

Audit and Advisory Services
401 Golden Shore
Long Beach, CA 90802-4210

Larry Mandel
Vice Chancellor and
Chief Audit Officer

562-951-4430
562-951-4955 (Fax)
lmandel@calstate.edu

January 16, 2020

Report #19-201

Dr. Jane Close Conoley, President
California State University, Long Beach
1250 Bellflower Boulevard
Long Beach, CA 90840

Dear Dr. Conoley:

Pursuant to a request from your office and approval from the Chair of the Board of Trustees' Committee on Audit on February 21, 2019, Audit and Advisory Services has conducted an investigation in response to allegations raised by California State University, Long Beach (campus) administrators. Specifically, we investigated allegations that employees in the department of Disabled Student Services at the campus fraudulently reported hours worked under the Workability IV (WAIV) program.

Although we did not conclude that employees fraudulently reported hours worked under the WAIV program, we noted several inaccuracies in the process staff used to calculate the information provided to the agency that administers the program. When we recalculated some of the figures, we found that the effect of the errors both under- and over-valued the certified time match hours. Although the errors did not significantly change the values for the certified time match and did not impact money paid to the campus by the agency, the number and nature of the errors was concerning.

In addition, a complainant raised specific allegations related to four employees. We substantiated that hours reported for one of the employees were unallowable and that information was improperly added to another employee's documentation without that employee's knowledge. The complainant alleged two other employees improperly reported time for meeting with students with whom they did not actually meet. One of the two employees no longer had her calendars where she tracked the meetings; for the second employee, her calendars corroborated 24 of the 29 meetings she listed.

Included within the report are the results of the investigation, along with specific recommendations that we believe would benefit the campus's fiscal and operational management.

Sincerely,



Larry Mandel
Vice Chancellor and Chief Audit Officer

c: Jack McGrory, Chair, Committee on Audit
Timothy P. White, Chancellor

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SPECIAL INVESTIGATION

CALIFORNIA STATE UNIVERSITY, LONG BEACH

INACCURACIES IN TIME REPORTING FOR GRANT PROGRAM

Investigative Report 19-201

December 19, 2019

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ABBREVIATIONS

Campus	California State University, Long Beach
DOR	California Department of Rehabilitation
DSS	Disabled Student Services
Foundation	California State University, Long Beach Research Foundation
Handbook	California Department of Rehabilitation’s Contract Handbook
PAR	Personnel Activity Report
WAIV	Workability IV Program

EXECUTIVE SUMMARY

INITIAL ALLEGATION

Employees in the department of Disabled Student Services (DSS) at California State University, Long Beach (campus) fraudulently reported hours worked under the Workability IV (WAIV) program.

INVESTIGATION RESULTS

Inaccuracies in Time Reporting and Valuation

Although we did not conclude that employees fraudulently reported hours worked under the WAIV program, we noted several inaccuracies in the process staff used to calculate the information they provided to the California Department of Rehabilitation (DOR). Specifically, they:

- Reported unallowable hours for employee A;
- Documented false information for employee B without employee B's knowledge;
- Used incorrect payroll information to calculate the value of the certified time match;
- Failed to properly account for leave time when calculating the value of the certified time match.

When we recalculated some of the figures, we found that the effect of the errors both under- and over-valued the certified time match hours. Although the errors did not significantly change the values for the certified time match and did not impact money paid to the campus by DOR, the number and nature of the errors was concerning.

In addition, a complainant raised specific allegations related to four employees (employees A, B, D, and F). We substantiated that hours reported for employee A were unallowable and that information was improperly added to employee B's documentation without employee B's knowledge. The complainant also alleged that employees D and F improperly reported time under the WAIV program for meeting with students with whom they did not actually meet. Employee D told us the names she listed were all WAIV clients with whom she met. When we asked employee D about the records she maintained of her meetings, she told us she kept the appointments on a hard-copy calendar and no longer has her calendars from 2017 and 2018. Employee F tracked appointments in her Outlook calendar and provided the information to us. For the months we reviewed, her Outlook calendars documented 24 of the 29 meetings she listed with students.

