

ASD INTERNAL AUDIT REPORT

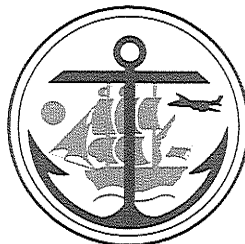
2016-01

Addenda Follow-Up

Anchorage School District

April 15, 2016

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Municipality of Anchorage

Ethan Berkowitz, Mayor

Internal Audit Department

April 15, 2016

Anchorage School District Superintendent and Members of the School Board:

I am pleased to present for your review **ASD Internal Audit Report 2016-01; Addenda Follow-Up; Anchorage School District**. A brief summary of the report is presented below.

We have completed a follow-up audit of the Anchorage School District's Addenda. The objective of this follow-up audit was to determine the effectiveness of corrective action taken by the Anchorage School District on the deficiencies contained in ASD Internal Audit Report 2013-01. To accomplish our objective, we reviewed controls and compliance with the administration of addenda throughout the Anchorage School District. In addition, we conducted site visits and interviewed Anchorage School District staff. We also examined supporting documents that were used to initiate the addenda payments and reviewed addenda payments to determine compliance with the Insight Addendum User Guide. Finally, we judgmentally selected 73 addenda payments to review consistency in documentation and payment amounts. The scope of our review was addenda transactions processed during FY 2014-15.

Based on our review, it is our opinion that management action taken by the Anchorage School District in response to the 2013 audit report improved some of the identified issues. Our follow-up audit revealed that action taken by management was effective for 1 of 5 deficiencies, partially effective for 3 of 5 deficiencies, and not effective for 1 of 5 deficiencies. We found that further management action is still required. Specifically, addenda were not always supported by backup documentation or signed addenda forms. In addition, we identified instances where addenda for similar duties were still paid at different hourly rates and amounts than those specified in the Insight Addendum User Guide and approval hierarchies in IFAS allowed staff to create and approve addenda by using similar permissions granted to principals and department supervisors. Moreover, we identified 780 of 15,345 (5%) addenda transactions where descriptions were not entered as required by the Insight Addendum User Guide. Finally, addenda payments were paid to some hourly employees for non-coaching related duties, signature stamps were sometimes used to approve addenda forms, and some addenda payments were approved by schools and departments early and some payments were approved late.

There were five follow-up findings and three new findings in connection with this audit. Management was responsive to the findings and recommendations.

A handwritten signature in black ink, appearing to read "Michael Chadwick".

Michael Chadwick, CICA
Acting Director, Internal Audit



Municipality of Anchorage

Ethan Berkowitz, Mayor

Internal Audit Department

April 15, 2016

ASD Internal Audit Report 2016-01
Addenda Follow-Up
Anchorage School District

Introduction. In 2013 we performed an audit of the Anchorage School District (District) addenda payments and process and issued ASD Internal Audit Report 2013-01 dated June 3, 2013. We have performed a follow-up audit to assess the effectiveness of corrective actions. This report contains the results of our follow-up audit.

The District employs over 6,300 full-time and part-time employees. Staff is assigned to over 130 schools and programs, which educate more than 48,500 students. District employees are categorized into 10 employee groups. Eight groups are represented by bargaining agreements with the District. The other two groups are exempt and non-represented employees. District employees are paid for additional work days outside their regular schedules. Added days include teaching summer school, training, and working registration days. Furthermore, employees are compensated for additional duties such as supervising detention, being department chair or gym manager, and tutoring. These payments are called addenda.

Addenda are entered and approved through the Integrated Financial and Administrative Solution (IFAS) system, which is the District's financial system. Some addenda are initially processed by administrative assistants at the individual schools. The school principal then approves the addenda in IFAS, which may subsequently be approved by the Payroll Department (Payroll), Accounting Department (Accounting) or Office of Management and Budget (OMB). Addenda are also entered and processed at the Education Center by various departments, such as Special Education and the Professional Learning Department. In fiscal year (FY) 2014-15, staff processed 15,345 addenda transactions for 3,289 employees totaling over \$12 million. See Attachment 1 for addenda statistics.

Objective and Scope. The objective of this follow-up audit was to determine the effectiveness of corrective action taken by the District on the deficiencies contained in ASD Internal Audit Report 2013-01. To accomplish our objective, we reviewed controls and compliance with the administration of addenda throughout the District. In addition, we conducted site visits and interviewed District staff. We also examined supporting documents that were used to initiate the addenda payments and reviewed addenda payments to determine compliance with the Insight Addendum User Guide (Addendum Guide). Finally, we judgmentally selected 73 addenda payments to review consistency in documentation and payment amounts. The scope of our review was addenda transactions processed during FY 2014-15.

