

STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR

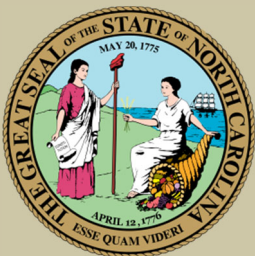
BETH A. WOOD, CPA



SCOTLAND COUNTY SCHOOLS

LAURINBURG, NORTH CAROLINA

INVESTIGATIVE AUDIT REPORT
MAY 2023



NC  **OSA**
The Taxpayers' Watchdog

EXECUTIVE SUMMARY

PURPOSE

The Office of the State Auditor initiated an investigative audit in response to an allegation received through its Hotline regarding Scotland County Schools (School District). During the investigation of the initial allegation, it was discovered that the former Superintendent received an overpayment at the time of his retirement for vacation leave for which he had already been paid.

BACKGROUND

The School District's Central Office is located in Laurinburg, North Carolina and serves over 5,500 students.¹ The mission of the School District is to serve and improve the lives of all students in Scotland County.²

The School District's Board of Education (Board) consists of eight Board members.³ The Board supervises all matters related to the School District and is responsible for appointing the Superintendent⁴ and approving the Superintendent's contract.⁵

The Superintendent is responsible for overseeing the administration of the School District.⁶ The Superintendent also serves as the Secretary of the Board and is required to keep the Board informed of the operation of the School District.⁷

KEY FINDINGS

- The former Superintendent received a \$15,068 overpayment at the time of his retirement.
- The former Superintendent received 704 hours of retirement service credit for which he was not entitled to receive.
- The School District failed to retain leave records for School District employees, including the former Superintendent.

KEY RECOMMENDATIONS

- The School District should seek repayment from the former Superintendent for the amount he was overpaid.
- The School District should inform the Department of State Treasurer of the amount of retirement payments that the former Superintendent has been overpaid since his retirement.
- School District leadership should implement proper oversight procedures to ensure compliance with the Department of Cultural Resources' *Records Retention and Disposition Schedule*.

Key findings and recommendations are not inclusive of all recommendations in the report.

¹ <https://www.scotland.k12.nc.us/Page/3501>

² <https://www.scotland.k12.nc.us/Page/3420>

³ https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175405

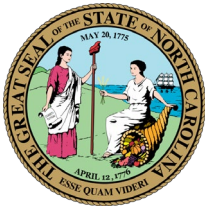
⁴ https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175379

⁵ https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175696

⁶ https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175403

⁷ Ibid.

STATE OF NORTH CAROLINA
Office of the State Auditor



Beth A. Wood, CPA
State Auditor

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Raleigh, NC 27699
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AUDITOR'S TRANSMITTAL

The Honorable Roy Cooper, Governor
Members of the North Carolina General Assembly
Members of the Scotland County Schools Board of Education

Ladies and Gentlemen:

Pursuant to North Carolina General Statutes § 147-64.6(c)(16) and § 147-64.6B, we have completed an investigative audit of allegations concerning Scotland County Schools. The results of our investigative audit, along with recommendations for corrective action, are contained in this report.

Copies of this report have been provided to the Governor, the Attorney General, and other appropriate officials in accordance with N.C.G.S. § 147-64.6(c)(12). We appreciate the cooperation received from the management and employees of Scotland County Schools during our investigative audit.

Respectfully submitted,

A handwritten signature in cursive script that reads "Beth A. Wood".

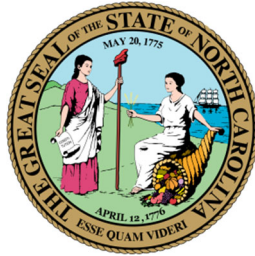
Beth A. Wood, CPA
State Auditor



**Beth A. Wood, CPA
State Auditor**

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BACKGROUND

The Office of the State Auditor initiated an investigative audit in response to an allegation received through its Hotline regarding Scotland County Schools (School District). During the investigation of the initial allegation, it was discovered that the former Superintendent received an overpayment at the time of his retirement for vacation leave for which he had already been paid.

