



School Allocation Auditing Procedure (PC-P002)

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

1.0 SCOPE:

- 1.1 This procedure outlines the process of school and department allocation audits for the Washoe County School District.

2.0 RESPONSIBILITY:

- 2.1 Chief Financial Officer

3.0 APPROVAL AUTHORITY:

(Approval signature on file)

- 3.1 Position Control Analyst Signature _____ Date _____

4.0 DEFINITIONS:

- 4.1 Click Drag & Drill (CDD) Report "PC1000": Bi-tech report that lists and sorts school or department staffing by location (#). This report includes all certified and classified employee names, id#, funding, position, days, hours, FTE equivalency, contract type and assignment.
- 4.2 PCREGFTE: Bi-Tech position control module for the regulation of positions by FTE and funding.
- 4.3 School Excel Spreadsheet: refers to a series of 3 Excel spreadsheets, listed as ES Master (elementary school), MS Master (middle school), and HS Master (high school). These spreadsheets contain a list of all certified and classified allocations/FTE by school, including the General Fund, Class Size Reduction, ESL, Special Ed, Title I and grants as well as summary spreadsheets that tie in with budget.
- 4.4 "FTE": abbreviation for "Full Time Equivalency" based on 8 hours per day for administrators, protechs and classified employees, and 7.5 hours per day for certified staff, teachers, counselors, nurses, etc.
- 4.5 Staffing Allocations Guidelines: An HR document created and approved by the Executive Cabinet that defines district staffing ratios for certified and classified employees. The document is refined for internal use by the Human Resources Department under the supervision of the Assistant Superintendent of Human Resources.
- 4.6 Certified Reassignment Form: (HR-F047) is used to make changes within a school, ie; grade, contract FTE, or funding.
- 4.7 Classified Employment Requisition: (HR-F105) is used for all non-licensed employee requests; new hire, transfer, reassignments.

5.0 PROCEDURE:

- 5.1 Print out CDD "PC1000" report by location and school to be audited.
- 5.2 Open the Position Control School Excel Spreadsheet.
- 5.3 Open the PCREGFTE; F3 to select new location.
- 5.4 Reconcile the data on the "PC1000" report to allocations listed on the School Excel Spreadsheet.
- 5.5 Identify inconsistencies between the Position Control School Excel Spreadsheet and actual data from the "PC1000" Report and PCREGFTE.



School Allocation Auditing Procedure (PC-P002)

- 5.6 Problem solving with appropriate personnel including Principals, Secretaries and others, deferring to the “Staffing Allocation Guidelines” document as necessary.
- 5.7 Request necessary coding corrections to HR employee records, using the applicable certified or classified form.
- 5.8 Complete cost transfer or journal entry forms as needed for the general ledger. Forms sent to the Senior Budget Analyst for distribution.
- 5.9 Record audit findings on School Excel Spreadsheet.
 - 5.9.1 File hard copy of School Excel Spreadsheet.
- 5.10 Prepare a “Findings/Recommendations” report. File electronic copy.
 - 5.10.1 Report sent to the CFO and to Superintendents of Elementary and Secondary Education.
- 5.11 Weekly backup of the data.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Active Employee Assignments “PC1000” Report (PC-W001)
- 6.2 School Excel Spread sheets (PC-P003)
- 6.3 Staffing Allocations Guidelines
- 6.4 Certified Reassignment Form (HR-F047)
- 6.5 Classified Employment Requisition (HR-F105)

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
PC School Excel Spreadsheet	Hard copy in PC Binder, electronic copy on local drive with weekly backup	5 years	Discard as desired	Locked file for hard copy, PC Excel Spreadsheet password protected
Access Allocation Spreadsheet	Hard copy in PC Binder, electronic copy on local drive with weekly backup	5 years	Discard as desired	Locked file for hard copy, password protected on local drive
Audit Findings Report	Electronic copy on local drive with weekly backup	5 years	Discard as desired	Password protected on local drive



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8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
11/28/05	A	Initial Release
1/22/08	B	Added 4.6; updated Record Retention Table
03/04/10	C	1.1 replaced "handling" with "process" and added "and department" before "allocation"; deleted Section 4.1 and added new Section 4.1 and 4.2; moved Section 4.3 to Section 4.5; deleted Section 4.7 (formerly 4.6) and added new Sections 4.7 and 4.8; 5.1 replaced "Bi-Tech "WAHRAE" with "CDD "PC1000"; added Section 5.3; 5.4 replaced "WAHRAE" with "PC1000"; and deleted "Position Control"; 5.5 replaced "Bi-Tech 'WAHRAE' with "PC1000" and added "PCREGFTE" to end of sentence; 5.7 changed "make" to "request", replaced "Bi-Tech database" with "Human Resources employee records", deleted rest of sentence and added "using the applicable certified or classified form"; added Section 5.8 and 5.9.1; 5.10 deleted "and email...Secondary Education" and replaced with "File electronic copy."; Added Section 5.10.1; deleted Section 5.11 (formerly 5.9); 6.1 replaced "WAHRAE" with "PC1000" and added parentheses to "PC-W001"; 6.2 added parentheses to "PC-P003"; added Sections 6.4 and 6.5; updated Record Retention Table.
11/05/10	D	4.4 replaced "pro-techs" with "protechs"; 4.6 deleted paragraph; 5.4 replaced "Data" with "data"; 5.7 replaced "Human Resources" with "HR"; 5.8 replaced "entry forms" with "entryforms"; updated Record Retention Table

*** End of procedure ***