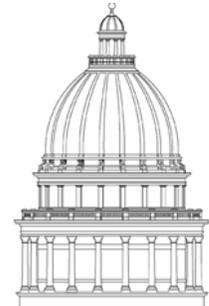


Office of
LEGISLATIVE AUDITOR GENERAL
State of Utah

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**Association Leave in Utah's
School Districts**

The Utah Legislative Auditor's Office (OLAG) was asked to survey association leave in Utah's school districts. In 2001, OLAG audited Utah's school districts regarding the practice of association leave and found deficiencies in how leave was managed and controlled. In this survey, we found that some management controls have been put in place but there are still concerning weaknesses regarding compliance with the code. However, we believe these concerns are in a limited number of districts. Specifically, most sampled districts do not account for the association president's time and there are no guidelines defining what a district benefit is and what it is not. Without accountability and guidelines, districts are not fulfilling their statutory responsibilities to ensure that association leave has a direct benefit to the school district, that they supervise employees on association leave and that they obtain reimbursement for the cost of paid association leave activities that do not provide a direct benefit to education.

Association leave is the practice of allowing teachers to leave their teaching duties to perform work for the education association in their district. Generally, in larger Utah districts sampled, teachers elect an association president, who is released full-time from teaching duties to perform association business. In smaller sampled districts, the

president is generally not released full-time but may be given a set number of days to perform association business. Also, other teachers, besides the association president, may be allowed to attend workshops, meetings, and other functions depending on a district's practice of granting association leave. In the districts reviewed, how much association leave is granted and how it is funded is negotiated between the school district and the education association.

Also, there are statutory requirements that school districts must meet when giving association leave. *Utah Code 53A-3-425(3)* states,

If a local school board adopts a policy to allow paid association leave, the policy shall include procedures and controls to:

- (a) ensure that the duties performed by employees on paid association leave directly benefit education within the school district;
- (b) require the school district to document the use and approval of paid association leave;
- (c) require school district supervision of employees on paid association leave;
- (d) require the school district to account for the costs and expenses of paid association leave;
- f) ensure that association leave is only paid out of school district funds when the paid association leave directly benefits education within the district; and
- (g) require reimbursement to the school district of the cost of paid association leave activities that do not provide a direct benefit to education within the school district.

Though districts have some controls in place, more accurate accounting for association leave is needed. As noted above, the statute requires that duties performed by employees on paid association leave directly benefit education within the district and if an activity does not benefit the district, the district is to receive reimbursement. We found that no sampled district has guidelines on what type of activity benefits or does not benefit the district. Without guidelines as to what is a benefit to the district and what is not, as well as formally accounting for the president's time, the districts can not accurately get reimbursement from the association for any activity that does not benefit the district.

According to *Utah Code*, a school district must be reimbursed if association leave does not benefit the district

Though some controls are in place, more accurate accounting is needed

The statute also requires the district to supervise employees on association leave. We found that most sampled districts do not supervise the association president by formally accounting for his or her time, though district administrators report they are generally aware of what the association presidents are doing. Finally, we found instances when an association did not obtain required advance approval from district administrators for teachers, besides the association president, who were given association leave.

However, we did find one district, Jordan School District, that unlike the other districts sampled, requires the association to pay the full costs of the association president. In our opinion, school districts such as Jordan, in which the association pays the full costs of the association president, do not need to account for the association president's time because there is no potential non-compliance with the code.

To conduct our survey we visited six school districts with student enrollments ranging from 5,960 students to 81,107 students. Through interviews and policy review, we determined how each district handles association leave. We then conducted limited test work to determine how well the district controls association leave. We also contacted school districts in other western states to determine how association leave is handled in their districts.

In our survey, we answered two main questions:

- Is association leave given to the local association president and, if so, is it controlled as required by Utah Code?
- Is association leave given to other teachers besides the association president; and, if so, is it controlled as required by *Utah Code*?

For both areas we compared Utah's practice with the practice in school districts in other western states.