Lack of Standardized Recordkeeping and Adequate Documentation

DSS did not have a standardized method for employees to track the WAIV students they met with or what they met with them about. As a result, we were unable to reliably determine which students each of the employees met with, for how long, or what was discussed.

Further, a DOR program review noted other concerns related to a lack of adequate documentation, such as contract staff members not completing timesheets. In addition, prior to the program review, neither contract staff nor certified staff were documenting the names of the students they served each month.

INTRODUCTION

BACKGROUND

Disabled Student Services¹

DSS is a student program within the Division of Student Affairs whose mission is to assist students with disabilities as they secure university degrees at the campus. They provide services to more than 1,500 students each semester, and more than 10,000 students with disabilities have graduated from the campus with support from the program. Some of the services provided include academic advising, test taking services and accommodations, note taking, financial aid advising, and referrals to the California Department of Rehabilitation.

Department of Rehabilitation/Workability IV Program

The WAIV program is a career development and job placement assistance program that is a collaboration between the state DOR and select California universities, including the campus. WAIV serves individuals who are DOR consumers, attending California State University or University of California campuses, and desiring employment. Provided services include vocational assessment, internships, employment preparation, job development, placement, and retention. At the campus, DSS and Career Development Center (CDC) staff provide services under the WAIV program.² Before students can participate in the WAIV program, they have to apply with DOR to become a WAIV student/consumer. DSS often referred students to DOR so they could apply for the program. Once students are approved by DOR for participation in the WAIV program, they are referred back to the campus, along with an individual plan for employment.

Process

WAIV program services include career development and job placement assistance for students with disabilities. Under the terms of the agreement with DOR, the state and federal government provide funding to the campus via reimbursements for certain personnel costs, operating expenses, and overhead. For its part, the campus provides a certified time match, meaning that other DSS and CDC staff (also called “certified staff”) work a portion of their total work hours on the WAIV program, and the campus absorbs that cost as their contribution to the WAIV program. The agreement with DOR requires a certified time match of at least 25 percent of the annual budgeted program cost, which equates to approximately \$166,000 per year, so the value of the time spent by certified staff should total at least that much on an annual basis.

DOR reimburses the campus for the value of personnel costs for WAIV contract staff, or campus employees who devote all of their work hours to the WAIV program. Some operating expenses, such as

¹ Disabled Student Services has been renamed the Bob Murphy Access Center. Because it was called Disabled Student Services during the period of time we reviewed, we used that name in this report.

² Although both DSS and CDC staff performed work on the WAIV program, our investigation focused on the DSS staff.

printing, supplies, and mileage, as well as a 15 percent administrative charge, are also reimbursed by DOR.

Contract staff and certified staff who work on the WAIV program each prepare a monthly timesheet called a Personnel Activity Report (PAR) to indicate the number of hours they worked on the WAIV program. An example of a PAR is in Appendix A. Starting in December 2017, staff also began including with their PARs a list of WAIV students to whom they provided assistance. For contract staff, the PARs indicate that 100 percent of their time worked is devoted to the WAIV program. Certified staff indicate their total number of hours worked and designate how many of those hours should be allocated to the WAIV program and how many should be allocated to their campus duties.

Each PAR has a table to indicate the breakdown of hours worked. The percentage of time spent on the WAIV program, along with the cost of each employee's salary and benefits, is used to calculate the value of time devoted to the WAIV program. According to the DOR's Contract Handbook (handbook), the total hours worked by the employee should not include any leave time they took during the month. Appendix B is an excerpt from the handbook that illustrates the effect of using the incorrect method for calculating the percentage of time worked on the WAIV program. One of the WAIV contract staff inserts the salary and benefits information for the PAR calculation using information from campus payroll records.

Once the contract staff members finalize the PARs, they send the information to the California State University, Long Beach Research Foundation (Foundation). Foundation staff then prepares a service invoice, showing the personnel costs for the contract staff, as well as the operating expenses and overhead charge. They also prepare a certified expenditure summary showing each of the certified staff members who worked on the WAIV program during that month and the value of their time associated with the program (i.e., the certified time match). The invoice information is then sent back to the contract staff members, who send it to DOR.

