Seattle Public Schools
The Office of Internal Audit

Employee Leave Time Internal Audit Report

September 1, 2013 through August 31, 2016

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Executive Summary

Background Information

The District employs approximately 6,300 full time equivalent employees, the majority of whom accrue leave time for absences such as personal, sick and vacation. Board Policy No. 5400 governs employee leave time and ensures compliance with the Revised Code of Washington. Collective bargaining agreements, management compensation bulletins, and payroll administrative procedures set forth the rules, regulations, and procedures related to accruing leave, and requesting and reporting the use of leave time.

The District uses Employee Self Service (ESS) as its payroll system for reporting employee time and attendance. ESS is an exception-based system, thus employees' regular working hours are pre-populated into the system. Employees only need to access the system to report absences, which are considered exceptions to their regular schedule. If there are no absences that need to be reported, employees do not need to log into the system to record time worked or to certify that their payroll is accurate. Unless employees log in to ESS to record their absences, they are automatically paid their regular wages with no reduction in their leave benefit balance. This applies to standard employees with regular schedules. Hourly employees must log in to ESS to record their hours worked.

In addition to ESS, the District has a substitute management system, Subfinder (replaced with Aesop on July 1, 2016). The substitute management system is used to request and dispatch substitutes to fill employee absences (sick, personal, vacation, etc.) or for other matters such as professional development workshops. Only employees in substitutable positions such as teachers, paraprofessionals, and clerical staff use this system. ESS and the substitute management systems are separate systems with different functions, and the systems are not integrated. Therefore, if a substitutable employee needs a substitute to fill-in for their absence, the employee must record the request for a substitute in the substitute management system and record their actual absence in ESS. If no substitute is needed an employee is only required to report the absence in ESS.

Schools and some departments at central offices have timekeepers to monitor time reporting; however, employees are ultimately responsible for their own leave time. Employees are responsible for recording all absences, and managers are responsible for ensuring that employees are accurately recording absences to ensure accurate time accounting and payroll processing.

District management was alerted to possible absence variances between ESS and Subfinder that may have resulted in unrecorded leave time for substitutable employees. An initial analysis of employee leave time conducted by District management confirmed the discrepancies between absences recorded in Subfinder and ESS, as well as concerns regarding potential unrecorded leave for central administration staff. This information prompted management to request an internal audit of employee leave time for substitutable employees and for non-represented management staff and school administrators.

This audit will also highlight those areas where employees may not have clear guidance on the procedures they are expected to perform, and it will identify those situations where they have not been provided adequate resources to perform these key functions properly.

Roles and Responsibilities

This audit was completed as part of the amended Annual Risk Assessment and Audit Plan approved by the Audit and Finance Committee on December 13, 2016. District management became aware of concerns related to employee leave time, and upon conducting an initial review determined the concerns could be significant and requested Internal Audit services to ensure a thorough and objective review. District management has the primary responsibility to establish, implement, and monitor internal controls. Internal Audit's function is to assess and test those controls in order to provide reasonable assurance that the controls are adequate and operating effectively. We conducted the audit using due professional care, and we believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Audit Objectives and Scope

The objectives of this audit were to determine if:

- Employee absences were properly recorded in the District's time and attendance system for the following employee groups:

  o Employees Using Subfinder, including Certificated Non-Supervisory Employees, Paraprofessional Staff, and SAEOP (Seattle Association of Education Office Personnel) for the period of September 1, 2014 through August 31, 2016.

  o Non-represented management employees and PASS employees (Principals' Association of Seattle Schools) for the period of September 1, 2013 through August 31, 2016.

- The District has implemented adequate internal controls over employee leave time to ensure accurate reporting and compliance with the District's policies and procedures.

Audit Approach and Methodology

To achieve the audit objectives, we performed the following procedures:

- Planned the audit in cooperation with staff from the Business and Finance, Human Resources, and Payroll departments to ensure that we had a strong understanding of the District's leave time process.

- Interviewed staff knowledgeable of the various processes covered during the course of the audit.

- Reviewed applicable District policies and procedures, collective bargaining agreements, and management compensation bulletins for compliance requirements.

- Worked with staff from the Departments of Technology Services, Human Resources, and Payroll to obtain accurate and reliable data.

- Conducted a detailed analysis of available data to identify potential unrecorded absences.

- Performed tests and analysis of the objective areas to support our conclusions.