The audit was conducted in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review, and accordingly, included tests of accounting records and such other auditing procedures as we considered necessary in the circumstances. The audit was performed during the period of October through December 2015. The audit was requested by the Anchorage School Board Finance Committee.

Overall Evaluation. Management action taken in response to the 2013 audit report improved some of the identified issues. Our follow-up audit revealed that action taken by District management was effective for 1 of 5 deficiencies, partially effective for 3 of 5 deficiencies, and not effective for 1 of 5 deficiencies. We found that further management action is still required. Specifically, addenda were not always supported by backup documentation or signed addenda forms. In addition, we identified instances where addenda for similar duties were still paid at different hourly rates and amounts than those specified in the Addendum Guide and approval hierarchies in IFAS allowed staff to create and approve addenda by using similar permissions granted to principals and department supervisors. Moreover, we identified 780 of 15,345 (5%) addenda transactions where descriptions were not entered as required by the Addendum Guide. Finally, addenda payments were paid to some hourly employees for non-coaching related duties, signature stamps were sometimes used to approve addenda forms, and some addenda payments were approved by schools and departments early and some payments were approved late.

Management Overall Comments. Management stated,

“The district paid \$12 million in addenda in FY1415, including \$10.8 million to members of the teacher association. Given a total of 15,345 transactions and the recent development and implementation of practices around a new Addenda Guide, the compliance rates and materiality of the individual items described in the audit indicate the district is in substantial compliance with the requirements of the internal control system designed to ensure that the district continues to receive good, consistent value for its investment in addenda payments to its teachers and staff. The characterization that action taken by district management was “partially effective” for 3 out of 5 deficiencies and not effective for 1 out of 5 deficiencies is not particularly useful as many of the deficiencies cited in the earlier audit have seen marked improvement in the current audit. Management finds the use of the term “partially effective” may be too broad to be particularly useful. Management recommends the use of quantitative measures to more consistently and accurately convey progress toward improving internal accounting and management information system controls. Management expects the findings identified in the audit as needing improvement will continue to improve through training and repetition.”

AUDIT FINDINGS FOLLOW-UP

1. Prior Finding: No Policies and Procedures for Documenting Addenda.

- a. Corrective Action.** Addenda were not always supported by backup documentation or signed addenda forms as required by the Addendum Guide developed in 2013. For example, 23 of 80 (29%) addenda forms were either not signed by the employee or supervisor or staff was unable to locate any supporting addenda forms. These addenda payments totaled \$60,660. According to the Addendum Guide, “The Employee and Supervisor will both sign the agreement, and the document (including any supporting documentation) will remain on file within the school or department for a period of seven years, and is subject to audit.”

Payroll provided some addendum training during the annual Clerical Advance training session and when requested specifically by a site. Since the Addendum Guide was created, about 14 sites have requested training.

- b. **Evaluation of Corrective Action.** Partially effective.
- c. **Recommendation.** The Chief Financial Officer should ensure that staff are adequately trained in processing addenda and address improvements for enforcing procedures in the Addendum Guide.
- d. **Management Comments.** Management generally concurred and stated, “The Addenda Guide was developed in 2013. It provides policies and procedures for documenting addenda. This finding from the previous audit was addressed.

“This audit suggests that field practice was in compliance with the new Addendum Guide in 71% of the transactions reviewed. While management concurs that the process of printing and signing the addenda form was not followed as required in the Addendum Guide, many of these transactions may have some other form of authorization such as e-mail.

“Training has been provided to staff involved in processing addenda during the annual Clerical Advance. Additional clerical training is provided during the year when requested. These requests are typically associated with local staff turnover.

“The CFO will continue to provide support to the district and local site managers, including principals, through annual training and supplemental training opportunities where requested. The CFO will continue to support independent internal audits of the addenda to ensure that substantial compliance with the addenda guide and good

documentation practice and help identify any substantial non-compliance by individual managers, staff or sites which require corrective action.”

- e. **Evaluation of Management Comments.** Management comments were generally responsive to the audit finding and recommendation.

2. **Prior Finding: Addenda Payments Not Always Verified or Correct.**

- a. **Corrective Action.** Our testing found that 72 of 73 addenda payments we tested were calculated correctly and could be verified based on union contracts or agreed upon amounts that were separate from rates found in the Addendum Guide. (See Finding 3 for Addendum Guide testing.) Although we found one instance where we could not verify if the addendum payment was calculated correctly, this single instance was not sufficient to support a broad conclusion or a related recommendation.
- b. **Evaluation of Corrective Action.** Effective.
- c. **Recommendation.** Not required.