Department of Rehabilitation Program Review

In December 2017, DOR conducted a program review at the campus. Program reviews are not as in-depth as audits but include things like interviews with staff and a review of invoicing and statistical data. Although DOR observed areas of strength, it also noted findings and made corresponding recommendations related to the invoicing process, lack of or inconsistent documentation, incomplete or missing documents, and an employee whose time was improperly allocated to the WAIV program. DOR shared its findings with the campus on December 7, 2017, and the campus agreed to implement DOR's recommendations.

Campus Actions and Notifications

In August 2018, a complainant made allegations to an associate vice president about DSS's billing related to the WAIV Program. The associate vice president communicated the allegations to the vice president of student affairs, who shared them with campus counsel. The campus performed a preliminary review of the allegations, and even though it concluded there were no findings to support the allegations, the campus president requested on February 5, 2019, that Audit and Advisory Services conduct an

INTRODUCTION

investigation. The request was endorsed by the chancellor and subsequently approved by the chair of the Board of Trustees' Committee on Audit.

SCOPE AND METHOD OF INVESTIGATION

To investigate the allegations, we reviewed the PARs from July 1, 2017, through December 31, 2018, prepared under the WAIV program. In addition, we obtained payroll and leave information from the campus, reviewed relevant criteria, and interviewed campus personnel, as well as personnel at DOR.

RESULTS OF INVESTIGATION

ALLEGATION AND FINDINGS

Employees in the department of DSS at the campus fraudulently reported hours worked under the WAIV program.

Inaccuracies in Time Reporting and Valuation

We reviewed records prepared by the campus for the WAIV program for July 2017 through December 2018. Although we did not conclude that employees fraudulently reported hours worked under the WAIV program, many of the documents contained inaccurate information, including inappropriate hours reported, incorrect payroll information, and incorrect calculations related to time worked on the WAIV program by campus personnel. The effect of the errors both under- and overvalued the certified time match hours. Although the errors we found did not significantly change the values for the certified time match and did not impact money paid to the campus by DOR, the number and nature of the errors was concerning.

Unallowable Hours Reported for Employee A

Employee A was a certified staff member whose time was submitted as part of the certified time match process described in the background section. Although employee A was listed as a WAIV retention advisor, her focus was referring students to DOR so they could apply for participation in the WAIV program. Because the students she assisted were not yet applicants/consumers in the WAIV program, the time she recorded related to assisting them should not have been allocated as time spent working under the program. This was a finding noted in the DOR program review, which stated, "Staff involved in the referral process prior to a student being in at least applicant status with DOR cannot charge time to the WAIV contract." The program review went on to say that if such activity was to be noted as an audit exception, it could result in DOR having to repay federal funds and put the campus in the position of having to reimburse DOR for unsupported and inappropriate expenditures. The program review recommended that the campus ensure that staff time allocated to the WAIV program not include time spent with students until those students have applied for DOR services.

The findings and recommendations from the program review were shared with the campus in December 2017. Nevertheless, although the amount of time employee A spent on the WAIV program decreased, we noted that the campus continued to include time employee A spent working with students who had not yet applied for DOR services as time spent working under the program. A contract staff member told us she believed DOR told them they could claim 95 percent of employee A's time because she was working on educational plans with WAIV students; however, the PARs still indicated that she was doing referrals.

False Information Documented for Employee B Without Her Knowledge

Employee B was a certified staff member who performed administrative support work for the WAIV program. She gathered and summarized information related to the staff's time reporting; she did not meet with students one-on-one, but sometimes assisted them informally when they came to the DSS office. She typically charged four hours each month for work related to the WAIV program. In March and April 2018, lists of names of students she reportedly met with were included along with her PAR; however, employee B told us she did not meet with these students and did not submit this information. One of the contract staff employees (the program administrator) told us that she or another contract staff person actually met with these students, but she forgot to put them on her own PAR, which had already been submitted. She further explained that she wanted to ensure that the students' names were included as ones that had received services for the month, so she added the names to employee B's documentation. However, the invoices for March and April were not prepared until May 2018, so it is unclear why the program administrator could not add the information to her own PAR or how this error happened two months in a row.