Better Accounting for Association Presidents' Time Is Needed

More controls are needed to better account for the association presidents' time. How much leave is given to the presidents and how it is funded varies with the school district. Generally, larger sampled districts give a full-time release to the association president, whereas smaller sampled districts give a limited number of days released from teaching duties. Within the districts, agreements and policies exist that govern how much time is given and how it is to be funded. However, what constitutes a district benefit has not officially been defined and, for most of these districts, no formal reporting system accounts for the association presidents' time.

The amount of release time an association president receives generally increases with the size of the district. In the four largest districts we surveyed, Granite, Jordan, Davis, and Salt Lake, the association president is given a full time release from teaching duties. In the two smallest, Cache and Logan, the president is not released from full time teaching duties. In Cache the president can get up to seven days of association leave per year. In Logan the president is rarely given association leave and any days of release time are handled on a case-by-case basis.

How the time is to be funded varies among the districts. The education association in Jordan District pays 100 percent of association president's salary and benefits, while associations in the other larger districts pay only a portion of the costs. As mentioned previously, how much time is given to the association president and how the time is to be funded are both negotiated between the individual district and the local education association.

Most districts have policies and/or agreements relating to how this leave is to be handled. For instance, in Granite and Davis districts the agreements state that the association is to pay for one-half of the association president's salary. We found that these sampled districts were getting reimbursement from the association for one-half of the association president's salary. Also, district administrators report that they are aware of the work performed by the association presidents and how their work benefits the districts. For instance, in Granite

District, the personnel director reported that the association president helps in counseling poorly performing teachers out of the profession, thus eliminating the need for formal personnel action which saves the district time and expense. We did not conduct audit work to test how many teachers were counseled out of the profession and how much expense might have been saved. Another function of the association president, which also reportedly saves the district time and expense, is to explain the contract to teachers when they have questions and concerns.

However, not all association president activities benefit the district. The association president represents the interests of teachers which, at times, conflict with the interests of the district. For instance, Jordan School District's business administrator reported that at the most recent contract negotiations, the association pushed for more compensation for teachers than the district could offer which led to an impasse.

There are several weaknesses in how association leave is handled:

No District Has Written Criteria Giving Guidelines On What Type Of Activities Do Or Do Not Benefit The District. For those activities that do not benefit the district, the statute says that the district should be reimbursed for the cost of the activity. Guidelines are needed to determine which activities are reimbursable and which are not. The need for guidelines is particularly significant in Granite and Davis School Districts, where the district pays over half of the association president's total compensation, and in Salt Lake District, where the district pays one-third of the president's compensation. We discussed this issue with the administrators in the above mentioned districts who recognized the need for guidelines clarifying what activities are considered beneficial to the district.

Most Sampled Districts Do Not Require The Association Presidents To Formally Account For Their Time. Only Davis District requires the association president to keep time logs. In these logs the association president records what happened and how long the activity took. According to the Associate Superintendent, the association president turns in her

There are no guidelines on what activities do or do not benefit a district.

In most sampled districts the association president is not required to formally account for his or her time.

time sheets monthly to the association superintendent. Periodically, the association president and the associate superintendent review the president's activities from the time logs and determine if the district received at least 50 percent benefit from these activities. The contract agreement between the district and the association states that if the amount of time spent on activities that benefit the district is less than 50 percent, the association must reimburse the district for the amount up to 50 percent.

We reviewed the president's log with Davis' associate superintendent, and she was able to tell us what the activity was for, how it benefited the district, and how much time the association president spent on the activity. For example, the log shows that the association president attended the "dashboard committee," where she discussed what statistics would be the most helpful to teachers (the dashboard is a collection of school statistics that are put on a website for teachers to access).

Although, as mentioned above, the other districts are aware of what the association president does, they do not know what percentage of their president's time benefits the district. They also do not know the percentage of time spent on activities that do not benefit the district, even though statute requires districts to be reimbursed for this time.

As mentioned previously, the exception to the need for keeping time sheets is Jordan District. An attorney from Legislative Research and General Counsel confirmed our opinion that since Jordan District receives 100 percent reimbursement for the association president, it is not necessary for the district to formally account for the association president's time, an attorney from Legislative Research and General Counsel told us.

