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Date: September 21, 2023

To: Martha Smith, Internal Auditor, Tucson Unified School District

From: Maricela Meza, Employee Relations Director, Tucson Unified School District

CC: Dr. Gabriel Trujillo, Superintendent, Tucson Unified School District

Robert Ross, General Counsel, Tucson Unified School District

Re: Employee Relations: Performance Stipends and Reimbursement for Professional Development Audit

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An audit was recently conducted by Tucson Unified School District (“TUSD”) Internal Auditor, Martha Smith (“Auditor”). The Audit reviewed current Employee Relations (“ER”) practices related to Performance Stipends and Professional Development (“PD”) Payments.

ER appreciates the opportunity to review and respond to the Draft Audit (“Audit”) prior to finalization. Upon review, ER found the Audit included opportunities for improvement and, also, areas ER seeks to clarify. The Response is as follows:

### **Professional Development**

- 1) Off-Contract Verification. The PD fund is available for eligible staff to engage in relevant PD outside the required contract-time PD. The PD eligible for reimbursement is to occur outside contract time. The Audit draft noted that there was not a documented practice showing ER verified that payments were made for PD occurring off-contract time. While as a practice ER reviews requests to ensure PD does not occur during contract time, this

step is not specifically noted as a procedure in our Standard Operating Procedures (“SOPs”).

Further, we did not have a mechanism in place showing that verification was completed. The current forms have been remedied to address this item. The revised forms now record the time, in addition to the date, and include an attestation that PD was completed outside contract hours. We also have updated our SOPs to reflect the process of verifying completion outside of contract hours.

- 2) Entries > Employee Names. One item raised had to do with the fact that there are more payment entries as compared to names of individuals. Some examples of the entries noted by the Audit:

Documents in the file named “2021-2022 SY Certified PD Documentation” contained a total of 95 employees and 295 PD reimbursement request forms

Documents in the file named “2021-2022 SY Classified PD Document”, contained a total of 7 employees and 12 reimbursement requests.

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“2022-23 Certified PD Request Docs” contained 130 employees requesting a total of 330 reimbursements.

The “2022-23 Classified PD Requests Docs” contained a total of 16 employees requesting a total of 44 reimbursements. One document was titled “TEA PD Criteria 22—23SY AS.”

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For Classified and Certified PD documents it is common to have more entries than employees. Employees may submit multiple requests for up to \$500/year. For example, Employee A may seek reimbursement for PD in the amounts of \$100 in September, \$225 in December and \$175 in April. Here, there would be three separate entries for one individual, totaling no more than \$500.

In preparing this Response, ER did come across an explanation for some of the discrepancies between total paid and number of PD requests. The reason is attached to the fact that all information related to Seat Time was provided. Supporting Payment Information related to Reimbursement for Costs was inadvertently not included as these are paid through requisitions. It is believed that the payment information related to the requisitions would alleviate some concerns raised as to Data Integrity.

WC/FS PD Language. Years ago, the White Collar/Food Service (WC/FS) Professional Development Fund was suspended, along with the PD reimbursement funds for most other employee groups. The Consensus PD Fund remained because funding that was allocated at the time has yet to be exhausted. Separately, the parties entered into a Memorandum of Agreement (“MOA”) allowing for employees covered by WC/FS to be paid PD monies for 22-23. The criteria utilized is similar to criteria utilized for Consensus PD.

“16-1 The Professional Development fund is suspended. TUSD shall allocate the remaining balance from the 2015-2016 Professional Development Fund to continue to be available for reimbursement or compensation for ESPs for the 2016-2017 contract year only.

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### 3) Professional Development – Individual Items

In reviewing the Audit, it is difficult to respond to what occurred with specific situations without knowing the name of the employee. That said, we do want to offer an explanation as to what may have caused concern.

