



# Atlanta Public Schools

## 2020 Bus Operator Payroll Audit

# Background

- In response to the Covid-19 Pandemic APS transitioned to a virtual learning environment effective Monday, March 16, 2020 through the end of the 2019-2020 academic year. Accordingly, Bus Operators were not required to perform their normal in-person duties of transporting pupils to and from school during this time.
- All Bus Operators continued to receive their statutory base pay during the pandemic.
- There was a need for certain in-person work to be performed by Bus Operators (most notably, food deliveries), and there was an opportunity to earn additional pay for those who chose to do so
- Under regular APS policy, for any hours worked in excess of the standard workday (4.00 hours for most Bus Operators), employees received “straight” pay, which is their hourly rate based on annual salary and standard annual hours.
- Beginning April 13, 2020 and continuing through July 31, 2020, those who worked in-person hours were also eligible for “Hero” pay, which was 50% of their straight pay rate in addition to any other pay they were entitled to for such hours. Hero pay was generally applicable to all in-person hours worked.
- In June 2020, certain Bus Operators filed a complaint alleging that they had been underpaid during the pandemic.
- APS engaged Rausch to perform an independent audit of payroll for all affected Bus Operators during the period.

*“To honor their contributions, we will be implementing hero pay at a rate of time and a half for all hours worked in person beginning April 13 for designated employees working on site.”*

- Dr. Meria Joel Carstarphen,  
Superintendent, April 3, 2020



# Audit Objectives

The objectives of our audit were to determine if gross pay amounts for the specified Bus Operators was properly calculated for all pay periods under audit and to provide APS with a list of any corrective payments or recoupments needed. Specifically, the objectives were to :

- Recalculate gross pay for each of 78 Bus Operators for each of the 9 pay periods from March 16, 2020 through July 31, 2020 based on relevant source documents and stated pay rates.
- Compare our calculated gross pay to amounts actually paid and recorded within the Lawson payroll system.
- Identify reasons for any differences noted and determine corrective actions needed.
- Provide recommendations to APS.

# Conclusion

We noted 11 of the 78 (14%) Bus Operators tested had net underpayments or overpayments which were not fully corrected during the period under audit. The affected employees and corrective actions needed are listed below.

	Employee	Over / (Under) Payment	Explanation for Exception	Corrective Action Needed
1.	Bus Operator 01	\$ 1,196.68	Net overpayment of 94.00 Hero hrs (underpayment of 0.50 hrs on pay date 4/30 and overpayment of 94.50 hrs on pay date 5/15).	Recover \$1,196.68 from employee. (-94.00 Hero hrs)
2.	Bus Operator 02	\$ (832.94)	This amount represents an underpayment of 72.00 Hero hrs on pay dates 4/30 (12.00 hrs), 5/15 (8.00 hrs), 5/29 (36.00 hrs) & 6/15 (16.00 hrs) and 7.00 overtime hrs on pay date 6/15.	Pay \$832.94 to employee. (+72.00 Hero hrs, +7.00 overtime hrs)
3.	Bus Operator 03	\$ 31.09	Overpayment of 1.75 straight hrs on pay date 4/15.	Recover \$31.09 from employee. (-1.75 straight hrs)
4.	Bus Operator 04	\$ (92.57)	Underpayment of \$92.57 in Hero pay from pay date 4/30.	Pay \$92.57 to employee. (Hero pay)
5.	Bus Operator 05	\$ 235.49	Overpayment of 20.00 Hero hours on pay date 5/15.	Recover \$235.49 from employee. (-20.00 Hero hrs)
6.	Bus Operator 06	\$ (35.59)	Underpayment of 1.25 hrs of straight pay and 1.25 hrs of Hero pay on pay date 4/30.	Pay \$35.59 to employee. (+1.25 straight hrs, + 1.25 Hero hrs)
7.	Bus Operator 07	\$ 131.68	This overpayment is the net effect of: (1) underpayment of 1.00 straight hrs on pay date 4/15, (2) overpayment of 14.00 Hero hrs on 5/15, and (3) underpayment of 0.50 Hero hrs on pay date 5/29.	Recover \$131.68 from employee. (+1.00 straight hrs, -13.50 Hero hrs)
8.	Bus Operator 08	\$ 12.86	Overpayment of 0.75 straight hrs on pay date 4/15.	Recover \$12.86 from employee. (-0.75 straight hrs)
9.	Bus Operator 09	\$ 74.99	Overpayment of 3.00 straight hrs on pay date 8/14.	Recover \$74.99 from employee. (-3.00 straight hrs)
10.	Bus Operator 10	\$ 50.93	Overpayment of 2.00 straight hrs on pay date 8/14.	Recover \$50.93 from employee. (-2.00 straight hrs)
11.	Bus Operator 11	\$ (12.74)	Underpayment of 1.00 Hero hrs on pay date 5/15.	Pay \$12.74 to employee. (+1.00 Hero hrs)

The calculations supporting the amounts shown above have been provided to APS Management.



# Observation 1

## PAYSTUBS

- Employee paystubs for Bus Operators currently show a default number for regular base pay hours (40.00) which does not reflect the basis for regular base pay in any given period. The paystubs also include a “rate” column, the contents of which do not reflect a rate, but a weekly total, which is duplicative of the “amount” column next to it. Both of these items serve to confuse employees and could lead to misunderstandings relating to pay they are receiving.
- To reduce the potential for confusion, the “hours” amount for regular base pay should be removed from the paystubs and the “rate” column should be reconfigured to show actual rates or removed from the paystubs altogether.

# Observation 2

## KRONOS USER NOMENCLATURE

- In APS's current configuration of the Kronos timekeeping software, the term "SuperUser" is used to denote an employee's own time punches or automated punches by the system. This causes confusion in reviewing the audit trail of time punches because that term is more generally understood to mean a user with elevated administrative rights in the application.
- The configuration of Kronos should be changed to utilize nomenclature which more clearly describes the nature of users entering time punches.