

Wantagh Union Free School District
Report on the Internal Controls of the Human Resource Cycle
April 2022

Table of Contents

I.	Scope of Engagement	Page 1
II	Employee Requisition and Hiring	Page 2
III.	Recordkeeping - Personnel Files	Page 2
IV.	Employee Step/Level and Salary Increases	Page 3
V	Employee Attendance	Page 5
VI.	Employee Evaluations	Page 6
VII.	Terminations	Page 7
VIII.	Risk Rating and Audit Opinion	Page 8

Functional Area Exhibits (please see attached)

A. Narrative of Functional Area Procedures

I. Scope of Engagement

The Board of Education of the Wantagh Union Free School District has engaged Nawrocki Smith LLP to provide internal audit services with respect to the District's policies, procedures, and internal controls pertaining to the Human Resources Cycle. As part of this engagement, we performed extensive analysis and validation tests within the District's Human Resources Cycle.

The objective of our audit was to determine if the internal controls over human resources are adequate to ensure that internal procedures are followed, proper documentation is maintained, and duties are properly segregated. In order to verify the human resources area has proper internal controls, we interviewed key personnel and tested various transactions to ensure the key controls within these areas are operating effectively.

Our analysis within each functional area consisted of the following:

- Documented functional area policies and procedures applicable to the Human Resources Cycle after interviews and conversations with key employees.
- Identified key controls within each functional area of the Human Resources Cycle and performed audit tests of those controls.

Wantagh Union Free School District
Report on the Internal Controls of the Human Resource Cycle
April 2022

- Made observations and recommendations pertaining to the internal controls of the Human Resources Cycle based on observed procedures and testing that was performed.

Interviews and inquiries were conducted with the following District employees:

<u>Title</u>	<u>Department</u>
Assistant Superintendent for Business	Business Office
Assistant Director of Business for Educational Planning	Business Office
Senior Personnel Clerk	Human Resources
Secretary to the Assistant Superintendent for Instruction	Business Office

Accordingly, we documented the current procedures within each functional area of the Human Resources Cycle by way of narrative within the attached Exhibits A.

II. Employee Requisition and Hiring

The employment requisition process begins with either a vacancy of a current position or a request for a new position to be created due to student enrollment or department structure changes. The District has Board of Education approved policies and department procedures in place regarding employee requisition and hiring.

We reviewed documentation relating to fifteen (15) positions that were vacant and filled during the 2021/2022 school year to determine if:

- The position was posted in the Online Application System (“OLAS”) and internally at the District.
- The job description was consistent in all postings.
- The position was posted for at least one (1) week.

We also reviewed the Board of Education minutes to ensure the employee hired was properly approved.

Observation

We noted that positions were posted on OLAS and/or internally at the District. Open civil service positions were filled by canvassing the list of potential candidates for the position. All new hires selected for testing were properly approved by the Board of Education.

➤ *No recommendation at this time.*

III. Recordkeeping - Personnel Files

The District maintains personnel files for all active and inactive employees. A New Hire Checklist is maintained in each personnel file to track all documentation that must be included in each employee personnel file.

We selected twenty-five (25) employees, both instructional and non-instructional, that were active in the 2021/2022 school year to confirm that proper documentation was maintained for each employee within the personnel files. Such documentation includes, but is not limited to,

Wantagh Union Free School District
Report on the Internal Controls of the Human Resource Cycle
April 2022

employee applications, resumes, Board of Education appointment, fingerprinting clearance, certified I-9 Form, W-4 Form, ERS/TRS Form, physical, certifications, transcripts, etc.

Observation and Recommendation #1

The District created standard forms to document the interview process for instructional employees. These forms include the Candidate Profile used to recommend a candidate for hire, Initial Screening Form, Interview Rating Form, and Demo Lesson Form. We noted that these forms were not complete for thirteen (13) instructional employees included in our sample.