Employee B confirmed that she worked the four hours she reported in each of those two months, so the time allocated to the WAIV program was not affected. Nevertheless, it was inappropriate for the program administrator to indicate that employee B had met with students when she knew that was not true.

Incorrect Payroll Information Used to Calculate Certified Time Match³

The December 2017 DOR program review noted that the amounts on the certified expenditure summaries showing the value of the time contributed by certified staff were calculated based on estimated, not actual, payroll amounts. Contract staff members confirmed that they had been using the same payroll information every month without getting updated, actual cost information. As a result of the program review, the campus revised the certified expenditure reports for July 2017 through February 2018 in an attempt to reflect the correct payroll information. The number of hours reported for each certified staff member generally did not change.⁴

When reviewing the original and revised summaries, we noted unusual differences between the value of the WAIV program time calculated for some certified staff before and after the revised reports. Among the largest discrepancies were the December 2017 and January 2018 reports for employees C and D, so we reviewed the campus payroll data for those two employees for those months.

As shown in Table 1, our review of the payroll data indicated that neither of the amounts used by the WAIV program contract staff in its original or revised calculations matched the actual payroll amounts for these employees. The errors caused by using the incorrect payroll data resulted in undervaluing

³ The value of an employee's time is calculated based on a combination of salary and benefits. For simplicity, we refer to the combination of salary and benefits as payroll.

⁴ The number of hours reported for one employee was reduced from 13 to 0 because a new supervisor disagreed with the number of hours reported originally, even though the supervisor was not working there when the hours were reportedly worked.

some time while overvaluing other time. The net effect of these errors was an undervaluation of time totaling \$344.

The staff preparing the revised forms did not note any concerns even though there was a greater than \$3,000 decrease in monthly payroll for employee C,⁵ a roughly \$1,400 decrease in December payroll for employee D, and a subsequent increase in monthly payroll of more than \$8,000 for employee D in January.

Comparison of Incorrect versus Actual Payroll Values Used for Employees C and D

Table 1

A	B	C	D	E	F	G	H
Employee/Time Period	Payroll Used in Original Calculation	Original Calculated Value of Time	Payroll Used in Revised Calculation	Revised Calculated Value of Time	Actual Payroll	Actual Value of Time	Outcome of Revised Calculation (Under)/Over Valued
Employee C / December 2017	\$13,975	\$2,795	\$10,638	\$2,128	\$15,198	\$3,040	(\$912)
Employee C / January 2018	\$13,975	\$3,218	\$10,638	\$2,450	\$15,198	\$3,500	(\$1,050)
Employee D / December 2017	\$7,911	\$2,434	\$6,593	\$2,029	\$6,611	\$2,034	(\$5)
Employee D / January 2018	\$4,892	\$1,386	\$13,160	\$3,729	\$7,434	\$2,106	\$1,623
							Net effect: (\$344)

⁵ Staff did not note that employee C’s salary was paid by two different departments on campus, and for January 2018, they included only the portion paid by one of the departments.

Failure to Properly Account for Leave Time When Calculating the Value of Time Worked

Contract staff made numerous errors when calculating the value of the time spent on the WAIV program by certified staff.

As noted in the background section, each PAR has a table to indicate the breakdown of hours worked. The percentage of time spent on the WAIV program, along with the cost of each employee's payroll, is used to calculate the value of their certified time match. However, according to the DOR's handbook, the total hours worked by the employee should not include any leave time taken during the month.

We reviewed 75 PARs for certified staff from July 2017 through December 2018 and found 42 instances where calculations were incorrect because contract staff did not appropriately account for the leave time an employee took during the month. The errors ranged from a half-hour to 56 hours and included both over- and underreporting the total hours worked.

In one instance, employee E took leave for the entire month of July 2017, but his PAR indicated he worked 35 hours on the WAIV program. One of the contract staff members told us later that these hours were actually worked by employee D, but this was not indicated on the PAR, and employee D did not have any records from this time period to show whether she worked those hours on the WAIV program.

