wage and hour laws, employees will not be docked for clocking in up to seven (7) minutes after the beginning of their shift, but are still considered late/tardy under the policy. Employees who clock in after this seven (7) minute period will be docked pay in fifteen (15) minute increments, and may be subject to discipline.

All hourly employees must also clock out at the end of their shift. Employees are not permitted to clock out more than seven (7) minutes past the end of their shift, without the prior approval of their supervisor. Overtime must be authorized by the employee's Department Manager in advance.

Hourly employees who take time off during the work day, above and beyond their contractual breaks, to attend to personal or other non-City/Board business, must clock out when they leave and clock in when they return. Arrangements to be compensated for this time can be made by utilizing sick, vacation and/or personal leave time, as appropriate. Use of all accrued leave time should be consistent with the City's policy.

No more than five (5) times per calendar year, hourly employees who are tardy at the beginning of their workday up to thirty (30) minutes, due to circumstances beyond their control, may be permitted, with their Department Manager's approval, to work beyond the end of their regularly scheduled work day to make up the time. In order for employees to avail themselves of this benefit, however, such time must be made up on

the day in question. Hourly employees in positions that have shift replacements (for example, E911 and WPCA) are not permitted to work beyond the end of their regular shift. Under no circumstances are employees permitted to skip or work through contractual breaks and/or lunch in order to make up their time due to tardiness.

Employees are not required to clock in and out for contractual lunch and breaks, but are reminded to comply with the requirements for taking breaks, as well as the time limits set forth in their respective collective bargaining agreement or City policy.

2. *Salaried Exempt Employees:* All salaried employees working for the City, and substitute teachers employed by the Board, may only clock in once upon arrival to work. Salaried employees and substitute teachers are directed not to clock out at the end of the workday.
3. *Kronos Card:* An employee having problems clocking in and/or out should contact their Department Manager or designee so the problem may be corrected. Employees, who are issued cards for clocking in and out, are expected to bring the card to work each day. Employees who lose their card or have a damaged card should report this immediately to their Department Manager or designee so arrangements can be made to replace the card. Employees are not to clock in or clock out any other employee under any circumstances.
4. *Non-Clocked Transactions:* Employees are expected to follow the current departmental and contractual requirements in effect for the use and reporting of excused absences (e.g., sick, vacation and personal leave). All employees should communicate non-clocked transactions (vacation, sick, personal, offsite meetings, etc.) to the department Timekeeper or Department Manager for proper entry. All employees (including salaried) will record leave time taken. This may be recorded by either the Timekeeper or the Department Manager, according to departmental policy.

#### Review/Correction of Transactions

This procedure provides guidance on identifying and correcting errors in employees' Kronos timekeeping system. These procedures may be conducted as often as deemed necessary by the Department Manager or designee. However, they must be conducted at least once prior to the close of the timekeeping cycle. It is in the best interest of the department and the employee to identify all errors daily prior to the close of the period.

The Department Manager or designee should conduct a review of the Time Detail Reports to identify errors and to test the report. Examples of transactions to review closely during your review include:

- Early or late clock-ins/outs
- Employees associated with the department
- Hours worked for the period
- Hours worked in a day
- Leave time taken
- On-call work

- Overtime worked
- Unusual or incorrect clock codes

Carefully monitor your employees' non-clocked transactions. Kronos will not delete duplicate transactions, which could result in the employee being overpaid. (Example: Timekeepers record vacation time and forgets that they have done it and they record it again. This will result in two entries of VAC on the same day.)

Each department should have its own review process to identify errors unique to their department. This might include using leave schedules, assignment sheets, or other documents to identify errors in clocking transactions. Any errors discovered by the Department Manager or Timekeeper must be documented using a standardized process designated by the department (e.g., log, form, or e-mail).

If employees discover an error in their paycheck, they should notify their manager. This notification should be returned to the Timekeeper in adequate time to allow for review and correction in Kronos prior to close of the timekeeping cycle. The Department Manager must authorize the correction request unless the Department Manager has delegated this responsibility to another individual. Timekeepers may be delegated this responsibility, but may not approve corrections to their own time records.

Timekeepers may enter changes for the current pay period until 11:30 a.m. Monday for the previous pay period. Any errors identified after closing will be corrected by entering a historical adjustment into Kronos.