- *We recommend that the District review procedures with all applicable staff and ensure that the standard forms are completed for all candidates interviewed for positions. The completed forms for the selected candidate should be maintained in the employee's personnel folder.*

Observation and Recommendation #2

We noted that the District utilizes a New Hire Checklist to document receipt of required paperwork, however, the checklist was not maintained for twelve (12) employees selected for testing.

- *We recommend that the District utilize the New Hire Checklist for all new employees and maintain a copy in the personnel folder to ensure all required paperwork is obtained.*

IV. Employee Step/Level and Salary Increases

Employee bargaining unit contracts include the details regarding salary amounts and the number of credits necessary for each level. Employee salaries are increased in accordance with bargaining unit contracts or individual contracts, if applicable. Contracts specify if employees will receive an annual step increase in their salary and include new salary amount for each step and level or position. Instructional employees may submit a request for a lane movement upon completion of a degree or credits earned. All lane movements are approved by the Board of Education.

We reviewed the step, level, and current salary rates for the twenty-five (25) employees selected for personnel file testing noted above to verify that:

- The employee is paid at the correct amount for their step/level in the bargaining unit contract.
- Supporting documentation, including certifications and transcripts, are maintained to support the employee's step/level where applicable.

Observation and Recommendation #3

We noted that three (3) employee salaries did not agree to the bargaining unit contract. Two (2) resulted in an overpayment to the employee and one (1) resulted in an underpayment.

Wantagh Union Free School District
Report on the Internal Controls of the Human Resource Cycle
April 2022

- *We recommend that the District review the salaries entered into nVision to ensure it agrees to the contractual rate for that employee's step and level.* [REDACTED]

V. Employee Attendance

The District utilizes reports from AESOP, the substitute placement and absence management system, to record absences for all employees into the accounting software, nVision. Vacation and personal time must be preapproved by the employee's supervisor or director. The District utilizes AESOP to request and approve vacation and personal days. Additionally, conferences or workshops attended by instructional staff are pre-approved in My Learning Plan. In addition to AESOP, employees at the school buildings and administration office sign in each day and Buildings & Grounds Department employees utilize a timeclock.

We selected a sample of twenty-five (25) employees with absences during the month of September 2021 and reviewed absences reported in nVision and supporting documentation to verify that:

- The absences were entered into AESOP
- The correct number and type of days were entered into nVision
- Absences recorded in AESOP and nVision agreed to building sign in sheets

Observation and Recommendation #4

We noted (2) instances where an employee did not sign in on the building sign in sheet, but was not marked absent in AESOP or nVision. We also noted two (2) instances where an employee signed in on the building sign in sheets, but was marked absent in nVision and in AESOP.

- *We recommend that the Human Resources Department reconcile the building sign in sheets to AESOP prior to uploading the data into nVision to ensure all absences are properly reflected.*

Observation and Recommendation #5

We noted three (3) instances where an employee was not included on the building sign in sheet and therefore was not signing in. We also noted that one (1) school did not require staff to sign in from September through October due to COVID-19.

- *We recommend that the Human Resources Department review the building sign in sheets used to ensure all employees assigned to each building are included. In addition, we recommend that all schools follow the same sign in procedures.*

We also reviewed the sick, personal, and vacation days carried over, accrued, and taken for the twenty-five (25) employees to determine if:

- The beginning balance is in accordance with the maximum carry over amount as per bargaining unit or individual contract.
- The accrual for the 2021/2022 school year is in accordance with the bargaining unit or individual contract.

Wantagh Union Free School District
Report on the Internal Controls of the Human Resource Cycle
April 2022

- Days taken during the year are in accordance with the bargaining unit or individual contract.

Observation and Recommendation #6

We noted that one (1) employee's beginning sick leave balance exceeded the maximum carry over allowed per the bargaining unit agreement.