3. **Prior Finding: Inconsistent Addenda Payments.**

- a. **Corrective Action.** Although guidelines were established in the Addendum Guide to pay employees equitably for similar duties not included in the bargaining contracts, we identified instances where addenda for similar duties were still paid at different hourly rates and amounts. We identified 150 of 15,345 addenda transactions that contained specific descriptions for duties outlined in the Addendum Guide. Since IFAS does not contain predetermined fields to identify the type of duties, we searched the data fields for descriptions which were manually entered by staff. Examples of inconsistent payments included:

- ***Athletic Directors*** - We identified 13 of 19 inconsistent addenda payments for athletic directors at five schools. The 13 payments totaled \$12,160. Addenda pay varied at the different school levels. For example, a middle school employee was paid \$420 per semester in addenda versus \$840 as stated in the Addendum Guide. Some high school staff was paid between \$1,050 and \$1,680 per semester, versus \$1,575 stated in the Addendum Guide.
- ***Dance Security*** - We identified 2 of 2 inconsistent addenda payments totaling \$200 at one school for duties involving dance security. Staff was paid a \$100 flat rate, instead of \$21 an hour, as stated in the Addendum Guide.
- ***Detention Activities*** - We identified 4 of 36 inconsistent addenda payments at two schools for detention duties. The four payments totaled \$1,020. At one school three teachers shared detention duties for the semester and were paid \$200 each, or \$600 total. At another school a teacher was paid \$420 for the entire semester. The Addendum Guide states that detention duties are to be paid at \$840 per semester.
- ***Gate Monitors*** - We identified 16 of 23 inconsistent addenda payments at five schools for gate monitors. The 16 payments totaled \$3,572. Gate monitors supervised the entrances to activities such as sporting events. Employees were paid flat rates ranging from \$80 for one day of duty to \$400 for two days of duty. Another employee was paid \$37.50 per hour. The Addendum Guide states that gate monitors should be paid \$21 per hour.
- ***Gym Manager*** - We identified 11 of 15 inconsistent addenda payments at four schools for gym manager duties. The 11 payments totaled \$16,327. Some gym managers were paid \$1,050 per semester up to \$2,362.50 for an eight month period based upon addenda pay tables. Staff also received flat rate amounts of

\$1,151 per semester. The Addendum Guide states that gym managers should be paid \$1,100 per semester.

- ***Lunch Time Intramurals*** - We identified 3 of 13 inconsistent addenda payments at one school for lunch time intramurals. The three payments totaled \$3,780. Duties included supervising activities during the students' lunch time. These staff members were each paid \$1,260 per semester. The Addendum Guide states that lunch time intramural duties should be paid at \$840 per semester.
- ***Registration*** - We identified 1 of 21 inconsistent addenda payments at one school where registration duty was paid \$1,080 for three days. The Addendum Guide states that registration duty should be paid based on the employee's daily pay rate.
- ***Tutoring*** - We identified 10 of 19 inconsistent addenda payments for tutoring at four schools. The 10 payments totaled \$15,797. Addenda payments were derived using flat rates, hourly rates, and rates found in the Anchorage Education Association contract. Some tutoring was paid at flat rates ranging from \$1,260 to \$2,520. Additionally, one payment was paid at \$50.05 per hour, which was based on the employee's hourly pay rate. According to the Addendum Guide, tutoring should be paid at \$21 per hour.

b. **Evaluation of Corrective Action.** Partially effective.

c. **Recommendation.** The Chief Human Resources Officer should remind department supervisors and principals to use the rates in the Addendum Guide to determine addenda payments when applicable.

d. **Management Comments.** Management stated, "Concur. The CHRO will remind department supervisors and principals to use the rates in the Addenda Guide to

determine addenda payments and cite some of the examples found in this audit to help illustrate the challenges associated with inconsistent application of the guidance.”

- e. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

4. **Prior Finding: Unauthorized Sharing of IFAS Passwords.**

- a. **Corrective Action.** Although the sharing of passwords was disallowed and staff did not report sharing passwords, approval hierarchies in IFAS allowed staff to create and approve addenda by using similar permissions granted to principals and department supervisors.

Since staff can approve addenda using supervisory roles, principals and department supervisors may not always be required to approve addenda. As a result, additional supervisory approval from the originating unit is not always obtained before the addendum goes to Payroll for processing. It is important for a second person, such as a supervisor or principal, to review addenda from the originating unit level, since he or she may be more familiar with the duties performed and pay amounts. According to the Addendum Guide, the addendum will be approved by the principal, assistant principal or department supervisor before continuing through the approval process to Payroll for payment. Segregation of duties is diminished if the addendum creator is also allowed to primarily approve their entries. Dual controls should be in place to minimize the risk of errors and to increase transparency.