### Historical Adjustments

This procedure provides guidance on processing historical adjustments to correct errors discovered after the timekeeping cycle has been closed.

Any adjustments made to the employee's time maintenance record must be documented and processed through the Kronos timekeeping system. Historical adjustments must be approved by the department manager or management designee to indicate authorization of the adjustment. Timekeepers may not authorize their own historical adjustments. An email outlining the error and required changes should be sent to the Time and Attendance Manager. Include the hours and type of hours (regular, overtime, vacation, etc.) in the email. The request will be processed and added to the following pay period.

Historical edit requests must be received no later than 12:30 p.m. on Friday to be added to the current week. Any requests received after that deadline are unable to be included and will be processed for the following week.

### All Other Kronos Adjustments

All permanent and provisional changes to schedules, pay rules, etc. that require a Personnel Action Form (PAF) will only be entered into Kronos after the PAF has passed through appropriate channels for approvals and has been entered by Human Resources into the human

resource information system (HRIS) system. PAFs are entered after payroll "Begins New" on Thursdays. Kronos data changes are delivered by Human Resources on Fridays and Mondays for entry into the Kronos System.

#### Review and Reminders for Editors and Approvers

- ✓ Weekly timecards should represent the employee time for the week stated. In order to properly document any back pay due to an employee please contact payroll and the Time and Attendance Manager. Do not make up time for prior weeks by increasing regular time in the current week.
- ✓ When editing an employee's timecard utilize the "Add Comments" section, leave a Note under the "Add Comments" section. After selecting a comment, make sure to leave a detailed note. This is required for any addition or authorized deduction.
- ✓ Ensure employee timecards reflect the number of hours only for which they are eligible to be compensated. If an employee has less than their daily scheduled hours, make sure the correct number of hours is entered for any excused absence/absences.
- ✓ By Friday of each pay period, editors are responsible for ensuring each employee timecard is accurate and up to date and all historical edit request are sent by 12:30 p.m.
- ✓ Each Monday or the first workday following a pay period, Department Managers are required to sign off on timecards by 11:30 a.m. deadline.
- ✓ If timecards meet the Department Managers approval, you may sign off on all timecards by individually selecting each timecard and selecting Approvals Sign Off.
- ✓ Change your password on a regular basis and never share it with anyone, including assistants or associates. It is a violation of policy to use Department Managers' login to edit timecards on their behalf.
- ✓ Make sure you are logged off of Kronos when you are not using the system.
- ✓ Employees are to swipe using only their own cards.
- ✓ Approvers must not delegate their sign off authority to non authorized personnel.
- ✓ Employee timecards should be reviewed on a regular basis.
- ✓ Confirm approval for hours worked in excess of employee scheduled hours.
- ✓ Failure to review and sign off on an employee timecard may result in that employee not being properly paid.



Please be advised that individuals who violate any of the rules set forth in this policy and procedures may be subject to disciplinary action up to and including dismissal.

Acknowledgement of Receipt of  
City of Stamford Timekeeping Policy and Procedure

I acknowledge that I, the undersigned, have received a copy of the City of Stamford's Timekeeping Policy and Procedure. I understand that it is my responsibility to read, understand, become familiar with, and comply with this Policy and Procedures.

Please read, sign and date this receipt and return it to the Time and Attendance Manager.

Date: \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Employee Name (Print): \_\_\_\_\_

Department/Business Unit: \_\_\_\_\_

Stamford Public Schools  
Human Resources Department  
**GUIDE FOR KRONOS EDITS**

