

SUMMARY

Teacher Standards and Practices Commission
Special Review
Report No. 2001-34

Purpose

This report summarizes our review of certain cash handling, payroll, and other issues at the Teacher Standards and Practices Commission (commission). This audit resulted from allegations received through the Government Waste and Abuse Hotline. Our objectives were to determine whether or not payments received had been properly deposited, cash controls were functioning properly, certain labor laws related to the employment of minors were being followed, employees working flexible schedules were supervised, and employee time reports were accurate.

Results in Brief

We found no evidence to support an allegation that payments received had not been deposited. However, we found that the commission's cash controls needed improvement. In addition, the commission had not complied with certain laws and regulations for the employment of minors and children of employees. We also found that the commission needed to improve its supervision of employees on flexible work schedules.

Recommendations

We recommend that the commission:

- Obtain a BOLI certificate of employment if it employs minors,
- Comply with laws and rules that restrict minors' working hours during any day when school is in session, and
- Post regulations on the employment of minors in a conspicuous place at its headquarters.

We recommend that the commission maintain personnel records as required by state policy and avoid the appearance of preferential treatment in the employment of minor children of commission employees.

We recommend that the commission:

- Separate the duties of receiving incoming mail from the duties of the recording and depositing cash receipts,
- Establish a written policy requiring cash received to be deposited the same day,

- Improve security for cash receipts maintained overnight on the premises,
- Perform a monthly reconciliation between SFMS, Treasury and commission records, and
- Develop manual backup procedures for recording and depositing cash in the event that the automated licensing system is inoperative for more than one business day.

We recommend that the commission establish and enforce a written policy concerning the supervision of employees on flexible work schedules.

Agency's Response

The commission generally agreed with the findings and recommendations.

[Top of Page](#)

[Audit Reports Issued in 2001](#)

[Return to Agency List](#)

[Return to Audits Division Home Page](#)

Last updated on 8/13/01

By Audits Division