



SUPERINTENDENT'S OFFICE

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January 10, 2022

Maryland Office of the Inspector General for Education
100 Community Place
Crownsville, MD 21032

Dear Mr. Henry,

I received the results and recommendations from the investigative audit your office conducted of Caroline County Public Schools for the period of July 1, 2018 to March 31, 2021.

After reviewing your recommendations, I have attached my response and the current status of our corrective actions as applicable on the form provided. I also included an updated copy of our Purchasing Procedure for your records.

Please contact me with any further questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read 'Derek L. Simmons', with a long horizontal flourish extending to the right.

Derek L. Simmons, Ed.D.





MARYLAND OFFICE OF THE
INSPECTOR GENERAL FOR EDUCATION

Richard P. Henry
Inspector General

Douglas H. Roloff, III
Deputy Inspector General

Investigative Audit Recommendation Response Form

Local Education Agency (LEA): Caroline County Public Schools

Investigative Audit Number: 21-0002-A

Investigative Audit Title: Caroline County Public Schools' Supplemental Payments to Employees

Recommendation 1: *Caroline County Public Schools should conduct an internal investigation and calculation of all overtime overpayments made to Employee A and attempt to recoup the wasted expenditures of public funds.*

LEA Responses:

Opinion (Concur/Non-Concur)	Correction Action Plan (Provide Narrative Response)	Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented)	Estimated Date of Full Implementation of Corrective Action
Non-concur	<p>Employee A was authorized to perform dual roles as a bus driver and a cafeteria worker. Since this employee was authorized to perform dual roles, we feel that this employee should not be required to pay back funds that were received in prior years.</p> <p>We corrected this issue at the beginning of the 2021-2022 school year and implemented new procedures to ensure the timesheets for Employee A are being reviewed and the calculation for overtime is correct.</p>	N/A	N/A

*If applicable, please include attachments that may provide better context regarding planned corrective actions.

Recommendation 2: *Caroline County Public Schools should establish and document a procedure for employees who have multiple positions within the organization. The procedure should ensure that all timesheets are reviewed to calculate overtime and that calculations are confirmed independently.*

LEA Responses:

Opinion (Concur/Non-Concur)	Correction Action Plan (Provide Narrative Response*)	Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented)	Estimated Date of Full Implementation of Corrective Action
Concur	CCPS has stopped the practice of allowing employees to have multiple positions within the organization with the exception of Employee A who was grandfathered in and is still permitted to hold multiple positions. The timesheets for this employee are being reviewed independently by the Transportation Supervisor and the Supervisor of Food Services to ensure that overtime is being calculated correctly.	Implemented	N/A

*If applicable, please include attachments that may provide better context regarding planned corrective actions.

Recommendation 3: *Caroline County Public Schools Supervisor of Food Services should provide guidance to all cafeterias that timesheets should be completed accurately for all days, in compliance with the CCPS Handbook.*

LEA Responses:

Opinion (Concur/Non-Concur)	Correction Action Plan (Provide Narrative Response*)	Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented)	Estimated Date of Full Implementation of Corrective Action
Concur	<p>The Supervisor of Food Services provided guidance to all cafeteria managers prior to the start of the 2021-2022 school year.</p> <p>The CCPS Finance Office is going to follow up with an internal audit to ensure that all cafeteria timesheets are being completed correctly and have the proper signatures.</p>	Implemented	N/A

*If applicable, please include attachments that may provide better context regarding planned corrective actions.

Recommendation 4: *Caroline County Public Schools should immediately discontinue the practice of making payments outside of the Negotiated Agreements. If it is determined that payments such as the daily payments to extra duty assignees will continue, CCPS should incorporate those payments into future negotiations with the unions, in order to pay a more market-appropriate aggregate amount to employees.*

LEA Responses:

Opinion (Concur/Non-Concur)	Correction Action Plan (Provide Narrative Response*)	Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented)	Estimated Date of Full Implementation of Corrective Action
Non-concur	The current practice for summer payments for athletics coaches has been well established for nearly three decades, with the formula established at that time by the Superintendent. During contract negotiations, the association is able to bring this item forward as one that it wishes to open within the contract. At that time, a determination will be made regarding changing the current practice.	N/A	N/A
Concur	Going forward, CCPS will work with CCESPA to make sure that a memorandum of agreement is in place before making payments for overtime to custodial and maintenance staff that are outside of the negotiated agreement.	Implemented	N/A
Concur	Payments to employees for professional development activities are now being paid at the hourly rates established in the CCEA Negotiated Agreement instead of being paid as a stipend.	Implemented	N/A

*If applicable, please include attachments that may provide better context regarding planned corrective actions.

Recommendation 5: *Caroline County Public Schools should create standardized forms for documenting the pre-approval of overtime, and for the multiple reviews of timecards and after-school activity payments. CCPS should also create standardized forms for the calculations of leave payouts. The new Payroll/Benefits Coordinator should enforce controls by only entering payments after appropriate forms have been complete and signatures have been observed.*

LEA Responses:

Opinion (Concur/Non-Concur)	Correction Action Plan (Provide Narrative Response*)	Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented)	Estimated Date of Full Implementation of Corrective Action
Both	<p>All overtime must be pre-approved but filling out a standardized form and having it signed by the appropriate Supervisor isn't practical given the fact that most overtime is due to an emergency such as a water leak, HVAC issue, alarm going off, inclement weather, etc.</p> <p>Multiple reviews of timecards and after-school activity payments have been in place but this wasn't always the case during COVID when staff members were working remotely. On August 17, 2021, all Administrators and Supervisors were reminded of the proper approval process for timesheets and after school activity payments. To ensure compliance with this recommendation, the payroll department has been instructed not to enter pay adjustments until the proper signatures have been obtained.</p> <p>CCPS has standardized forms for those payouts where the calculation is the same across the board such as the Voluntary Retirement Incentive payout. In the instance of leave payouts, there are too many variables to create a standardized form due the multiple work day calendars, salary schedules and number of hours worked per day.</p>	Implemented to the extent practical	