Our investigative audit procedures included:

- Review of applicable North Carolina General Statutes and School District policies and procedures.
- Examination and analysis of available documentation related to the allegations.
- Interviews with current and former School District personnel and the School District Attorney.
- Interviews with Department of State Treasurer personnel.

This report presents the results of the investigative audit. The investigative audit was conducted pursuant to North Carolina General Statutes § 147-64.6(c)(16) and § 147-64.6B. This report does not constitute an audit or attestation engagement conducted in accordance with generally accepted government auditing standards.

School District

The School District's Central Office is located in Laurinburg, North Carolina and serves over 5,500 students.⁸ The mission of the School District is to serve and improve the lives of all students in Scotland County.⁹

The School District's Board of Education (Board) consists of eight Board members.¹⁰ The Board supervises all matters related to the School District and is responsible for appointing the Superintendent¹¹ and approving the Superintendent's contract.¹²

The Superintendent is responsible for overseeing the administration of the School District in accordance with Board policies.¹³ The Superintendent also serves as the Secretary of the Board and is required to keep the Board informed of the operation of the School District.¹⁴ The Superintendent is a state employee.

The Superintendent, with the approval by the Board, selects a Finance Officer for the School District. The Finance Officer serves at the pleasure of the Superintendent. The Superintendent evaluates the Finance Officer to help ensure that all duties as required by law, board policy, and/or the Superintendent are met.¹⁵

⁸ <https://www.scotland.k12.nc.us/Page/3501>

⁹ <https://www.scotland.k12.nc.us/Page/3420>

¹⁰ https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175405

¹¹ https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175379

¹² https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175696

¹³ https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175403

¹⁴ Ibid.

¹⁵ https://boardpolicyonline.com/bl/?b=scotland_county#&&hs=175750

State Employee and Teacher Leave

State employees and teachers receive several different types of leave as part of their employment, including vacation and sick leave. The amount of vacation leave state employees and teachers earn monthly is based on their years of service. Employees receive 96 hours of sick leave annually.

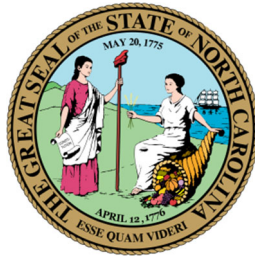
North Carolina General Statute § 115C-272(b)(2) requires vacation leave hours in excess of 240 hours (30 days) on June 30 to be converted to sick leave.

The statute also states that a Superintendent shall be paid in a lump sum at the time of separation¹⁶ for the unused vacation leave not to exceed a maximum of 240 hours or 30 days. At retirement, any vacation leave in excess of 240 hours or 30 days will be converted to sick leave and may be used for credible service at retirement.

State Employee and Teacher Retirement

At the time of retirement, the Department of State Treasurer calculates the employee's retirement benefit amount based upon the years of service (creditable service). Creditable service is the cumulation of time the employee worked in state government which also includes the employee's sick leave at the time of retirement. One month of credit is given for each 20 days (or portion thereof) of sick leave at retirement.

¹⁶ State employees and teachers can separate through retirement, resignation, reduction in force, death, or dismissal.



FINDINGS AND RECOMMENDATIONS

1. THE FORMER SUPERINTENDENT RECEIVED A \$15,068 OVERPAYMENT

The former Superintendent at Scotland County Schools (School District) was overpaid by \$15,068 at the time of his retirement. The former Superintendent was paid 200 hours of vacation leave per year for three years, but his leave balances for those years were not reduced to reflect the vacation leave for which he was paid.

As a result, these funds were not available for valid School District purposes.

According to the former Finance Officer, the overpayment occurred because she misinterpreted the terms of the former Superintendent’s employment contract. Instead of treating the payment for unused vacation leave as a leave payout, she interpreted the contract to allow for the payment of a bonus of 200 hours (25 days) of vacation pay per year.

The former Superintendent’s employment contract stated that he shall be paid for up to twenty-five (25) **unused** vacation days per fiscal year.