- *We recommend that the District review the carry over settings in nVision and ensure employees do not carry over more days than allowed per the bargaining unit agreement or individual contracts.*

VI. Employee Evaluations

Certain instructional employees and administrators are subject to New York State Education Law §3012-d and Regulations of the Commissioner of Education §100.2 (o), *Annual Professional Performance Review (APPR)* requirements. The District has a New York State Education Department APPR plan in place which includes evaluation forms and rubrics. Tenured teachers and principals receive one (1) unannounced and one (1) announced observation per year. Non-tenured teachers and principals receive one (1) unannounced and three (3) announced observations per year. Employees that are not subject to APPR requirements receive an annual evaluation completed by their direct supervisor.

We reviewed personnel files for the twenty-five (25) employees selected from the personnel file testing noted above to determine if employees had evidence of an annual evaluation for the 2020/2021 school year, as our fieldwork was conducted during the 2021/2022 school year. For those employees subject to APPR requirements, such as teachers and principals, we also reviewed their personnel files to ensure that the required APPR documentation was maintained regarding observations.

In addition, we reviewed the District's APPR Plan to ensure that the evaluation form and rubric utilized by the District was approved by the NYSED, the APPR Plan was signed and dated by the Superintendent, Teachers Union President, Administrative Union President, and BOE President, and a copy was posted on the District's website.

Observation and Recommendation #7

We noted that four (4) instructional employees did not receive the required number of observations as required by the APPR Plan. In addition, we noted that eight (8) employees who were not subject to APPR requirements did not receive an annual evaluation.

- *We recommend District monitor the status of observations periodically throughout the year to ensure all employees subject to APPR requirements receive the proper number of observations by the end of the school year. We also recommend that annual evaluations be completed for all employees not subject to APPR requirements and that the evaluation form be sent to the Human Resources Department to include in the employee's personnel folder.*

Wantagh Union Free School District
Report on the Internal Controls of the Human Resource Cycle
April 2022

VII. Terminations

Employment with the District may end by resignation, retirement or termination. A letter must be submitted to the Human Resources Department by employees who wish to retire or resign. Those employees may be eligible for a payout for accumulated time off in accordance with bargaining unit agreements. All resignations, retirements, and terminations are approved by the Board of Education.

We selected the twenty (20) retirements, resignations, or terminations during the 2021/2022 school year and reviewed the personnel files to determine if:

- The personnel file contained written intent to retire/resign or determination of termination.
- The Board of Education approved the retirement/resignation or termination.
- Calculation of the employee's payout of accumulated time off, if applicable, was accurate and in accordance with the bargaining unit contract.
- The employee was inactivated in nVision.

Observation and Recommendation #8

We noted that the District does not use a Separation of Employment checklist for retirements, resignations, or terminations.

- *We recommend District utilize a Separation of Employment checklist to ensure all required paperwork is completed, notification is sent to other departments, and accrued time payouts are completed, if applicable.*

VIII. Risk Rating and Audit Opinion

Inherent Risk:
Control Risk:
Audit Opinion:



Wantagh Union Free School District
Report on the Internal Controls of the Human Resource Cycle
April 2022

RISK RATING DEFINITIONS

Inherent Risk – Inherent risk is the risk of a material misstatement in the un-audited information assuming the absence of internal control procedures. Inherent risk includes any risk arising from fraud. As with other risks, inherent risk may be evaluated at various levels of aggregation (e.g. financial statement level, account balance assertion level) and at various stages during the course of the audit (e.g. client acceptance/retention state, audit planning stage, etc.).

***Inherent Risk** is particular to the area being reviewed if there were no controls in place. Thus, if there were no control procedures in place pertaining to the particular area, what is the risk of a material misstatement.*

Control Risk – Control risk is the risk that a material misstatement in the un-audited information will not be detected and corrected by management's internal control procedures on a timely basis. Auditors evaluate control risk at the account balance assertion level based on a detailed knowledge of the client's business. Auditors may evaluate this risk in the second, third, and fourth audit stages, namely the audit planning, control testing, and substantive testing stages.