A detailed description of the audit approach and methodology is in the Appendix of this report.

Conclusion

Based on the results of the audit procedures performed, we confirmed that there are unrecorded employee absences that warrant the District's attention, and that the District does not have adequate controls over leave time reporting to ensure compliance with its policies and procedures. This report identifies recommendations that are intended to improve the overall accountability and transparency of leave time reporting.

We extend our appreciation to the staff within Business and Finance, Human Resources, Payroll, the Department of Technology Services, and staff across school locations and central offices for their assistance and cooperation during the course of the audit.

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Findings and Recommendations

1) Unrecorded Absences for Employees Using Subfinder

Employees, such as teachers, paraprofessionals, and office staff can request a substitute for absences such as vacation, sick leave, and personal days. During the 2014-2015 and 2015-2016 school years, these employees would request a substitute through the District's Subfinder system. The Subfinder system recorded the dates that a substitute was needed, and the type of absence causing the need for a substitute. However, the Subfinder system was not the official leave timekeeping system for the District, and employees are required to record all absences in Employee Self Service (ESS), which is the District's official timekeeping system.

On July 1, 2016, the District replaced Subfinder with a new substitute management system, Aesop. The new system has primarily the same functionality as the previous system in regards to leave time reporting, and does not interface with ESS.

We conducted a comparison of absences recorded in Subfinder with absences recorded in ESS to determine if all absences were properly recorded. Our analysis was based on the total absence days for a full year and was specific to Subfinder absences recorded as either sick, personal, or vacation days. We excluded absences such as leaves of absence, jury duty, and bereavement leave. Leaves of absence are recorded by the Human Resources Department and appear to have adequate controls. Other leaves such as jury duty and bereavement leave do not impact employee leave balances and are deemed less risky.

The results of our analysis revealed the following variances:

- For the 2014-2015 school year, 1,353 employees recorded more absences in Subfinder than in ESS. The amount of absences that were not recorded in ESS totaled 2,911 days (equivalent to 22,334 hours). Of these employees, 74 recorded zero absences in ESS.

- For the 2015-2016 school year, 1,464 employees recorded more absences in Subfinder than in ESS. The amount of absences that were not recorded in ESS totaled 3,364 days (equivalent to 25,498 hours). Of these employees, 68 reported zero absences in ESS.

The results of our data analysis also revealed the following information relevant to the above variances:

- A total of 560 employees had unrecorded variances in both years which totaled 2,765 days (equivalent to 21,152 hours), which is 44% of the total variance over the two-year period.

- Discrepancies in absence reporting were noted in all three personnel areas: 65% certificated non-supervisory staff, 28% paraprofessional staff, and 7% office personnel.

- Nearly all schools had unrecorded variances, however, seven schools consistently had the highest variance. These schools had a discrepancy of 731 days or 25% of the 2014-15 school year variance, and 952 days or 28% of the 2015-16 school year variance.

- If employee leave balances were adjusted to correct the unrecorded absences, 423 employees will have a negative leave balance, totaling a negative 11,375 hours.

- There were 76 employees that cashed out 38,354 hours of leave time for a total of $405,803. These employees had 1,133 hours of unrecorded absences, and 38 of them are still employed by the District.

  o Of these 76 employees, 54 would have a negative leave balance if their balances were adjusted to correct the unrecorded absences. The negative leave balance for these employees would total a negative 845 hours. Seventeen of these employees are still employed by the District.

To confirm the reliability and accuracy of the analysis results, we performed further review of the variances for 40 employees. Based on the work performed, we learned that since our analysis is based on the total absence days for a full year, it is possible for some employees to have logical explanations for their variances.

Exact variances can only be determined by conducting a detailed evaluation of employee records on a daily basis and evaluating the circumstances for each employee. For these reasons, it is also difficult to quantify the overall financial impact to the District. The financial impact depends on whether the employees used their inflated leave balances to take leave or if they chose to cash it out. Each employees' rate of pay, and the rate of pay of the substitute employees, also impact the financial calculation. As a result, we have not calculated the financial impact to the District.

Recommendation

We recommend that the District take steps to adjust employee leave balances for absences that were not recorded in ESS. We suggest that letters be sent to employees informing them that their leave balance will be adjusted unless they can provide adequate documentation by a specific date. Management should work with the collective bargaining groups prior to finalizing the letters.