- b. **Evaluation of Corrective Action.** Not effective.
- c. **Recommendation.** The Chief Financial Officer should ensure that duties are segregated by removing the ability of employees to both create and approve addenda

in IFAS. Additionally, system permissions should be reviewed for segregated duties before IFAS access is granted.

- d. **Management Comments.** Management stated, “Concur. The CFO /Controller will ask the CIO to institute a review of addenda approval trees and make recommendations to ensure that dual controls over the development and review/approval of addenda are in place.”
- e. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

5. **Prior Finding: IFAS Lacks Basic Addenda Information.**

- a. **Corrective Action.** We identified 780 of 15,345 (5%) addenda transactions where descriptions were not entered as required by the Addendum Guide. Specifically, these descriptions often lacked daily rates, addenda levels, and flat rates/hourly rates. Additionally, staff names were sometimes missing for Department Chair addenda payments. For example, the description for a \$1,180 payment only included the duties to be performed. The description did not include the rate and the number of hours or days to be worked because IFAS data fields did not require these details to be entered. Therefore, the system allowed the user to create addenda without entering required details. The Addendum Guide states that addenda entries should include the activity, the rate, and the number of hours or days that are to be worked. For Department Chairs, the staff that the Department Chair supervises should also be included.
- b. **Evaluation of Corrective Action.** Partially effective.

- c. **Recommendation.** The Chief Financial Officer should remind staff to properly enter required descriptions into IFAS. Additionally, supervisors should enforce the Addendum Guide by rejecting incomplete entries.

- d. **Management Comments.** Management stated, “Concur. The CFO will direct the finance staff to reinforce the need to properly document addenda in training modules in the clerical advance and during periodic training.”

“The CFO will direct the Controller to review the list of addenda with incomplete descriptions to identify departments/sites where compliance challenges have arisen and encourage them to correct these deficiencies by rejecting incomplete addenda.”

- e. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

NEW FINDINGS AND RECOMMENDATIONS

- 1. **Some Hourly Employees Received Addenda Payments for Non-Coaching Duties.**
 - a. **Finding.** Addenda payments were paid to some hourly employees for non-coaching related duties. Specifically, 9 of 16 hourly employees received addenda payments for duties such as participating in a school orientation, training, overseeing a high school coffee shop, and serving as security during a basketball game. Hourly employees were identified based on their assigned bargaining units and classification. According to the Addendum Guide, additional duties for hourly employees, other than coaching duties, should be paid through the timekeeping system as regular or overtime pay, depending on the hourly employees’ bargaining contract.

Bypassing the timekeeping system for hours worked by hourly staff may have health insurance implications because labor hours may not be tracked accurately. As a result, an employee previously ineligible for health benefits may become eligible.

- b. **Recommendation.** The Chief Financial Officer should implement a process to determine if an employee is hourly, prior to the employee performing additional addenda duties.
- c. **Management Comments.** Management stated, “Concur. The CFO will direct the Controller to convene a work group with CIO and CHRO team members to develop a recommended process to document accurate tracking of hours worked for hourly employees to avoid future use of addenda for hourly employees that does not adequately track hours worked.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

2. **Signature Stamps Sometimes Used to Approve Addenda Forms.**

- a. **Finding.** Signature stamps were sometimes used to approve addenda forms. For example, one department used a signature stamp to approve addenda forms instead of an actual supervisor signature. The signature stamp, which contained the department supervisor’s signature, was used by the Administrative Assistant (AA). Upon further review of the approvals in IFAS, we found that the AA also had the ability to create and approve addenda without requiring proof of the department supervisor’s approval after work was completed. In addition, a second department used a signature stamp with the director’s signature on email correspondence to authorize an addendum payment. The stamp was used by someone other than the department director.

There is a risk associated with using a signature stamp to approve addenda payments, especially if supervisory approval is not documented after addenda are created. Segregated duties over addenda payments may be circumvented if signature stamps are used. Additionally, discontinuing the use of signature stamps may promote accountability and transparency.