*Exhibit E*

Absence Reason	Paraeducators 6.5 Hour Day	Security Worker 8 Hour Day	School-Based Clerical (UAW) 7, 7.5, or 8 Hour Day
<b>Personal Illness</b>	Pay Code: <b>Sick</b> Sick may only be used for illness of the employee.	Pay Code: <b>Sick</b> Sick may only be used for illness of the employee.	Pay Code: <b>Sick</b> Sick may only be used for illness of the employee (or for 3 family illness days per calendar year)
<b>Family Illness</b>	Pay Code: <b>BOE Ed Asst, CL, Sec. Family III</b>	Pay Code: <b>BOE Ed Asst, CL, Sec. Family III</b>	First 3 Days of Calendar Year: Pay Code: <b>Sick</b> Comment: <b>"2-Family Illness"</b>  Beyond First 3 Days: Pay Code: <b>VAC-3</b> Comment: <b>"2-Family Illness"</b>
<b>Work Injury / Workers Comp</b>	Pay Code: <b>Sick</b> Comment: <b>"BOE - Work Injury"</b>  If sick time is not available, contact BOE Human Resources.	Pay Code: <b>Sick</b> Comment: <b>"BOE - Work Injury"</b>  If sick time is not available, contact BOE Human Resources.	<b>Contact Cathrine Machalski in City Human Resources, ext 5397.</b>
<b>Personal Business</b>	Pay Code: <b>Personal</b>	Pay Code: <b>Personal</b>	Pay Code: <b>Personal</b>
<b>Vacation</b>	<b>N/A</b>	<b>N/A</b>	Pay Code: <b>Vac-3V</b>
<b>Religious Holiday</b>	Pay Code: <b>BOE Ed Asst Religious Holiday</b>	<b>N/A</b>	<b>N/A</b>
<b>Bereavement</b>	Pay Code: <b>Bereavement</b>  5 Days for death of Spouse, Parent, Child, Brother, Sister, Grandparent, Grandchild. 3 Days for death of Spouse's Immediate Relative (Parent, Brother, Sister), Son-in-Law, Daughter-in-Law. 1 Day for death of First Cousin, Aunt, Uncle, Niece, Nephew, Spouse of a Spouse's Immediate Relative. (07/01/2013 - 07/30/2016)	Pay Code: <b>Bereavement</b>  5 Days for death of Spouse, Parent, Child, Brother, Sister. 3 Days for death of Grandparent, Grandchild, Spouse's Immediate Relative (Parent, Brother, Sister), Son-in-Law, Daughter-in-Law. 1 Day for death of First Cousin, Aunt, Uncle, Niece, Nephew, Spouse of a Spouse's Immediate Relative. (07/01/2013 - 07/30/2016)	Pay Code: <b>Bereavement</b>  5 Days for death of Spouse, Parent, Child, Grandparent, Grandchild, Brother, Sister, "Any other relative permanently domiciled in the employee's household." 3 Days for death of Mother-in-Law, Father-in-Law, Sister-in-Law, or Brother-in-Law. 1 Day for death of "Any other relative in the event that such other relative is not domiciled in the employee's household." (07/01/2010 - 06/30/2017)
<b>Jury Duty</b>	Pay Code: <b>Jury</b>	Pay Code: <b>Jury</b>	Pay Code: <b>Jury</b>
<b>Tardy</b>	When a paraeducator is late to work, he/she may use <b>Personal time or be deducted for the time.</b> The employee may also make up the time with approval from the building administrator - 10 times per year.	When a Security Worker is late to work, he/she may use <b>Personal time or be deducted for the time.</b> The employee may also make up the time with approval from the building administrator - 10 times per year.	When a clerical employee is late to work, he/she may use <b>Vacation or Personal time, or be deducted for the time.</b> The employee may also make up the time with approval from the building administrator - 5 times per year.