The letters should include the following information:

- Details of employee's unrecorded variances and total leave that will be adjusted.

- Deadline by which the employee must provide supporting documentation to demonstrate that their leave balance is correct and does not require adjusting.

- Contact information for employees to provide documentation and ask questions.

- Appeals process an employee can follow if they disagree with the determination made after submitting their supporting documentation.

2) Unrecorded Absences for PASS and Non-Represented Management Staff

Unlike employees that use a substitute management system, PASS (Principals' Association of Seattle Schools) employees and non-represented management staff only record absences in Employee Self Service (ESS). Since they cannot request a substitute to cover their absences, there is no secondary system documenting their absences. We analyzed ESS data from September 1, 2013 to August 31, 2016 to identify employees that may have under-recorded their absences. Specifically, we analyzed data for employees that recorded zero, or very few absences. The results of this analysis revealed that:

- The District employed 857 PASS and non-represented management employees during this time period.

- These employees recorded an average of 23 absence days per year.

- A total of 159 employees had at least one year where they recorded less than three days of absences. Of these employees, 87 had at least one year where they recorded zero absences.

- A total of 48 employees recorded less than three absences for two or more years.

We examined the 48 employees who recorded less than three absences for two or more years and determined that there was a logical reason why there were no absences or very few absences reported for 34 employees. We considered start and end dates of employment, leaves of absences, changes in employee position (e.g. teacher to principal), changes in type of employment (e.g. casual hourly to regular salary), and the number of days the employee was contracted to work. The remaining 14 employees with less than three absences for two or more years will require additional analysis to determine if the employee has unrecorded absences. Included in this analysis are six employees who had two or more years where they recorded zero absences. We selected these six individuals for further review and interviewed the managers who supervised these employees. Interviews with the managers revealed the following:

- Two employees had no leave, due to limited staff in their department and time sensitive projects that made it difficult to take time off.

- Two employees no longer work for the District. One employee was known for not missing any days of work. The manager for the second employee no longer works for the District.

- Two employees were recalled to have taken leave and the mangers agreed to conduct additional procedures to determine if the employees had unrecorded absences.

We also noted that a total of 463 employees cashed out leave totaling $3.97 million. Fourteen of these employees, nine of which are still employed by the District, recorded less than three days of absences for two or more years and cashed out 5,983 hours of leave for a total of $173,086. Cash-out amounts for these 14 employees ranged from $547 to $35,892.

Recommendation

We recommend that the District determine if leave balances should be adjusted for the 14 employees requiring additional analysis that recorded less than three days of absences for two or more years. The District should work with the employees and their direct supervisors, and review employee calendars, emails, and other supporting documentation to determine if the employees have unrecorded absences. Any unrecorded absences detected should be adjusted accordingly. The District should also determine if the unrecorded absences impacted any employee cash outs and seek reimbursement if applicable.

3) Internal Control Weaknesses Over Employee Leave Time

Internal Controls Over Absence Monitoring and Approval Process

We met with key personnel involved in the monitoring and approval of absence reporting across various schools and departments. We identified the following weaknesses that may have contributed to discrepancies in leave time reporting:

- Many principals and managers rely heavily on a timekeeper to ensure the accuracy of absence reporting; however, the timekeepers have not received adequate guidance and training to ensure they are monitoring absences appropriately.

- The training, resources, and guidance provided to timekeepers, principals, and supervisors does not contain enough detail to illustrate the necessary steps required to ensure accurate absence reporting. The current level of training provided is considered vague by timekeepers and often leaves attendees with unanswered questions and without specific examples of the steps they should be taking to verify accurate leave time recording.

- The procedures and level of detail conducted to monitor absence reporting varies across schools and departments. There are no standard exception reports or reconciliation procedures that must be performed on a regular basis.

- The frequency that school timekeepers performed a reconciliation between the substitute management system and ESS varies from weekly to every three months, and some schools only spot-checked absence reporting every so often. There are no clear expectations for timekeepers to follow in regards to how often they must perform a reconciliation.

- When staff fail to report absences in ESS timely, timekeepers often send reminders to staff, but there are inconsistencies in the level of follow-up procedures performed by the timekeepers. Some timekeepers stop after they send a reminder without performing additional reconciliation procedures. Other timekeepers will input absences on an employee's behalf if the employee fails to record their own leave. Timekeepers lack guidance on how they should proceed when they identify unrecorded absences and what degree of authority they have to correct an employee's leave recording.