Statute requires that school districts supervise employees on association leave. Without a periodic accounting of the association president's time, as is done in Davis District, school districts are not fully supervising the employee as required by statute. We found that some of the districts reviewed do not officially call the time spent by the association president "association leave"; rather it is recorded as

“contract leave.” We believe the association president’s time should be viewed as association leave because the president is getting released from teaching duties to conduct association business. Administrators in Granite and Salt Lake districts agreed that even though the association president’s time is not formally called association leave, the district needs to supervise the president by periodically accounting for his or her time.

Association Leave in Other States Varies With The Size of the District. In addition to visiting school districts in Utah, we also contacted school districts in Arizona, Colorado, Idaho, New Mexico and Wyoming. We contacted the representatives of the state education association and/or the state office of education in each state to determine how association leave is generally handled. We then contacted some individual school districts for more specific information.

Just as we found in Utah, the amount of leave time given to the association president generally varies with the size of the district. In general, if the district gives the president release time, the education association pays all or most of the costs. For example, in larger school districts like the Albuquerque New Mexico District with 94,836 students, the Jefferson Colorado District with 85,887 students and the Tucson Arizona District with 57,370 students, the association president is given a full-time release from teaching duties, and the education association pays the full cost of the president.

In a smaller district like the Flagstaff Arizona District with 10,960 students the association president is given a half-time release. The association pays the school district the average salary of a new hire and the district pays the remainder. Smaller districts often do not give release time for the association president or they may give the president several days throughout the year.

Association Leave for Other Teachers Also Needs More Controls

Along with the association president’s leave, the leave for teachers who are not the local association president also needs more controls. In the school districts we reviewed, the teachers in each school

In districts in other states, the amount of release time given to the association president varies with the size of the district and the education association pays more of the costs.

building generally elect an association representative who attends meetings and other activities. Most association meetings are held after school hours or on Saturdays. However, some meetings and other activities require that a teacher be released from his or her teaching duties and that a substitute takes over the class. Generally, larger districts sampled give teachers more association leave, while association leave for teachers in smaller districts is rare. Whether the district or the association pays for the substitute also varies among the districts. Regardless of district size, we found a lack of guidelines prescribing which activities benefit the district and which do not. Additionally, there were times when teachers took association leave without receiving prior approval from the district.

District administrators report there are benefits from giving association leave to other teachers. In Granite District, for example, several teachers were released from teaching duties to attend a conference to discuss issues in education, such as student poverty and teaching English. In another example, several teachers were released to deliver the newly negotiated contract to individual school buildings so teachers could be directly informed about the new contract and ask questions if needed. Also, district administrators report there are benefits to the district from having teachers on various committees and from having them in the schools to help answer questions and resolve problems. Besides interviewing district administrators, we also talked to two principals in Granite District who identified benefits from having association representatives in their buildings.

As is the case with association president's time, the amount of release time other teachers receive varies among districts. Of the large districts, Granite and Davis allow teachers who are not the association president release time for various activities. In the 2008-2009 school year, Davis allowed about 38 days of association leave and Granite allowed about 35 days. Granite has a cap of 120 days for release time activities. Jordan district rarely allows release time. Cache and Salt Lake districts also have caps of 7 and 18 days respectively. However, the Cache and also the Logan districts rarely give association leave.

There are some controls over how association leave is handled. We found there are generally written agreements in place governing this leave. Most districts have systems in place to track the leave taken and then bill the education association for the costs of a substitute

when required. The districts also review and approve association leave requests.

However, these systems have some weaknesses. As previously explained with the association presidents' time, no district has formal criteria for which activities benefit the district. In the districts reviewed, district administrators review, consider and approve requests for association leave without formal guidelines of what activities benefit the district. This lack of formal guidelines has led to differences among the districts in the type of activities where association leave is given. For example, as noted above, selected teachers in Granite District are given association leave to personally deliver copies of the teacher contract to teachers in individual schools. The selected teachers deliver the contracts and answer questions. The other districts do not give association leave for this function.