***Control Risk** is particular to the District's controls currently in place in the area being reviewed. Thus, what is the risk of a material misstatement with the control procedures currently in place.*

Audit Opinion – Based upon the audit work performed and our assessment of the controls within each particular audit area an audit opinion is provided for each audit area from one of the following three (3) categories:

Satisfactory: Controls are operating effectively

Needs Improvement: Controls need improvement for effectiveness

Unsatisfactory: Controls are unacceptable and need immediate improvement

Wantagh Union Free School District
Narrative of the Human Resources Cycle
April 2022

Auditors Spoke with:

Assistant Superintendent for Business – Anthony Cedrone
Assistant Director of Business for Educational Planning – Christine Kim
Senior Personnel Clerk – Joyce DiGiovanni
Secretary to the Assistant Superintendent for Instruction – Michele Lebel

The following is a narrative, or a sequence of events, which describes the step by step process within the Human Resources function of the Wantagh Union Free School District. The narrative was derived from discussions and interviews with key human resources employees as well as observations of each step in progress. The Human Resources function has been outlined by area for ease of reference, including the following areas:

- I.** Employee Requisition and Hiring
- II.** Recordkeeping – Personnel Files
- III.** Employee Step/Level and Salary Increases
- IV.** Employee Attendance
- V.** Employee Evaluations
- VI.** Terminations

Blue = Internal Control

I. Employee Requisition and Hiring

- District Policy #9000 *Personnel Goals* identifies the Board of Education's specific goals for personnel relating to staffing, services, and pay.
- The employment requisition process begins with either a vacancy of a current position or a request for a new position to be created due to student enrollment or changes in department structure.
- An informal request is submitted by a Principal or Director to the Assistant Superintendent for Business or the Assistant Superintendent for Instruction to approve the open position.
- Approval will be granted if the position is necessary and within the District's budget.
- Policy #9240 *Recruiting and Hiring* addresses the need to hire qualified and certified instructional and support personnel and designates the Superintendent of Schools with the responsibility of ensuring that candidates nominated for hire meet all qualification requirements. The Superintendent of Schools will develop recommended qualifications for new positions, which must be approved by the Board of Education. The Superintendent of Schools will also prepare and maintain job descriptions for all positions that were approved.
- The Senior Personnel Clerk is responsible for creating and posting vacant instructional and non-instructional positions.
- Vacant positions are posted on the District website, Online Application System ("OLAS") or other locations, as necessary. A copy is also emailed to current employees.
- All vacant positions include an application deadline that ranges from five (5) days to two (2) weeks.
- All resumes must be submitted through OLAS or email.
- The Senior Personnel Clerk, Principals, Directors and Superintendent have access to view resumes submitted in OLAS.

Non-Instructional Personnel

- If there is a need for a competitive class employee, the Senior Personnel Clerk will submit a request to the Department of Civil Service for a list of potential candidates who have passed the civil service test for that position

Wantagh Union Free School District
Narrative of the Human Resources Cycle
April 2022

- Based on the list, the Human Resources Department canvasses candidates to determine if they are available for the position in accordance with the requirements of civil service.
- Of the available candidates, the District can hire from the three (3) highest ranked candidates who respond “yes” to the canvass letter. Rankings are based upon the civil service test scores.
- The Senior Personnel Clerk compiles a list of candidates who have responded “yes” to the canvass letters and sends to the department head or administrator who will be supervising the position to schedule interviews.
- The department head or administrator schedules and conducts the interviews.
- Once interviews are complete, the department head or building administrator will select a candidate and make a recommendation for hire to the Senior Personnel Clerk.