- Administrative procedures related to absence reporting are not easy to find on the intranet and are not shared with employees regularly to remind them of their leave time recording responsibilities. In addition, timekeeping is only briefly covered in new employee on-boarding. This lack of attention does not demonstrate a strong tone at the top regarding the importance and accountability of accurate leave time recording.

- The following circumstances can increase the likelihood of unrecorded absences because the managers do not always have firsthand knowledge of employee leave time:

    o Decentralized reporting structures, where supervisors must monitor leave time for employees assigned to different building locations.

- o Supervisors with a large number of staff that report directly to them.

- o Employees whose direct supervisor is not responsible for their leave time approval. Departments may be structured with multiple levels of supervision, but leave time approval is assigned to the department director.

- There is unclear guidance regarding compensatory time (time off in lieu of pay) as well as flexible time (alternate work schedules). Many District employees work in excess of 40 hours per week; however, there is limited guidance advising employees on when they can make up an absence instead of using leave time, or what type of documentation and approval are required when an employee will be making up time.

Internal Controls Over the Substitute Management System and Employee Self Service

During the course of our audit, we noted the following concerns in the District's substitute management system and timekeeping system.

- Having two separate systems to record absences that are not integrated increases the likelihood of discrepancies in absence reporting.

- The District's exception based payroll system does not require standard employees to enter their time worked, or to certify the accuracy of their time and attendance reporting. Unless employees log in to ESS to record their absences, they are automatically paid their regular wages with no reduction in their leave benefit balance. Since employees will continue to be paid if they fail to log in to ESS, it increases the likelihood of unrecorded absences.

- Employees cannot access ESS unless they are signed into the District's network, which increases the likelihood that they will forget to record their absences upon returning to work. In addition, since employees do not regularly access ESS they may not remember to input absences.

- Incorrect personnel numbers were used in Subfinder. We found personnel numbers reported in Subfinder that did not exist in ESS or were for entirely different employees.

- Attendance for professional development workshops were miscoded as sick or personal leave in Subfinder. Employees are unable to request a substitute in the substitute management system for professional development workshops. Only the designated timekeeper or Human Resources Department can request a substitute for professional development leave. Rather than wait for the timekeeper or Human Resources to request a substitute to cover professional development leave, an employee may intentionally record the leave as either sick leave or personal leave in the substitute management system in order to ensure that a substitute will be available to cover their class.

- Substitutes were requested for employees that no longer worked for the District. This occurred when the school needed a substitute to fill absences created by vacant positions.

- Absences were reported in the substitute management system for employees that did not require a substitute to fill the vacancy. The system has the option to select whether a substitute is required or not required. There is inconsistent information about when the substitute management system should be used. Some employees are informed to record all absences in the substitute management system, and some only use it when a substitute is required.

- Employees were able to request more than 1.0-day absence for one full day in Subfinder. We learned this was addressed with the implementation of the new Aesop system as it limits the maximum number of hours to 8.5 hours for any given day.

The impact due to discrepancies in time and attendance reporting is not only limited to Seattle Public Schools. There are instances in which employees have the option to retain and transfer their leave benefit balance when resigning from the District and becoming employed at another school district in the state of Washington. The risks are then passed on to the new district and ultimately public resources are at risk of over-payment.

Recommendation

We recommend that the District:

- Establish a strong tone at the top message regarding accurate leave time recording, and increase the awareness of the requirements associated with recording absences. Management plays a critical role in setting the tone for staff, and a convincing message regarding management's commitment to accountability can increase employee compliance.

- Improve the training, guidance, and resources provided to timekeepers, principals, and managers to ensure consistent and accurate recording of employee absences. Specifically, the guidance should be easily accessible and should include:

  o Which reports should be generated in order to complete a reconciliation between ESS and the substitute management system.

  o How often the reconciliation needs to be performed.

  o What follow-up procedures should be conducted when variances are noted.

  o What authority timekeepers and supervisors have to ensure the proper recording of employee leave balance, including whether or not timekeepers can input leave on behalf of employees.

- Improve the guidance related to compensatory time and flexible time to ensure that employees understand when they must record an absence in ESS.