Overpayment to Former Superintendent

The former Superintendent at the School District was overpaid by \$15,068 at the time of his retirement.

Per North Carolina General Statute § 115C-272(b)(2), superintendents are entitled to receive a lump sum payment for the balance of their unused vacation leave upon separation,¹⁷ up to 240 hours or 30 days.

In September 2020, the former Superintendent retired and was paid for 240 hours of unused vacation leave. This balance was overstated by 164 hours as the former Superintendent was only entitled to be paid for 76 hours.

The overstatement resulted from the failure to reduce his accumulated vacation hours for each of the three years by the hours that were paid out. As a result, roll-over errors occurred over the three years.

Had the vacation leave balances been reduced by the hours for which the former Superintendent had been paid, there would have been only **76 hours** of **unused** vacation leave available for payout at his retirement. (See table below.¹⁸)

Overpayment of Unused Vacation Leave		
	Total Hours	Total Payment
School District Records	240	\$ 22,051.20
Auditor Calculated	76	\$ 6,982.88
Overpayment	164	\$ 15,068.32

¹⁷ Employees can separate through retirement, resignation, reduction in force, death, or dismissal.

¹⁸ See Appendix for the detailed calculation.

Additionally, because the 200 hours of unused vacation leave that were paid out were not deducted from the former Superintendent's vacation leave balance each year, his vacation leave balance exceeded 240 hours at the end of both fiscal years 2019 and 2020.

North Carolina General Statute § 115C-272(b)(2) requires vacation leave balances in excess of 240 hours to be converted to sick leave at year end.

The School District converted unused vacation leave in excess of 240 hours, in error, for both 2019 and 2020.¹⁹

School District Funds Not Available for Valid Purposes

As a result of the School District overpaying the former Superintendent upon his retirement, \$15,068 was not available for valid School District or other state²⁰ purposes.

Caused by the Former Finance Officer's Misinterpretation of Employment Contract

According to the former Finance Officer, the vacation leave balance was not adjusted, leading to the overpayment of \$15,068, because she misinterpreted the terms of the former Superintendent's employment contract.

The former Finance Officer stated she interpreted the payment for unused vacation days included in the former Superintendent's employment contract as a bonus for an additional 25 days per year. The former Finance Officer explained, the compensation was "kinda like a bonus... they [the Board] just gave it to him in leave because he could either take the days or he could get the money for them as a bonus."

Therefore, she did not deduct the vacation leave hours paid to the former Superintendent each year from his leave balance.

The former Finance Officer acknowledged that she did not consult with General Counsel or the attorney for the School District's Board of Education about her interpretation of the former Superintendent's contract and the payout of unused vacation days.

North Carolina General Statute Provides Guidance on Payments at Time of Retirement

North Carolina General Statute § 115C-272(b)(2) addresses payments for **unused** vacation leave at the time of retirement. Specifically, the statute states, in part:

An employee shall be paid in a lump sum for accumulated annual leave not to exceed a maximum of 240 hours or 30 days when separated from service due to resignation, dismissal, reduction in force, death, or service retirement.

While the former Superintendent was paid for 240 hours of accumulated annual leave at the time of his retirement, his annual leave balance was overstated by 164 hours, resulting in an overpayment of \$15,068.

¹⁹ See Finding 2.

²⁰ The lump sum payment at the time of retirement was paid using both state and local funds.

RECOMMENDATIONS

The School District should seek repayment from the former Superintendent for the amount he was overpaid (\$15,068).

The School District should involve their legal counsel when reviewing and interpreting employment contracts to ensure that contracts are being followed as written.

2. ADDITIONAL 704 HOURS OF RETIREMENT SERVICE CREDIT PROVIDED TO FORMER SUPERINTENDENT

The former Superintendent at Scotland County Schools (School District) had 704 hours (88 days) of retirement service credit²¹ that he was not entitled to receive. As a result, the State has been paying the former Superintendent approximately \$124²² per month (\$3,723 total) above what he should have received since his retirement in September 2020.

The former Superintendent was provided the additional retirement service credits due to two separate errors: 1) a lack of review and 2) failure to follow the contract.