Instructional Personnel

- Resumes received are reviewed by the appropriate department head or administrator. The department head or administrator will select the candidates for first round interviews and schedule the interviews.
- An interview committee is established that will vary in size depending on the vacant position. However, representatives from the appropriate bargaining unit are always part of the interview committee.
- The District utilizes standard forms to document the different interview rounds.
- The Initial Screening Form (“white form”) is completed by interview committee members and lists all candidates, notes and rank as to whether they should move further, discuss further or not move forward.
- The Teacher Interview Rating Form (“gold form”) is used to document areas of strength or concern and whether the interview committee member believes the candidate should or should not move forward to a demo lesson.
- The Demo Lesson Rating Form (“blue form”) is used to document the teacher’s lesson as it relates to areas such as interpersonal skills, student engagement, learning, and organization and classroom management.
- Reference checks are completed and documented on a standard form.
- All of the forms above are required to be returned to the Senior Personnel Clerk and maintained in the personnel folder.
- The interview committee recommends a candidate to be interviewed by administration. A standard form is used to document the candidate recommended.
- The Superintendent, Assistant Superintendent for Instruction, or both will conduct the final interview.
- The Superintendent makes the recommendation for appointment to the Board of Education.
- The Candidate Required Profile Form (“pink form”) is used throughout the interview process to document and sign off that the forms above have been completed and required documentation such as teaching certificates has been obtained. Forms are signed by the Superintendent or Assistant Superintendent indicating the candidate to recommend to the Board of Education for approval.
- When the position is closed, the Human Resources Department will send a regret email to the candidates who were not selected.

Candidate Approval

- The Senior Personnel Clerk will add the candidate that has been recommended to the Board of Education agenda for approval.
- The Board of Education approves all appointments which are documented in the Board of Education meeting minutes.
- The agenda of all new hires to be approved by the Board of Education is prepared by the Senior Personnel Clerk.

**Wantagh Union Free School District
Narrative of the Human Resources Cycle
April 2022**

- Fingerprint clearance is required before the candidate can start [REDACTED]
- The District created [REDACTED] where all necessary individuals in the administration building can view the approved Board agendas after each meeting.
- The Senior Personnel Clerk enters the employee's demographic information, job title, start date, salary, budget code, certifications, and retirement system information in nVision, the District's human resources and accounting software.
- The Payroll Supervisor reviews the agenda to add the employee to the payroll module of nVision and inputs their earnings and deductions.
- The Senior Personnel Clerk also adds the new employee to [REDACTED]
- [REDACTED]

II. Recordkeeping – Personnel Files

- The District maintains a personnel file for each employee (active and inactive). Active instructional and non-instructional employee personnel files are maintained in the Administration Building.
- Policy #9160 *Personnel Records* addresses the maintenance of and access to personnel files.
- [The Senior Personnel Clerk uses a checklist to ensure all required documentation is obtained for both instructional and non-instructional employees.](#)
- The District maintains up to four (4) folders for each instructional employee.
- The first folder includes hiring and resignation documentation such as:
 - Application and/or resume
 - Appointment letter
 - Fingerprint Clearance
 - Oath of Allegiance
 - ERS/TRS Enrollment/Waiver
 - Form I-9 *Employee Eligibility Verification*
 - Candidate interview and recommendation forms
 - Resignation letter
- The second folder includes the employee's physical and any subsequent medical paperwork.
- The third folder includes copies of the employee's teaching certification(s).
- The fourth folder includes transcripts and documentation for level movement.
- Similar items are maintained for non-instructional personnel, however, the items are maintained in one (1) folder.
- Personnel files are maintained in offices utilized by the Senior Personnel Clerk and Secretary to the Assistant Superintendent for Instruction. The filing cabinets are not locked, but the office doors are locked when not in use.
- Employees may request to view their personnel file by stopping at the Administration Building. The file can be reviewed in the Senior Personnel Clerk's office.

III. Employee Step/Level and Salary Increases

- Employee salaries are increased in accordance with bargaining unit contracts or individual contracts, if applicable, by the Payroll Supervisor.
- Instructional employees may also submit a request for a lane change upon completion of a degree or credits earned.