- Review the number of employees assigned to each manager to ensure that managers can reasonably monitor employee absences. In addition, review the assignment of the absence approval role in ESS to ensure that managers that have direct knowledge of employees' work and attendance are assigned to approve employees' absences.

- Require employees to certify in ESS each pay period that their recorded leave time is accurate.

- Implement procedures to hold employees and supervisors accountable for proper leave time reporting.

- Explore integrating the District's substitute management system and ESS systems to ensure proper leave recording as well as improve efficiency. In combination with strengthening internal controls, this should increase the accuracy of time and attendance reporting, reduce potential overpayments, and reduce time and resources spent to reconcile the two systems.

- Until the substitute management system and ESS are integrated, implement additional monitoring controls to assist in identifying instances of unrecorded leave on a timely basis, and to assist in reconciling the time and attendance system with the substitute management system. A periodic review of exception-based absence reports for all employees, including substitutable employees, PASS, and non-represented management should be performed.

- Ensure only valid personnel numbers are used in the substitute management system.

- Strengthen its controls to ensure correct absence codes are used in the substitute management system and ESS. Explore ways to better track professional development without impacting employee leave balances and consider allowing employees the ability to record their own professional development in the substitute management system.

- Ensure terminated employees are promptly removed from both systems and record the position that requires a substitute as a vacancy in the substitute management system rather than have it tied to a terminated employees' personnel number.

- Clarify when the substitute management system must be used. Specifically, inform employees if it should be used to record all absences or only absences when a substitute is required to fill a position.

Management Response

We concur with the findings outlined in this report. As noted in the report, this work was done at the request of District management. A thorough review of reported absences is currently underway. It is our belief there are system improvements that will require technology solutions. We will be working with our Department of Technology Services to outline and determine system improvements and next steps.

Appendix: Audit Approach and Methodology

Our analysis of unrecorded leave is based upon a large amount of employee data analyzed over a multi-year period. The following information summarizes the procedures we performed in order to complete the analysis and discusses some of the challenges associated with the analysis:

During our analysis, we found certain limitations of the data that prevent us from reporting exact figures. As a result, there could be more or less discrepancies than our report indicates. Further information of our approach and methodology are detailed below:

1.) Substitutable Staff (Teachers, Paraprofessionals, Office Personnel)

    i.   We analyzed two years of relevant data, during September 1, 2014 through August 31, 2016 to identify unreported absences in the District's time and attendance system. We compared absence data from the substitute management system and the time and attendance system. The expectation is that when an employee in a substitutable position will be absent from his/her position, the employee or Substitute Office will document the reason for the absence in the substitute management system and request a substitute to fill the absence. In addition, the employee must also record the absence in the time and attendance system to reflect actual time worked.

    ii.   We focused our analysis on sick, personal, and vacation leave and did not include other absence types reported in Subfinder. Approximately, 74% of absences were coded as sick or personal leave, 23% as leaves of absence, and 3% as bereavement or jury duty. We excluded Subfinder absences coded as "leave of absence" from our analysis as these types of absences are processed differently from other types of absences. See further explanation under paragraph iv below. We determined the likelihood of misreporting bereavement, jury duty, and leaves of absences was a lower risk.

    iii.   The type and level of detail in absence data reported in both systems are not the same; therefore, we used our best judgment to analyze the data.

        a.   The difference in reporting between the systems contributes to some employees showing greater amount of absences reported in ESS compared to the substitute management system. ESS shows the actual number of hours and days per absence reported. The Subfinder system only shows absences in half or full days. An employee may actually report less than a half-day absence in ESS, but still report a full day absence in Subfinder. In addition, we noted instances when an absence may be reported in ESS; however, no substitute was requested in Subfinder.

        b.   The absence codes used in Subfinder compared to ESS are not the same. Subfinder has six absence codes compared to twenty-one (21) codes for ESS. Therefore, an absence may be reported as one type such as "Sick Leave" in Subfinder and be reported as a different absence type in ESS such as injury on duty.