As part of the retirement process, employers are required to submit the number of unused sick leave days to the Department of State Treasurer (State Treasurer) which is used to calculate the retirement service credit. The State Treasurer requires employers to certify the information provided is true and correct.

Additional Retirement Service Credit

The former Superintendent at the School District was provided an additional retirement service credit for 704 hours (88 days) of sick leave that he was not entitled to receive.

The service credit was provided as a result of two separate errors:

- 1) A reporting error by the Payroll Specialist that resulted in 320 hours of unearned sick leave being reported to the State Treasurer.²³
- 2) The former Superintendent's sick leave balance was overstated. At the time of his retirement, the School District reported 384 hours of sick leave to the State Treasurer that was accumulated by the erroneous rollover of vacation leave due to not deducting hours for the unused vacation leave for which he had been paid.

²¹ Retirement Service credit (creditable service) is the total months of service to the State, including any accumulated sick leave.

²² The estimated monthly payment was determined by auditors based on the available leave records. Leave records prior to September 2018 were not available (See Finding 3).

²³ The State Treasurer, specifically the Retirement Systems Division, is responsible for administering the pension benefits for state and local government employees.

Reporting Error

The Payroll Specialist reported 40 days (320 hours) of sick leave to the State Treasurer that the former Superintendent did not earn. Specifically, the total amount of sick leave reported to the State Treasurer did not agree with the number of sick leave hours remaining for the former Superintendent per the School District’s records.

The Payroll Specialist reported 720.6 days (5,764.64 hours)²⁴ of sick leave to the State Treasurer.

However, at the time of the former Superintendent’s retirement, his sick leave balance per the School District records was only 680.6 days (5,444.40 hours).

This resulted in the former Superintendent receiving an additional 40 days (320.24 hours) of credit towards his monthly retirement benefit that he did not earn.

Overstated Sick Leave Balance

As part of the former Superintendent’s employment contract, he was entitled to payment for "unused vacation" leave hours each school year.

From September 2018 through September 2020, the former Superintendent was paid for 600 hours (25 days, or 200 hours, each year) of unused vacation leave. However, the School District failed to deduct these hours from the former Superintendent’s vacation leave balance.

At the end of the fiscal year, any vacation leave hours in excess of 240 are required to be converted to sick leave per state law.²⁵

In 2019 and 2020, the former Superintendent’s vacation leave balance exceeded 240 hours due to the failure to deduct the 400 (25 days, or 200 hours, each year) hours of unused vacation leave for which he had already been paid.

As a result, the School District ended up converting **176** and **208** hours of unused vacation leave to sick leave in 2019 and 2020, respectively.

In total, the former Superintendent’s sick leave balance was overstated by 704 hours because he received the additional 384 hours (48 days) of sick leave for vacation leave hours (converted to sick leave) for which he had already been paid. (See table below.)

Additional Hours of Retirement Service Credit		
Fiscal Year	Description	Number of Hours
2019	Overstated Vacation Leave Rolled over to Sick Leave	176
2020	Overstated Vacation Leave Rolled over to Sick Leave	208
2021	Reporting Error	320
Total		704

²⁴ According to the State Treasurer, the number of sick days is calculated by dividing the total sick leave hours by the monthly sick leave accrual rate of eight hours (e.g. 5,764.64 hours of sick leave / 8 = 720.58 days of sick leave).

²⁵ North Carolina General Statute § 115C-272 requires that any vacation leave hours in excess of 240 hours (30 days) be converted to sick leave annually.

Additional State Funds Expended

Because the former Superintendent received retirement service credit that he was not entitled to receive, the State has been paying the former Superintendent approximately \$124 per month, that he was not entitled to, since his retirement in September 2020.

In total, the State has paid the former Superintendent approximately \$3,723²⁶ in retirement benefits for which he was not entitled.

Caused by Failure to Review

According to the Payroll Specialist, no one reviewed or was designated to review the hours submitted to the State Treasurer on the Form 6C “Reporting an Employee’s Work Record for Retirement” (Form 6C) to ensure that the amount reported was supported by the School District’s records.