Also, sometimes the association does not get prior approval for the teacher getting association leave as is generally required in district policy. For most districts reviewed, district policy requires an association to get prior approval before a teacher is given association leave. In the 2008-2009 school year, Granite district had about 56 hours of association leave given without prior approval, and Davis district had about 48 hours because of clerical errors. After we reviewed this issue with district administrators in Granite and Davis, they indicated that more controls are needed and they will put them in place. Specifically, they will reconcile payroll runs with approval slips and improve communication with all departments to make sure every person receiving association leave gets prior approval.

Besides reviewing the practices in Utah's school districts, we also found that the amount of release time given to teachers who are not the association president also varies among districts in other western states. Larger districts generally give association leave with some, like Tucson and Albuquerque, having a cap on the number of days. Smaller districts sometimes do not give any leave for teachers besides the president. Also, in some districts, the district pays the cost of the substitute, while in other districts, the association pays the cost.

As noted in this report, we believe more controls are needed over association leave. Specifically, districts should account for the association presidents' time and there should be written guidelines

**In some instances
advance district
approval for
association leave was
not obtained**

prescribing what activities benefit the district and what activities the district should receive reimbursement for. Also, we believe that the districts should implement controls to ensure that only those receiving formal permission are given leave.

Recommendations

1. We recommend that the Utah State Office of Education (USOE) along with the school districts, develop guidelines for what activities benefit the school district and what activities do not. These guidelines should be used to determine when to approve requests for association leave as well as to determine when the district should be reimbursed for activities that did not benefit the district. We also recommend that the (USOE) provide training on these guidelines as well as on the related statute and appropriate policies.
2. We recommend that in the school districts where the association president is given a release from teaching duties and the district pays for some of the association president's compensation, the association president maintain a time log of his or her activities and that, periodically, the association president account to the district for his or her time to ensure that the district receives benefit from the association leave.
3. We recommend that school districts implement controls to ensure that associations get prior permission from district administrators before teachers who are not the association president get association leave.

Agency Response

UTAH STATE OFFICE OF EDUCATION

Leadership...Service...Accountability

Larry K. Shumway, Ed.D., State Superintendent of Public Instruction
Voice: (801) 538-7500 Fax: (801) 538-7521 TDD: (801) 538-7876
250 East Cesar E. Chavez Blvd. (500 South) P.O. Box 144200 Salt Lake City, UT 84114-4200

October 27, 2009

Mr. John M. Schaff
Legislative Auditor General
W315 State Capitol Complex
Salt Lake City, Utah 84114

Dear Mr. Schaff:

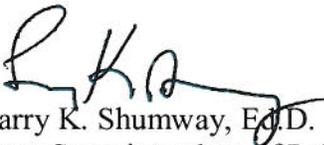
Thank you for the opportunity to review and provide a response to the Legislative audit, *Association Leave in Utah's School Districts*. We agree there are areas for improvement of management and record keeping as school districts track approved leave for Association activities and compensation. We also agree with the audit conclusion that the concerns identified are in a very limited number of school districts.

The Utah State Office of Education, under the direction of the State Board of Education, will take the following specific actions to support school district compliance with the statutory requirements regarding Association leave.

- We will remind school districts, via correspondence from the State Superintendent, of the directives of the statute, including the requirements that each school district that allows district employees to participate in paid or unpaid Association leave adopts an Association leave policy required by §53A-3-425(2) and provide notice to the USOE when that policy is adopted by the local board.
- We will encourage districts to track more carefully Association leave time for both Association leaders and classroom teachers, and will provide models for this control.
- We will encourage districts to establish written criteria to evaluate "direct benefit to education" in granting leave for Association leaders and Association activities that involve the general Association membership, and will provide samples for these criteria.

Thank you for the opportunity to respond to this audit. We appreciate the professionalism of your office and the efforts you make to ensure that your work advances the cause of effective and efficient government in Utah.

Sincerely,



Larry K. Shumway, Ed.D.
State Superintendent of Public Instruction