

OFFICE OF THE INSPECTOR GENERAL

School District of Philadelphia

Investigative Report Synopsis

Introduction

The Office of Inspector General (OIG) for the School District of Philadelphia (District) received a complaint from the Office of Management and Budget (OMB) alleging that there were irregularities with the claims for Prep Payback by teachers at William T. Tilden Middle School (Tilden) during the 2018-19 school year. OMB personnel stated the claims submitted by the teachers at Tilden were alarmingly higher than claims from other similar schools since the 2016-2017 school year. Based on this information, the OIG reviewed the Prep Payback claims of the teachers at Tilden from the 2018-19 school year, including daily logs maintained by the school administrators and individual documentation from teachers, where available. The investigation ultimately substantiated that a lack of accountability, inadequate policies and procedures, and the absence of continuous oversight by the District led to an egregious amount of erroneous Prep Payback claims at Tilden, worth approximately \$73,644.

District Procedures and Collective Bargaining Agreement

Prep Payback policies and procedures are governed through the Collective Bargaining Agreement (CBA) between the Federation of Teachers and the District further details the requirements of preparation time on the OMB website. According to the OMB, Prep Payback is “the process to pay [District] teachers for lost prep coverages that were not made up during the school year. The Principal must verify lost preps and record the information on the form with the requested payment option for the lost preps. The payment can be made in cash, personal leave time, or a combination of the two.” Employees are paid at a rate of \$29.90 per missed prep period.

The Collective Bargaining Agreement (CBA) between the Philadelphia Federation of Teachers and the District further details the requirements of preparation time, its need, usage and amount that teachers are entitled. Per Article XVIII, *Working Conditions of Teachers*, Section B(1)(b) of the CBA states, “[t]he preparation time for middle school teachers shall be at least the weekly equivalent, in total minutes, of three hundred sixty (360) minutes for advisors and two hundred seventy (270) minutes for non-advisors. If a middle school teacher loses more than the equivalent of one hundred eighty (180) minutes of preparation time during any school year, than [sic] such teachers shall have the time restored for any additional lost preparation time within thirty (30) calendar days of each lost period of preparation.”

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Article XVIII, Section (B)(1)(k) of the CBA states, “[w]henver a teacher is required to cover an assignment during a preparation period, he/she shall receive in writing the reason therefore before the request or not later than the next school day.”

OIG Investigation and Findings

The investigation substantiated that Tilden Middle School submitted 2,463 erroneous claims for Prep Payback during the 2018-19 school year, worth approximately \$73,644.

The OIG initiated an investigation into the Prep Payback claims from teachers at Tilden after receiving information that they had submitted significantly more claims than other similar schools since the 2016-2017 school year. When Tilden submitted their claims for lost prep periods to OMB for the 2018-19 school year, OMB requested further documentation from the school administrators.

Specifically, there had been several questions raised because of certain claims, and OMB requested supporting documentation for particular days with excessive lost prep periods. For example, OMB found that Tilden submitted 33 claims for a single day – with several teachers claiming two lost prep periods – despite there being no absences and the one substitute request for the day being filled. In response, OMB was advised that a school administrator (Administrator) at Tilden other than the Principal was responsible to complete the Prep Payback forms and submit them and further pushed back claiming that logs are not required despite the conditions set forth in the CBA.

The OIG investigation included a review of records maintained by the Administrator, documentation from teachers, where available, and interviews of District employees, including ten of the 26 teachers at Tilden that were eligible to receive Prep Payback during the 2018-19 school year. Documentation was cross-referenced with the system used to request substitute services in the event of teacher absences, as well as the Absence Detail Reports maintained by the District.

The Administrator managed teacher scheduling and coverages, and maintained documentation of missed prep periods. Although each school may designate a person to oversee the preparation time coverage, the Principal should further review and authorize the Prep Payback time to be dispersed to teachers and is ultimately responsible for the documents that are submitted to OMB. OMB serves as an additional level of approval as they review the requested claims for reimbursement.

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The Administrator explained to OIG investigators they had been managing Prep Payback since 2009, but as there is no formal training in place, they only received informal training from the former assistant principal. The Administrator stated that he/she keeps a daily log documenting the coverages and lost preparation time for each school day in addition to teachers tracking their own missed prep periods in a folder given to them at the of the school year. Even though these records are maintained during the entire school year, the Administrator only reconciled the information twice per year on the form issued by OMB, which is submitted at the conclusion of the school year.

Prior to submitting the form to OMB, the Administrator gave each of the teachers the opportunity to review and reconcile their records. Most teachers told OIG investigators that either their records were consistent with what the Administrator had on file, or they did not maintain their own records to validate the Administrator's information.