Absence Reason	Paraeducators 6.5 Hour Day	Security Worker 8 Hour Day	School-Based Clerical (UAW) 7, 7.5, or 8 Hour Day
<b>Delayed Opening</b>	Pay Code: <b>Excused</b> Amount of Time: Equal to time needed to complete a 6.5 hour work day. Comment: " <b>BOE - Delayed Opening</b> "	Pay Code: <b>Excused</b> Amount of Time: Equal to time needed to complete a 8 hour work day. Comment: " <b>BOE - Delayed Opening</b> "	Clerical staff are expected to report to work at his/her regularly scheduled time. If the employee arrives late to work, see <b>Tardy</b> .
<b>Early Dismissal - Inclement Weather</b>	Pay Code: <b>Excused</b> Amount of Time: Equal to time needed to complete a 6.5 hour work day. Comment: " <b>Schools Closed Due to Inclement Weather</b> "	Pay Code: <b>Excused</b> Amount of Time: Equal to time needed to complete a 8 hour work day. Comment: " <b>Schools Closed Due to Inclement Weather</b> "	Clerical staff are expected to work a full day. If the building administrator dismisses staff, the clerical staff may also leave but the time must be charged to his/her <b>Vacation or Personal</b> time.
<b>Early Dismissal - Staff Development</b>	<b>Full work day</b> for Paraeducators	<b>Full work day</b> for Security Workers	<b>Full work day</b> for Clerical Staff
<b>Early Dismissal - Day before Holiday</b> (i.e. Thanksgiving Recess, Holiday Recess)	If the building administrator chooses to dismiss employees after all students have left:  Pay Code: <b>Excused</b> Amount of Time: Equal to time needed to complete a 6.5 hour work day. Comment: " <b>Approved by Supervisor</b> "	If the building administrator chooses to dismiss employees after all students have left:  Pay Code: <b>Excused</b> Amount of Time: Equal to time needed to complete a 8 hour work day. Comment: " <b>Approved by Supervisor</b> "	Clerical staff are expected to work a full day. If the employee has permission from the building administrator to leave early, the time must be charged to his/her <b>Vacation or Personal</b> time.
<b>District-Based Professional Development Day</b>	Pay Code: <b>Reg-11</b> Amount of Time: 6.5 Comment: " <b>BOE - Off-Site Meeting</b> "	Pay Code: <b>Reg-11</b> Amount of Time: 8 Comment: " <b>BOE - Off-Site Meeting</b> "	Pay Code: <b>Reg-11</b> Amount of Time: Standard Daily Hours Comment: " <b>BOE - Off-Site Meeting</b> "

Holidays	Edits Will Be Done by the Human Resources Department	Edits Will Be Done by the Human Resources Department	Edits Will Be Done by the Human Resources Department
<b>School Holidays</b>	Edits Will Be Done by the Human Resources Department	Edits Will Be Done by the Human Resources Department	N/A
<b>School Closed Full Day Due to Inclement Weather</b>	Edits Will Be Done by the Human Resources Department	Edits Will Be Done by the Human Resources Department	Edits Will Be Done by the Human Resources Department

All employees must swipe in when they arrive at work, and swipe out when they leave work. When an employee is late to work, or if an employee needs to leave work early, the employee must swipe in or out to reflect the late arrival or early departure, and the building Kronos editor will make the necessary edit of the missing time.

If an employee forgets his/her Kronos card, or if he/she has the card but forgot to punch, the building Kronos editor must edit the time with the comment: "1 - FORGOT CARD" or "1 - FORGOT TO PUNCH" or "1 - LOST CARD."

When editing an employees' time, should you receive a warning for the edit (pay code balance is overdrawn, do you want to continue?), contact Human Resources (x4975) for instructions - DO NOT OVERRIDE.

Exhibit F  
Dg1/2

4112.8

4212.8

## **Personnel - Certified/Non-Certified**

### **Conflict of Interest & Nepotism**

All school employees must avoid any situations leading to or likely to lead to a conflict of interest. For example:

1. Employees shall not be assigned to supervise or evaluate other employees to whom they are related by blood or marriage.
2. Employees whose job duties include responsibility for payroll, accounting, auditing or personnel matters shall take no part in any decision or action that involves other employees to whom they are related by blood or marriage.
3. No employee shall, either directly or indirectly, use his or her position to attempt to affect the employment of a person to whom he/she is related by blood or marriage.
4. Employees shall not participate in the hiring of individuals to whom they are related by blood or marriage.

**See Policy 4118.22/4218.22 – Code of Ethics**

**Policy Adopted:**

June 24, 2008

**Amended:**

December 3, 2013

4118.22

4218.22

## Personnel – Certified/Non-Certified

### Code of Ethics

The Board recognizes that its responsibility to the community and to the students whom it serves requires a commitment to the highest ethical standards.

Therefore:

- I. The Board will ensure that its employment practices strive toward the highest degree of professional competence, consistent with ethical and fair labor practices.
2. Neither the Board nor any employee shall engage in, or have a financial interest, directly or indirectly, in any activity that conflicts, or raises a reasonable question of conflict, with their respective duties and responsibilities.

Any employee of the Board should refer any question concerning the above to his/her immediate supervisor.