The Payroll Specialist confirmed she was the individual responsible for calculating and reporting the sick leave to the State Treasurer. She was unable to provide supporting documentation or justification for how she calculated the number of sick days that were reported.

Also Caused by Misinterpretation of Employment Contract

According to the former Finance Officer, she misinterpreted the terms of the former Superintendent’s employment contract. She stated that she interpreted the payment for unused vacation days included in the former Superintendent’s employment contract as a bonus for an additional 25 days each year.

Therefore, she did not deduct the vacation leave hours paid from the former Superintendent’s leave balance.

At the end of each year, the vacation leave balance in excess of 240 was converted to sick leave.

State Treasurer Requires Accurate Records

As part of the retirement process, employers are required to submit the number of unused sick leave days to the State Treasurer and certify the information provided is true and correct. Specifically, Section C of Form 6C “Reporting an Employee’s Work Record for Retirement”, states:

I hereby certify that the information provided about the employee named in Section A **is true and correct** to the best of my knowledge. *(emphasis added)*

The certification section of Form 6C continues:

I certify that the **unused sick leave shown reflects the amount of unused sick leave at or projected to the date of termination and is sick leave for which this member would have been paid had he/she actually been sick.** If this amount changes, I will notify the Retirement Systems Division with a Form 6C. All other information will be confirmed through usual employer reporting methods. *(emphasis added)*

²⁶ The estimated monthly payment was determined by auditors based on the available leave records. Although the former Superintendent received payments related to leave in 2017, leave records prior to September 2018 were not available (See Finding 3).

The Form 6C submitted to the State Treasurer on behalf of the former Superintendent did not accurately reflect the amount of unused sick leave at the date that the former Superintendent separated from employment.

RECOMMENDATIONS

The School District should inform the State Treasurer of the amount of retirement payments that the former Superintendent has been overpaid since his retirement.

The School District should cooperate with the State Treasurer to review the former Superintendent's leave records and ensure his monthly retirement benefit amount is accurate and fully supported.

The School District should establish the necessary reviews to ensure accuracy and detect and safeguard against clerical errors.

3. THE SCHOOL DISTRICT FAILED TO RETAIN LEAVE RECORDS

The Scotland County School District (School District) failed to retain all detailed leave records for School District employees, including the former Superintendent. As a result, the records were not available for litigation, claim, audit, or other official actions.

The records were not retained because the School District changed software in September 2018, and the detailed leave records were not migrated to the new software.

The North Carolina State *Record Retention and Disposition Schedule* requires leave records to be maintained for at least five years.

Failure to Retain Leave Records

The School District failed to retain all leave records for School District employees, including the former Superintendent.

Specifically, the School District was unable to provide detailed leave records, such as monthly vacation leave balances, for any months prior to September 2018.

Resulted in Inability to Produce Records for Official Action

As a result of not retaining detailed leave records, the School District was not able to produce the records for litigation, claim, audit, or other official action.

For example, the scope of this investigative audit was limited to September 2018 through September 2020. Investigators could not review leave files prior to September 2018 to determine if the leave was accurately recorded for the former Superintendent. Had those records been available, investigators may have found that the former Superintendent received more unearned retirement service credit than was identified in Finding 2.

Caused by Failure to Provide Proper Oversight

During a software conversion, School District leadership failed to provide proper oversight to ensure that all records and data were transferred from the old software system to the new software system.

According to the Chief Accountability Officer, in September 2018, the School District started using a new software solution²⁷ called LINQ for multiple educational and business functions. To transition to LINQ, the information and data from the previous software system had to be migrated.

During the investigation, it was discovered the detailed leave records were not migrated. To obtain the detailed leave records, the Chief Accountability Officer contacted LINQ and was informed the migration files used in the software system conversion were no longer available.