The Administrator provided OIG investigators with written daily logs and the spreadsheet that they submitted to OMB. A review of these records indicated that 26 teachers from Tilden requested Prep Payback for 2,636 lost prep periods during the 2018-19 school year at a cost to the District of \$78,816. Though the average number of missed periods for teachers at Tilden was 100, some teachers submitted claims of as many as 327 missed prep periods. OIG investigators interviewed the ten teachers with over 100 periods of Prep Payback claimed. Despite each teacher demonstrating an understanding of Prep Payback and its purpose, only three of the ten teachers were able to submit individual documentation in attempt to support their claims. The remaining seven cited reliance on the Administrator for record keeping and document retention.

The ten teachers interviewed pointed to multiple reasons that they submitted Prep Payback claims during the school year. The most common reason was due to missing prep periods while providing coverage for late or absent teachers, supervision of students, or special events and programs. The teachers discussed additional claims submitted for activities that did not result in lost prep periods and were, in fact, generally not eligible for Prep Payback. This included work that these teachers performed during the summer and days when they were absent from the building. One teacher detailed her understanding that there are two types of Prep Payback requests: (1) payback for actual lost prep periods, and (2) payback for activities that did not involve lost prep periods.

The OIG investigation found that some teachers at Tilden filed an excessive number of erroneous claims for Prep Payback. In one instance prior to the start of the school year, a teacher came in early to assist new teachers with the onboarding process and professional development, and was told that she would be able to claim Prep Payback for the time she worked.

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To the contrary, Prep Payback claims can only be made for activities that cause an actual loss of a preparation period, and not as supplemental payment to incentivize teachers to participate in additional activities. In other instances, teachers claimed missed prep periods on days when they were absent due to personal illness and on the District's only snow day of the year. When interviewed, those teachers consistently attributed these errors to their reliance on the Administrator to maintain records and supporting documentation, as they did not maintain records of their own.

The Administrator explained that in addition to managing Prep Payback, they had many other responsibilities managing daily activities in the school. Nevertheless, the Administrator, along with performing all of their other administrative duties, was also classified as a "released teacher." According to the CBA, this classification entitled the Administrator to claim lost prep periods as well, despite not being in a classroom on a daily basis. OMB held payment for the Administrator's claim for lost prep periods pending the outcome of this investigation, as they initially claimed 326 lost prep periods during the 2018-19 school year, with two lost preps claimed on almost every day of the year. Upon closer review, it was determined that the OIG could only verify 24 of the 326 claims through documentation that the Administrator provided.

The Administrator admitted to OIG investigators that in some instances, they might have filled in prep periods for teachers on random days without knowing specifically which dates they actually missed their prep periods. The Administrator further stated for this reason there may be dates when they entered claims for lost preps even when teachers were not at work. This approach casts doubt on the entirety of the claims that the Administrator submitted on behalf of the teachers at Tilden, as the submissions were often not based on accurate record keeping or supporting documentation. Further, despite the CBA requirement that a teacher receive in writing the reason for a request to miss a prep period, no such documentation was supplied to the OIG.

At the conclusion of the 2018-19 school year, the Administrator submitted claims on behalf of the teachers at Tilden for 2,636 missed prep periods. After a preliminary review of the records, the OIG determined that only 1,445 of those claims were presumably lost prep periods. The OIG based this conclusion solely on the available documentation and informed OMB of the initial findings. OMB then released payment for the 1,445 lost preps at a cost of \$43,205. However, the ongoing OIG investigation concluded that the vast majority of lost prep periods, although documented, still should not have been eligible for payments as explained further in this report.

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Teachers at Tilden are in a unique situation compared to most District schools, as they received double the number of prep periods per week. Accordingly, each teacher has two prep periods built into their schedule each day, while most teachers at other schools only receive one prep period per day. A school with this arrangement should have submitted very few claims for Prep Payback, as they are only able to claim lost time *up to* the amount required by the CBA each week, which in this case is 270 minutes. Any additional prep time a teacher received beyond the contractual requirement is purely an added benefit, and should not be claimed or paid as lost.

At Tilden, a full week of school that does not include holidays would result in each teacher having 430 minutes of preparation time built into their schedules, as they receive 10 prep periods each week with each period lasting 43 minutes. However, during those weeks, teachers are still only entitled to the 270 minutes of preparation time required by the CBA. In practice, even if a teacher missed three prep periods, or 129 minutes, during a full week, that teacher would still have 301 minutes of preparation time scheduled – more than is required by the CBA – and therefore could not claim any Prep Payback for the three periods lost that week.