Wantagh Union Free School District
Narrative of the Human Resources Cycle
April 2022

- The Teachers Contract states that as of July 1, 2019, employees are limited to one (1) lane movement per year regardless of the number of credits obtained.
- Teachers submit the courses they'd like to take for credit for approval through My Learning Plan.
- [The Principal, Director, and Assistant Superintendent for Instruction approve the course in My Learning Plan.](#)
- Once the course is complete, the teacher must submit their transcript to the Principal or Director for review.
- It is then sent to the Secretary for the Assistant Superintendent for Instruction who maintains a chart for each employee to track their starting step/level and subsequent lane movement.
- The Secretary to the Assistant Superintendent for Instruction adds lane movements to the Board agenda.
- [The Board of Education approves all lane movements.](#)
- [The Payroll Supervisor will change the salary in nVision after Board of Education approval.](#)
- Documentation for the lane movement is maintained in the employee's personnel folder.
- Employees may also receive additional pay items for coaching or serving as an advisor to a club.
- Additional pay items are added to the Board agenda by the Senior Personnel Clerk.
- [Employees to be appointed to additional positions for which they will receive additional pay are also approved by the Board of Education.](#)

IV. Employee Attendance

- nVision is used to track and record accrued time off and absences.
- Some teachers, monitors, aides and clerical staff sign in daily at their assigned building. Administration building employees sign in on individual weekly time sheets.
- Buildings & Grounds Department employees utilize a timeclock.
- In addition, AESOP, is utilized by all employees to track attendance and to assign substitutes, as needed.
- Sick, personal, and vacation days are entered into AESOP.
- [All personal and vacation days must be approved by the employee's supervisor within AESOP.](#) Sick days do not require approval.
- Supervisors receive an alert from AESOP when a request is submitted for approval.
- On a weekly basis, the Senior Personnel Clerk downloads a report from AESOP and uploads into nVision to update the employee's attendance records.
- [The Senior Personnel Clerk reviews to ensure the AESOP record agrees to the nVision record.](#)
- [The clerical staff at each building are responsible for reconciling their building sign in sheets to AESOP on a daily basis.](#)
- [If there are errors, the building secretary can edit the information, however, edits can only be made to the current day. Building secretaries do not have access to change a day that has ended.](#)
- Employees that exceed their allowable days off as per bargaining unit agreements or individual contracts will be docked days.
- A notice is sent from the Senior Personnel Clerk to the Payroll Supervisor to dock the employee's pay.
- Employees that do not have any more accrued time off can request an unpaid leave. These employees can also go to their Union representative to request donated time or use the sick leave bank.

V. Employee Evaluations

- Policy #9420 *Evaluation of Staff (Not Covered by 3012-d of Education Law)* notes that all professional employees and support staff shall be evaluated annually and receive appropriate levels of support based on that evaluation, if necessary, to improve their skills.

Wantagh Union Free School District
Narrative of the Human Resources Cycle
April 2022