Record Retention and Disposition Schedules Provide Guidance on Retention of Leave Records

The Department of Cultural Resources' *Records Retention and Disposition Schedule* provides guidance for record retention of leave records. Local Education Agencies are required to retain leave records for a minimum of five years. After the five years, the leave records can be destroyed. Specifically, the Schedule states:

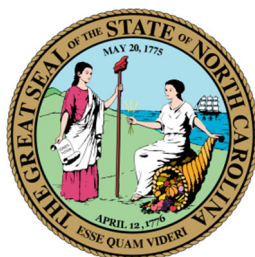
LEAVE FILE. Records concerning leave by office personnel. File includes leave requests, **monthly leave reports**, yearly leave recapitulations, correspondence, and other related records. (*emphasis added*)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years if no litigation, claim, audit, or other official action involving the records has been initiated. If no official action has been initiated, destroy in office after completion of action and resolution of issues involved.

RECOMMENDATIONS

School District leadership should implement proper oversight procedures to ensure compliance with the Department of Cultural Resources' *Records Retention and Disposition Schedule*.

²⁷ A software solution integrates multiple administrative functions and can include financial, administrative, and nutritional services.

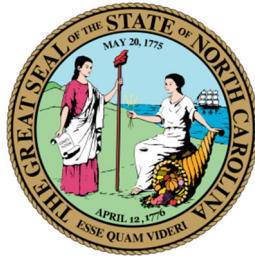


APPENDIX

Payment For Unused Vacation Leave and Overstated Balance

District Records					
Period	Beginning Leave Balance	Accrual and Use of Vacation Leave	Vacation Leave Hours at Year End	Hours Rolled to Sick Leave at Year End **	Vacation Leave Hours at Year End Carried Forward
September 2018-June 2019	Unknown*	165.6	416.32	176.32	240
July 2019-June 2020	240	208.32	448.32	208.32	240
July 2019-September 2020	240	52.08	292***	N/A	0
*Leave records were not available prior to September 2018 (See Finding 3).					
** Per North Carolina General Statutes (N.C.G.S. § 115C-272) any vacation leave hours in excess of 240 hours (30 days) are required to be converted to sick leave annually.					
*** Per N.C.G.S. § 115C-272(b)(2), superintendents are entitled to receive a lump sum payment for the balance of their unused vacation leave upon separation, up to 240 hours or 30 days.					

Auditor Calculated					
Period	Beginning Leave Balance	Accrual and Use of Vacation Leave	Vacation Leave Hours at Year End	Unused Vacation Leave Paid	Vacation Leave Hours Carried Forward
September 2018-June 2019	Unknown*	165.3	416.05	200	216.05
July 2019-June 2020	216.05	207.96	424.01	200	224.01
July 2019-September 2020	224.01	51.99	276	200	76
*Leave records were not available prior to September 2018 (See Finding 3).					



RESPONSE FROM SCOTLAND COUNTY SCHOOLS



322 South Main Street
Laurinburg, North Carolina 28352
(910) 276-1138 • fax (910) 277-4310

May 22, 2023

State of North Carolina
Office of the State Auditor
2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699

RE: Scotland County Schools Status Response to Investigative Audit Findings

Dear Sir or Madame:

Scotland County Schools received your results regarding an investigative audit of allegations. As noted in the communication, the information below details the districts response to the report’s findings and recommendations.

Pertaining to **Key Finding: The former Administrator received a \$15, 068 overpayment at the time of his retirement**, the district intends to take the following measures for corrective action:

- The School District will seek repayment from the former Superintendent for the amount overpaid. Assuming responsibility for this reconciliation is the Chief of Staff who will send a certified letter to the former Superintendent by May 19, 2023 seeking repayment of the funds and/or payment arrangement in place by June 30, 2023 in addition to providing notice that the overpayment will be reported to the State Treasurer’s Office.
- The School District will work with legal counsel to ensure that all future contracts are being executed as written.

Pertaining to **Key Finding: The former Administrator received 704 hours of retirement service credit which he was not entitled to receive**, the district intends to take the following measures for corrective action:

- The School District will inform the Department of State Treasurer of the amount of retirement payments that the former superintendent has been overpaid since his retirement and work with the State Treasurer to review the leave records to reconcile monthly retirement benefit. Assuming responsibility for this reconciliation is the Chief Financial Officer who will make the report to the State Treasurer by May 27, 2023 and serve as primary contact for the State Treasurer throughout the review.
- The School District will establish a uniform process, to include a secondary review, for all retirement/separation payouts. This will be developed and implemented by July 1, 2023 and overseen by heads of both the Finance and Human Resources Department.