### Conflict of Interest

The Board of Education wishes to avoid any conflict of interest on the part of its employees regarding their personal interests and the interests of the school district in dealing with suppliers, contractors and all organizations or individuals doing or seeking to do business with the school district. For this reason, the Board of Education prohibits employees from directly or indirectly soliciting any gift; or accepting or receiving any gift having a value of twenty-five dollars (\$25) or more, whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise, or any other form, under circumstances in which it could be reasonably inferred that the gift was intended to influence the Board member or employee in the performance of his/her official duties or was intended as a reward for any official action on his/her part.

### **Policy Adopted:**

June 24, 2008

*Sample 1*

Dept.	EE ID	Check Date	Last Name	First Name	Pay Code	Pay Rate	Hours	Earnings
Totals (1860 Records Total)								
01 Magnet Program (18 Records Total)								
01792		5/19/2022	[REDACTED]	[REDACTED]	79 CLASS COVERGE	57.148	4.160	209.550
17768 (2 Records Total)								
5/19/2022		5/19/2022	[REDACTED]	[REDACTED]	79 CLASS COVERGE	63.493	2.000	100.600
5/19/2022		5/19/2022	[REDACTED]	[REDACTED]	7J After School	63.493	36.000	1,617.480
17768								
19458		5/19/2022	[REDACTED]	[REDACTED]	79 CLASS COVERGE	63.493	38.000	1,718.080
19458								
40163		5/19/2022	[REDACTED]	[REDACTED]	79 CLASS COVERGE	63.493	0.670	33.540
40163								
40587		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	0.670	33.540
40587								
40587		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	46.500	1,395.000
40587								
41239		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	46.500	1,395.000
41239								
41239		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	29.750	892.500
41239								
42915		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	29.750	892.500
42915								
42915		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	28.750	862.500
42915								
42915		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	28.750	862.500
42915								
61414 (2 Records Total)								
5/19/2022		5/19/2022	[REDACTED]	[REDACTED]	9Q WORKSHOP	30.000	6.000	180.000
5/19/2022		5/19/2022	[REDACTED]	[REDACTED]	9Q WORKSHOP	30.000	6.000	180.000
61414								
62017		5/19/2022	[REDACTED]	[REDACTED]	79 CLASS COVERGE	56.807	1.660	83.820
62017								
62017		5/19/2022	[REDACTED]	[REDACTED]	7J After School	56.807	9.000	404.370
62017								
62017		5/19/2022	[REDACTED]	[REDACTED]	79 CLASS COVERGE	63.355	10.660	488.190
62017								
62017		5/19/2022	[REDACTED]	[REDACTED]	79 CLASS COVERGE	63.355	2.250	88.030
62017								
62324		5/19/2022	[REDACTED]	[REDACTED]	7J After School	63.355	2.250	88.030
62324								
62324		5/19/2022	[REDACTED]	[REDACTED]	7J After School	63.355	10.000	449.300
62324								
62324		5/19/2022	[REDACTED]	[REDACTED]	7J After School	63.355	10.000	449.300
62324								
65097		5/19/2022	[REDACTED]	[REDACTED]	7J After School	62.821	24.000	1,078.320
65097								
65097		5/19/2022	[REDACTED]	[REDACTED]	7J After School	62.821	24.000	1,078.320
65097								
65919		5/19/2022	[REDACTED]	[REDACTED]	7J After School	56.273	13.500	606.560
65919								
65919		5/19/2022	[REDACTED]	[REDACTED]	7J After School	56.273	13.500	606.560
65919								
67165		5/19/2022	[REDACTED]	[REDACTED]	7J After School	52.128	1.000	44.930
67165								
67165		5/19/2022	[REDACTED]	[REDACTED]	7J After School	52.128	1.000	44.930
67165								
68754		5/19/2022	[REDACTED]	[REDACTED]	9Q WORKSHOP	30.000	22.000	660.000
68754								
68754		5/19/2022	[REDACTED]	[REDACTED]	9Q WORKSHOP	30.000	22.000	660.000
68754								
69304		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	15.750	472.500
69304								
69304		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	15.750	472.500
69304								
69666		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	30.500	915.000
69666								
69666		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	30.500	915.000
69666								
69666		5/19/2022	[REDACTED]	[REDACTED]	94 TUTORING	30.000	283.480	10,094.000
69666								