- Non-instructional employees receive an evaluation from the department head overseeing their position.
- On an annual basis, the Senior Personnel Clerk will distribute evaluation forms for non-instructional employees to department heads and principals.
- [Evaluation forms signed by the employee and evaluator and are returned to the Senior Personnel Clerk to maintain in the employee's personnel folder.](#)
- Completed evaluations for non-instructional employees are manually tracked by the Senior Personnel Clerk.
- Certain instructional employees and administrators are subject to New York State Education Law §3012-d and Regulations of the Commissioner of Education §100.2 (o), *Annual Professional Performance Review* ("APPR") requirements.
- Policy #9420.1 *Building Principal and Classroom Teacher Evaluation* designates the Superintendent of Schools with the responsibility of ensuring that building principals and classroom teachers are evaluated annually in accordance with state law and regulation. The policy also addresses the specific reporting and APPR plan requirements including improvement plans, appeals, and training.
- As per Education Law §3012-d, *Annual Professional Performance Review*:
 - All classroom teachers and building principals will receive an APPR resulting in a single composite effectiveness score and rating of "highly effective," "effective," "developing," or "ineffective."
 - The composite score is determined by:
 - Student growth on State assessments or other comparable measures of student growth (25%)
 - Locally selected measures of student achievement, as defined by the Commissioner (15%)
 - Other measures of teacher/principal effectiveness consistent with standards prescribed by the Commissioner in regulation (usually based on an evaluation score) (60%)
 - The evaluation score is based on a rubric that has been included in the District's APPR Plan and approved by the NYSED
 - Teachers must be evaluated by a principal or other trained administrator.
 - Principals must be evaluated by another trained administrator as well as his/her supervisor or a trained independent evaluator.
 - Teacher evaluation scores must be based on a minimum of two (2) observations and one (1) must be unannounced.
 - Principal evaluation scores must be based on one (1) or more school visits by a supervisor and at least two (2) other sources of evidence.
 - The employee must receive their total evaluation score by September 1st of the school year following the evaluation year.
 - Employees who receive a score of "developing" or "ineffective" must be given a Teacher or Principal Improvement Plan within the first ten (10) days of the school year following the evaluation.
- [The District has developed and documented an evaluation plan in accordance with New York State Education Law §3012-d and Regulations of the Commissioner of Education §100.2 \(o\), *Annual Professional Performance Review* \(APPR\). The plan was last approved by the New York State Education Department in September 2016.](#)
- Principal evaluations are completed using the Multidimensional Principal Performance Rubric ("MPPR") which is a NYSED approved evaluation rubric.
- Tenured teachers and principals are required to receive one (1) unannounced observation performed by a supervisor or administrator and one (1) announced observation performed by an independent evaluator.

Wantagh Union Free School District
Narrative of the Human Resources Cycle
April 2022

- Non-tenured teachers and principals are required to receive one (1) unannounced and one (1) announced observation performed by a supervisor or administrator and two (2) announced observations performed by an independent evaluator.
- At the beginning of the year, the District completes a matrix of who will be performing what evaluations. The Assistant Superintendent for Instruction oversees this process.
- Observations for instructional employees and principals subject to APPR requirements are entered into OASYS once completed by the evaluator.
- Employees have access to view and acknowledge their observation reports in OASYS. Once an observation is acknowledged by the employee, the administrator must mark the observation as complete.
- All reports are maintained in the OASYS system and can be printed if necessary.

VI. Terminations

- Employment with the District may end either by resignation, retirement, excessing, or termination.
- Employees intending to resign or retire must send a letter to the Senior Personnel Clerk that includes the date on which they plan to resign or retire.
- A copy of the letter is maintained in the employee's personnel file.
- The Senior Personnel Clerk will include the resignation to the Board of Education meeting agenda.
- [The Board of Education approves all resignations, retirements, excessed employees and/or positions, and terminations at the Board of Education meetings. This is documented in the Board of Education meeting minutes.](#)
- The Senior Personnel Clerk is responsible for entering the end date in the Human Resources module of nVision.
- The Payroll Supervisor enters the end date in the Payroll module of nVision after the final paycheck is issued. The Payroll Supervisor must review the Board agendas in the shared folder to determine who has ended their employment with the District.
- Employees who retire or resign are eligible to receive a payout for their accrued vacation time. Employees who retire may also receive a payout for their accrued sick time.
- The Senior Personnel Clerk completes an attendance payout memorandum that includes the employee's accrued time, pay rate, and total payment due. An nVision report showing the employee's accrued time is attached to the memorandum.
- [Attendance payout memorandums are approved by the Assistant Superintendent for Business.](#)
- After approval, the form is either sent to the Payroll Supervisor and/or the Senior Accountant.
- The Senior Accountant processes payouts for sick time that are paid to a 403(b) plan. The bargaining unit agreement states whether payments are to be made to the 403(b) plan or employee.
- Vacation time is paid to the employee via a payroll check.
- Inactive employee files are maintained in a filing cabinet in the Senior Personnel Clerk's office.