Pertaining to **Key Finding: The School District failed to retain leave records for School District employees, including the former Superintendent**, the district intends to take the following measures for corrective action:

- The School District established a process for maintaining leave records for all employees, including the superintendent, to abide by the Records Retention and Disposition Schedule upon realizing, through the course of cooperation with the investigation, the lack of available records. Specifically, as noted in the enclosure, *Memo: Superintendent Leave*, that the superintendent role is the only

position that would not be captured using the established electronic storage process.

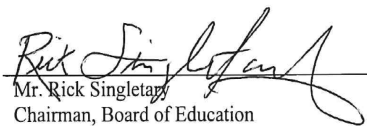
Scotland County Schools and the Board of Education feel our corrective action plan and compliance with the state auditor's recommendations, will provide substantial safeguards and ensure accurate records.

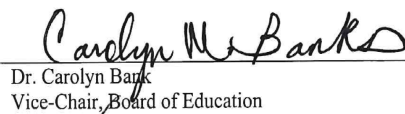
If additional information is needed, please do not hesitate to contact Scotland County School System.

Sincerely,

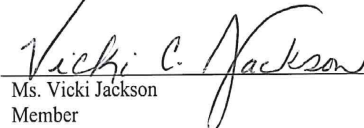
Scotland County Schools Board of Education


Mr. Robert Logan
Scotland County Interim Superintendent

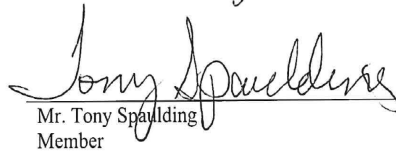

Mr. Rick Singletary
Chairman, Board of Education



Dr. Carolyn Banks
Vice-Chair, Board of Education

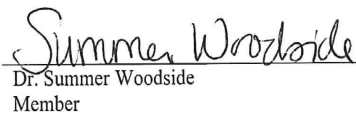

Mr. Jason Clark
Member

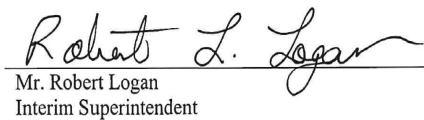

Ms. Vicki Jackson
Member


Dr. Gary Mauk
Member


Mr. Tony Spaulding
Member


Mr. Herman Tyson
Member


Dr. Summer Woodside
Member


Mr. Robert Logan
Interim Superintendent



322 SouthMain Street
Laurinburg, North Carolina 28352
(910) 276-1138 • fax (910) 277-4310

MEMORANDUM

TO: Miriam Davis, Executive Assistant to the Superintendent
Tennillia Oxendine, Payroll Specialist
Aimee Williams, Benefits Specialist

FROM: Dr. Michael Riles, Chief Accountability & Technology Officer

DATE: June 13, 2022

RE: Superintendent's Leave

The superintendent's leave requests are approved by the Board Chair, therefore, requests are not managed through TimeKeeper as other employees.

As the superintendent's position is the sole position that requires action by the Board Chair, to ensure accurate processing, we will adhere to the process identified below, effective June 13, 2022:

1. Superintendent makes request for leave using Scotland County Schools Absence Form.
2. Board Chair approves/denies the request by signing the form.
3. Signed form is remitted to Mrs. Barfield-Williams for keying in Linq. Once keyed in Linq, carbon copy is returned to Superintendent's Office and original filed in HR for documentation.

Thank you for your support. Should you require assistance, please contact Dr. Michael Riles.

cc Mr. Rick Singletary, Board Chairman
Dr. Takeda LeGrand, Superintendent
Dr. Dannie Williams, Chief Human Resources Officer

ORDERING INFORMATION

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This investigation required 687 hours at an approximate cost of \$80,571.