One item that came up a few times had to do with the fact that a person may have been paid less than their original request. Using the previously-used example: Employee A may seek reimbursement for a PD for \$100 in September, \$225 in December and \$225 in April. Here, there would be

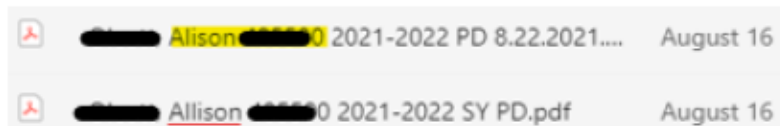
three separate entries for one individual, but Employee would only receive a payment of \$175 for April due to Employee reaching the maximum amount of \$500. The request may have been for \$225, but there was only capacity left for \$175. When this occurs, we have direct communication with the employee to ensure they understand they have met the maximum dollar threshold. In the example directly below, this employee first submitted five separate forms totaling \$237.50. Later, she submitted two forms totaling 162.50.

One had supporting documentation totaling \$400.00 but was paid \$237.50. None of the reviewed forms, in any combinations, added up to the amount paid.

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Another item listed directly below showed this person's name was spelled differently. We verified Employee was paid correctly despite name misspelling. Here, we utilize employee identification numbers to maintain consistency.

One had a misspelled name/title in SharePoint file screen identifying the uploaded PDF (Image below).



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Thank you for bringing this to our attention as we will be more cognizant of 1.25 vs 1.50 going forward.

One of the five submitted receipts stated 1.25 hours (which translates to 1 hour and 15 minutes), was paid at 1 hour and 30 minutes.

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ER has noted the page number discrepancy for “Professional and Staff Development” in the Table of Contents. This has since been corrected.

The “TUCSON UNIFIED SCHOOL DISTRICT 2022-2023 CONSENSUS AGREEMENT”, in the auditee’s SharePoint website, had the incorrect page number for the Professional Development section. PD content is on page 41, not page 40. (Image below)<sup>7</sup>

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### **301 – Performance Pay**

Currently, ER administers 301 Performance Pay which is dictated by the 301 Performance Pay Plan, which is reviewed and voted upon annually.

#### **Employee Group Codes.**

TEA is the union, Tucson Education Association, and “Consensus” signifies the document covering the bargaining unit eligible for the Consensus PD Fund and Performance Pay. This designation has been widely accepted throughout the district for decades and it is our belief that any change, even for internal use, would only cause confusion. Here, TEA is the union.

While there may be different union codes listed by Human Resources, Employee Relations ensures that only employees covered under the TEA Consensus receive Performance Pay monies. ER verifies eligibility through Positions and Pay.

All 46 employees under the “Union Code” were entered as “TEA Consensus” without specifying the union.

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“301 Performance Pay – PY21-22- 1<sup>st</sup> Pymt” contained 2,754 listed employees.

- o In the “Bargaining Union” column two employees were categorized as “TEA Consensus”, 2,752 employees had no entry.
- o In the “Union Code” column included:
  - 1 CWA, 1 TEA WC/FS, 7 Non-BU ESI, 3 Non-BU EXC, 5 Non-BU Sub, 125 RTW, and 2,612 employees were categorized as “TEA Consensus” without specifying “CWA”, or “TEA WC/FC”. Both, CWA and WC/FS are included in the “TEA Consensus”.

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ER is reviewing the current PLC Verification Form to see if further clarification is necessary to fulfill 301 Plan requirements.

Several teachers were noted to have attended PLCs during a regular school day; however, no documentation was attached to indicate they had an excused absence.

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## CONCLUSION

Employee Relations facilitates payments for Professional Development and 301 Performance Pay. In order to do so, there is much collaboration with Human Resources, Finance and other departments.

When ER receives needed information/lists from Human Resources, we review the data and spot check as a means of verification. While this is ER standard practice, said step was not included in our SOPs. This has been remedied.

When it comes to distribution of Performance Pay, utilizing the work of a myriad of departments is necessary. With that in mind, ER will explore ways to make the process more efficient.



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The goal in submitting this response is to demonstrate that ER takes great caution and demonstrates diligence in the administration of fund distribution. ER will review the recommendations provided by Internal Audit and look for meaningful ways to improve data integrity and processes.