Allegations Regarding Hours Reported for Specific Employees

The complainant who raised the allegation that hours reported under the WAIV program were fraudulent and not in compliance with the terms of the program identified concerns related to four individual employees. Specifically, the complainant suspected four employees of improperly reporting time under the WAIV program, either for meeting with students with whom they did not actually meet or reporting time that was otherwise unallowable.

One of those four employees was employee A. As reported above, we substantiated that employee A reported time that was unallowable under the WAIV program for working with students who were not yet WAIV program clients.

The second employee, employee B, told us she had not worked with the students whose names were on the list that accompanied her PAR and had not included the names herself. As explained earlier, the names were improperly added by another employee but did not affect the number of hours reported by employee B and, therefore, also did not affect the valuation of her certified time match for the WAIV program.

The third employee referenced by the complainant was employee D, who the complainant alleged charged time to the WAIV program for meeting with students she did not actually meet with. Employee D told us that the names she listed with her PAR were all WAIV clients with whom she met. When we asked employee D about the records she maintained of her meetings, she told us she kept the appointments on a hard-copy calendar, which she no longer has.

Finally, the complainant also identified concerns regarding time submitted by employee F. Employee F tracked appointments in her Outlook calendar and provided the information to us. For the months we reviewed, she listed 29 meetings with students, and her Outlook calendars documented 24 of them.

Lack of Standardized Recordkeeping and Adequate Documentation

DSS did not have a standardized method for employees to track the students they met with or what they met with them about. For example, some employees kept notes in hard-copy calendars or handwritten notes, and some used Outlook. Because there was no standardized tracking method, we were unable to reliably determine who each of the employees met with, for how long, or what was discussed. This limited our ability to investigate the propriety of the time reported under the WAIV program.

In addition, the DOR program review noted other concerns related to a lack of adequate documentation. Specifically, DOR noted that although certified staff submitted PARs, the contract staff did not, even though it was required by the handbook. Contract staff said that they had not been aware that they were required to complete PARs, but they have been doing so since the program review. The program review also noted that neither contract staff nor certified staff were documenting the names of the students they served each month, even though the handbook required a list of DOR applicant/consumers served during the reporting period. Although staff began documenting the names of the students they served, there was still no standardized method in place.

RECOMMENDATIONS

Our investigation was administrative in nature. The conclusions we drew were made within that context. Recommendations that would mitigate the recurrence of similar findings are presented below.

We recommend that the campus:

1. Ask DOR to provide additional training to campus contract staff. If DOR agrees, the training should, at a minimum, include:
 - a. How to determine which hours/types of activity are allowed to be charged to the WAIV program versus which are not.
 - b. How to properly complete a PAR.
 - c. How to properly calculate the value of time worked (certified time match).
2. Ensure that the staff who are obtaining the payroll information to be used in the calculation of the certified time match understand how to obtain the correct, up-to-date payroll data.
3. Consider using the version of the PAR template from the DOR handbook that includes a row for leave hours so the information is easy to locate for the purpose of the calculations.
4. Develop a checklist or similar tool for staff who perform work related to the WAIV program with detailed instructions on how to complete the PAR. At a minimum, the checklist should include information about the following:
 - a. How to determine the number of hours worked on the WAIV program versus other campus work. For example, if the staff member meets with a WAIV student for an hour but discusses topics other than those related to WAIV, how do they determine how much time to charge to the WAIV program?
 - b. Documenting whom they met with.
 - c. When the PARs should be completed/due dates.
 - d. Whom they should contact if they have any questions.
5. Standardize the way all contract and certified staff members track which WAIV program participants they met with and when.

Campus Response

1. We concur. The campus will work with DOR to provide additional training to campus contract staff. If DOR agrees, the training will, at a minimum, include:
 - a. How to determine which hours/types of activity are allowed to be charged to the WAIV program versus which are not.
 - b. How to properly complete a PAR.
 - c. How to properly calculate the value of time worked (certified time match).

Anticipated completion date: January 30, 2020

RECOMMENDATIONS

2. We concur. The campus will ensure that the staff who are obtaining the payroll information to be used in the calculation of the certified time match understand how to obtain the correct, up-to-date payroll data.

Anticipated completion date: January 30, 2020

3. We concur. The campus will use the version of the PAR template from the DOR handbook that includes a row for leave hours so the information is easy to locate for the purpose of the calculations.