On weeks with holidays, the amount of preparation time that teachers are entitled to receive, and therefore claim, is adjusted in accordance with the daily requirement under the contract. Based on the full-week requirement of 270 minutes, teachers are entitled to an average of 54 minutes of preparation per day. During a shortened week, teachers would have fewer prep periods built into their schedules. For example, during the three-day week of Thanksgiving, teachers at Tilden would have six prep periods, or 258 minutes, but still only be contractually entitled to an average of 162 minutes – 54 minutes for each day of the week. A teacher at Tilden who misses three prep periods on a three-day week would still have 129 prep minutes scheduled, and can only submit claims for lost preparation up to the remainder of the adjusted requirement of 162 minutes, which in this example would be 33 minutes.

Using this methodology to further break down the 1,445 prep periods the District initially paid out and comparing them by week to the number of prep minutes that teachers actually used, the OIG determined that only 173 prep periods were eligible Prep Payback claims. Unfortunately, the District paid Tilden teachers \$43,205 for 1,445 claims of lost prep time prior to the completion of the weekly analysis. In reality, the 173 periods actually eligible for reimbursement should have only cost the District a total of \$5,172, resulting in a \$38,033 overpayment.

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Nevertheless, the predominant issue in this investigation is that teachers at Tilden, under the supervision of the Principal, and because of indiscriminate record keeping of the Administrator, submitted 2,636 claims for Prep Payback that would have cost the District \$78,816 had OMB not questioned the exorbitant amount of lost preps. The OIG investigation substantiated that teachers at Tilden actually submitted 2,463 erroneous Prep Payback claims during the 2018-19 school year, worth approximately \$73,644.

There were numerous factors that contributed to the difference between the Prep Payback claims initially submitted to the OMB versus what the OIG ultimately substantiated. First, Administrator claimed that they did not receive formal or sufficient training on Prep Payback. Nonetheless, the Administrator also failed to keep appropriate records and by their own admission, entered missed preps on the spreadsheet submitted to OMB without the necessary documentation from the individual teachers, including substantiation for their own missed preps. Formal training ensures employees know District procedures firsthand, how to perform their duties, as well as encourages efficiency and the safeguard of District assets. More importantly, it is the District's current practice to review the Prep Payback claims once, at the conclusion of each school year. This lack of contemporaneous reporting and the failure to maintain supporting documentation leads to errors, duplication of work, and ultimately invalid and inaccurate reporting. Finally, Tilden did not account for the significant difference in their additional scheduled prep periods as compared to other District schools, or adjust their weekly claims based on how much time is contractually eligible to be submitted for payment.

Conclusions and Recommendations

The OIG recommends that the District clarify and formalize procedures pertaining to Prep Payback for District employees to ensure accuracy, completeness, and to protect District assets. Due to a lack of formal training, some teachers claimed missed prep periods for unapproved activities and days they were absent from school, and the levels of review between the Administrator and the Principal failed to adequately verify the claims prior to submitting them to OMB. During OIG interviews, the staff at Tilden appeared to have a comprehensive enough understanding of the Prep Payback process that they should have been expected to maintain detailed records and keep supporting documentation on file. The lack of supporting documentation and disorganized recordkeeping caused 2,463 prep periods to be erroneously claimed, which put approximately \$73,644 in assets at risk and ultimately cost the District more than \$38,000 in additional compensation.

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Therefore, the OIG further recommends the District require all schools to use a uniform Prep Payback log – which should list the permitted reasons for claiming missed prep periods and a breakdown of the minutes eligible to be claimed – to engage in contemporaneous documenting and periodic reporting throughout the school year. Documenting lost prep periods as they occur ensures that teachers are reimbursed for legitimate lost preparation time and mitigates errors in recordkeeping.

The CBA has built-in safeguards to ensure compliance with the Prep Payback program, such as requiring that teachers are provided written requests to miss prep periods and restoring teachers' lost preparation time within 30 calendar days of the missed period for a middle school. Despite these requirements, the school could not provide the OIG with documentation of the written requests, and an excessive number of missed prep periods were not restored by the end of the school year. Therefore, the OIG recommends that the schools provide teachers with a written request for missed prep periods in accordance with the CBA Article XVIII, Section (B)(1)(k) and make every attempt to restore missed prep period within 30 days.

Contemporaneously-maintained records of lost preparation time provide school administrators ample opportunity to schedule teachers and staff in order to make up lost time before the end of the school year, as well as preventing teachers from requesting Prep Payback on days they were absent from the building or the school was closed due to the inclement weather. The OIG recommends that this documentation be submitted to OMB in a timely manner – at least quarterly – to ensure compliance with the Prep Payback program, and promote integrity and veracity in the number of claims submitted and the ultimate costs to the District. Compliance with the requirements laid out in the Collective Bargaining Agreement will deter abuse of the program and reduce the number of erroneous claims.

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