1.) Substitutable Staff (Teachers, Paraprofessionals, Office Personnel) Continued

      i. Absence codes in Subfinder include: Sick, personal, vacation, military, bereavement, jury duty, and leave of absence.

      ii. Absence codes in ESS include: Sick, personal, vacation, vacation during break, adoption, bereavement, jury duty, snow/inclement weather, no leave available, emergency leave, injury on duty – paid, injury on duty – unpaid, IOD medical treatment, military leave, sub sick leave, religious leave - unpaid, unpaid leave, unpaid sick, shared leave, unpaid child care, and unpaid child bearing.

  c. For each employee, we summed the aggregate amount of sick, personal, and vacation absence days reported in Subfinder and compared this to the aggregate amount of absence days we believed reasonably could have been used in ESS. Thus, we included all absence codes noted in the preceding paragraph, with the exclusion of adoption, no vacation during break, no leave available, or snow/inclement weather as we found employees included in our analysis did not have these types of absences reported in ESS.

  d. Although we excluded absences coded as "leave of absence" within Subfinder from our analysis, we did not have a reasonable method to distinguish which absences in ESS are actually related to those leaves of absences. Thus, our analysis is likely giving more credit to some employees' absences reported. As an example, an employee may have five sick leave days and 10 leave of absence days reported in Subfinder, those absences could be reported as any given paid or unpaid code in ESS such as unpaid leave, unpaid sick, etc.

  iv. Excluding all "leaves of absences" from Subfinder data limited our analysis to those employees that truly appeared to have under-reported absences in ESS. When employees are inactive and in unpaid status, they are no longer considered active in the District's accounting system. This "shuts down" those employees, which prevents them from being paid or earning benefits. No absences are inputted into ESS at this point. This action is performed by Human Resources. If we include leave of absences in our analysis, it would result in a significant discrepancy in our analysis as Subfinder may show leave of absence reported, however, for many employees there will be no absences reported in ESS.

  v. We estimated employee leave benefit balances after taking into account the unreported absences that should have reduced the leave balances. We converted the total number of unreported absence days into hours based on employees FTE and the amount of regular working hours per day, which is based on an 8-hour or 7-hour day depending on the employees' position type. We assigned 8-hour days for teachers and office personnel and 7-hour days for paraprofessionals.

vi.   The Payroll Department provided employee leave benefit balances as of December 2, 2016 and cash out data as of August 31, 2016. Exact adjustments to balances will vary depending on leave used, accrued amounts, and leave cash outs made since then.

vii.   To confirm the reliability and accuracy of the results of our analysis, we selected 40 employees from our analysis that appeared to have unreported absences for further testing. We judgmentally selected employees for further testing that appeared to be higher risk including employees with large amount of variance in unrecorded absences, employees that had zero absences reported in ESS, employees with large estimated negative leave balances, and employees with leave cash outs. We compared line by line, the exact dates that absences were reported in both systems.

viii.   Our analysis provides a starting point for identifying employees that may have discrepancies in absence reporting due to the aggregate approach we used in estimating total absences and the limitations of data we have noted above. However, there are likely to be variances between the results of the analysis and the employee's actual unrecorded absences, which could only be determined by conducting a detailed evaluation of each employee's records.

2.) Non-represented Management and PASS Staff

i.   We analyzed three years of relevant data, September 1, 2013 through August 31, 2016 to identify unrecorded absences in the District's time and attendance system.

ii.   We evaluated the data to determine whether there may be a reasonable explanation for why there were no absences reported such as leaves of absences. For example, when employees are in inactive/unpaid status absences are no longer reported in the system. We also took into consideration employee start/end dates and changes in personnel type. For example, an employee may start employment as a regular management and later change to a casual hourly employee that do not earn or use leave.

iii.   We determined whether employees had less than 3 days of absences recorded in ESS per year. Of those employees, we noted which had two or more years of no absences recorded during the 3-year period. We judgmentally selected employees that had multiple years of no absences reported for further review. After eliminating employees that appeared to have logical explanations for no absences reported, we identified six employees (2 principals, 4 management) that had two or more years of no absences reported to evaluate further.

iv.   To confirm the reliability and accuracy of the results of the analysis, we tested 48 employees from our analysis that had less than 3 days of absences per year, for multiple years, including the 6 employees with no absences reported for multiple years. We compared the total amount of absences from the analysis to what was recorded in ESS.

v.   We met with the six selected employees' direct supervisors to determine whether it was reasonable for employees to have no absences reported during a school year and to gain an understanding of how supervisors monitor leave time.

vi.   Our analysis provides a starting point for identifying employees that may potentially have discrepancies in absence reporting as indicated by unusually low amount of absences reported. However, determining whether an employee actual has unrecorded absences could only be determined by conducting a detailed evaluation of each employee's records.