Anticipated completion date: January 30, 2020

4. We concur. The campus will develop a means for staff who perform work related to the WAIV program with detailed instructions on how to complete the PAR. At a minimum, it will include information about the following:
 - a. How to determine the number of hours worked on the WAIV program versus other campus work. For example, if the staff member meets with a WAIV student for an hour but discusses topics other than those related to WAIV, how do they determine how much time to charge to the WAIV program?
 - b. Documenting whom they met with.
 - c. When the PARs should be completed/due dates.
 - d. Whom they should contact if they have any questions.

Anticipated completion date: January 30, 2020

5. We concur. The campus will standardize the way all contract and certified staff members track which WAIV program participants they met with and when.

Anticipated completion date: January 30, 2020

APPENDICES

APPENDIX A

Personnel Activity Report* (Contract Staff - Multi-funded)

Appendix A

Facility Name: CALIFORNIA STATE UNIV LONG

Month/Year: JULY 2017

BEACH Employee:

Title:

Program/Activity	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Totals
WAIV			0	0	0	0	0			0	0	0	1	0			0	1	1	0	1			0	0	0	0	0			0	4
CSULB			8	8	8	8	8			8	8	8	7	8			0	7	7	8	7			8	8	0	0	0			0	124
Total Hours Worked - Daily			8	8	8	8	8			8	8	8	8	8			0	8	8	8	8			8	8	0	0	0			0	128

I certify that the time distribution recorded on this personnel activity report is a true after-the-fact representation of the actual time worked the period indicated, and I have full knowledge of 100 percent of these activities.

Employee Signature: _____

Date: _____

Supervisor Signature: _____

Date: _____

Key:

A = Total Hours Worked for Program/Activity

B = Total Hours - All Programs/Activities

C = Percentage of time allocation (A/B)

D = Amount Charged (Total Monthly Salary/Employer Benefits multiplied by Percentage of time allocated to Program/Activity)

Program/Activity	A	B	C	D
DOR Contract	4	128	3.13%	\$217.98
CSULB	124	128	96.88%	\$6,757.26
Total:	128		100%	\$6,975.24

Total Monthly Salary/Employer Paid Benefits Amount = \$6,975.24

APPENDIX B

Appendix B
 Source: Department of
 Rehabilitation Contract Handbook

**PERSONNEL ACTIVITY REPORTS (PARS) TIME ALLOCATION
 CALCULATION GUIDANCE**

When using the most common time distribution method of Total Hours Worked for DOR Contract to Total Hours Worked, then properly calculating Total Hours Worked is essential to correctly bill for time worked on contract activities to DOR. Total Hours Worked would not include leave time. If Contract staff is using leave time that differs from those specifically mentioned above, contact your DOR Contract Administrator for further clarification on whether the hours should or should not be included in the Total Hours Worked.

The example below illustrates the difference that can result when an incorrect method is used to calculate the actual percentage of time allocation for the DOR program:

A Contract staff person was paid for 176 hours for the monthly pay period. The Contract staff person worked 60 hours in the provision of services to authorized DOR Consumers as documented in the Total DOR Contract Hours. During the month, 36 hours of leave was taken (not included in the Total DOR Contract Hours).

Calculation of Actual Time Chargeable to DOR Program

	Leave Included (Incorrect Method)	Leave Excluded (Correct Method)
<u>Total DOR Contract Hours</u> for the month (per Contract staff)	60	60
<u>Total Hours Worked</u> for the month (includes Total DOR Contract Hours and other program hours)	<u>176</u>	<u>140</u>
<u>% of Actual Time: DOR Program</u> for the month (Total DOR Contract Hours/Total Hours Worked)	<u>34%</u>	<u>43%</u>

As seen in the example noted above, it is optimal to ensure leave time is not included in Total Hours Worked for DOR Contract and Total Hours Worked. When using this method, you are assured the DOR portion of leave benefits is paid by DOR through the increased % of Actual Time in DOR Program. Further, it is essential that you accurately determine the % of Actual Time in DOR Program in order to correctly calculate the actual salary and benefit amounts to bill DOR.