- b. **Recommendation.** The Chief Financial Officer should discontinue the practice allowing the use of signature stamps to authorize addenda payments or ensure that only supervisors have authority to approve addenda in IFAS.
- c. **Management Comments.** Management stated, “Concur. The CFO will direct the Controller to reject the use of signature stamps for addenda and reject addenda that are created and approved without dual controls.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

3. **Some Addenda Payments Not Approved Timely.**

- a. **Finding.** Some addenda payments were approved by schools and departments early and some payments were approved late. According to the Addendum Guide, “Under no circumstances should the addenda be approved by the creator prior to completion of the work, or before the end date listed on the addenda.” The addendum creator and their supervisor should approve addendum transactions after work has been completed. This prompts approval by Payroll, Accounting, or OMB staff to proceed with initiating the payment. We noted that 14 of 80 addenda payments were approved before the employees’ end date or were approved months after work was completed. For example:

- One addendum payment was approved a month before the start of work.
 - Three addenda payments were approved months after work was completed. Late approvals ranged from 1½ months to 4 months.
 - Ten addenda payments were approved after work started but before the specified work end date. Early approvals ranged from 1 day to 22 days before specified work end dates. We could not determine if work was completed earlier than expected.
- b. **Recommendation.** The Chief Financial Officer should remind department supervisors and principals not to approve addenda prior to the end date listed on the addendum form. In addition the Chief Financial Officer should encourage supervisors to approve addenda within a reasonable timeframe after duties are completed.
- c. **Management Comments.** Management stated, “Concur. The CFO will direct the Controller to remind department supervisors and principals that addenda approvals are required prior to the end date of the completion of the work duties associated with the addenda.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

Discussion With Responsible Officials. The results of this audit were discussed with appropriate District officials.

Audit Staff:
Brenda Peña, CFE

Attachment 1
Addenda Statistics

In fiscal year (FY) 2014-15, over \$12 million in addenda payments were processed for almost 3,300 District employees. Of this amount, \$10.8 million (90%) was paid to employees belonging to the Anchorage Education Association (AEA), as shown in the table below. The AEA includes teachers and librarians, and is the District's largest bargaining unit. The second largest bargaining unit is the Anchorage Principals' Association (APA). APA employees received addenda payments totaling \$560,417 (5%).

Addenda Totals By Employee Group

<u>Employee Group</u>	<u>FY 2014-15</u>
Anchorage Education Association	\$ 10,810,057.24
Anchorage Principals' Association	560,417.60
Anchorage Council of Education	451,694.00
TOTEM Association of Educational Support Personnel	86,924.00
Exempt	41,424.63
Non-Represented	32,251.94
Warehouse and Maintenance Employees	25,425.00
Custodian and Building Plant Operators	7,680.50
Anchorage Food Service	<u>7,560.00</u>
Total Paid Addenda:	\$ 12,023,434.91

Source: Unaudited IFAS data

As shown in the table below, FY 2014-15 addenda activities were funded by the District's general fund, grants, capital project fund, and student activities fund. The largest funding source was the general fund, which totaled about \$8 million (67%). The second highest funding source was grants, which totaled about \$3.9 million (32%).

Addenda Totals by Fund Type **FY 2014-15**

<u>Fund Type</u>	<u>Addenda Paid</u>	<u>Number of Transactions</u>
General Funds	\$ 8,007,247.23	7,604
Grant Funds	3,894,555.28	7,548
Capital Project Funds	34,614.25	8
Student Activities Funds	<u>87,018.15</u>	<u>185</u>
Totals:	\$ 12,023,434.91	15,345

Source: Unaudited IFAS data

The table below shows the total lowest, highest, and average addenda payments for a single employee received during FY 2014-15. Additionally, the table ranks the top ten employees who received addenda payments in FY 2014-15.

Addenda Statistics by Employee **FY 2014-15**

Number of Employees Receiving Addenda	3,289
Average Addenda Payment	\$ 3,657.70
Median Addenda Payment	\$ 1,920.00
Highest Addenda Payment	\$ 42,964.17
Lowest Addenda Payment	\$ 25.00

<u>Top 10 Employees Receiving Addenda</u>	<u>Amount</u>
Psychologist K-12	\$ 42,964.17
Teacher Classroom 9-12	\$ 39,464.93
Teacher Classroom 9-12	\$ 39,230.00
Teacher Classroom 9-12	\$ 37,192.64
Middle Level Principal	\$ 37,142.82
Teacher Classroom 9-12	\$ 35,116.00
Teacher Classroom 9-12	\$ 33,779.42
Special Ed Department Chair 9-12	\$ 33,584.40
Teacher Classroom 6-8	\$ 32,480.46
Teacher Classroom 9-12	\$ 32,196.51

Source: Unaudited IFAS data

The table below ranks the top five schools from each of the elementary, middle, and high schools, and “Other” units which includes departments and alternative schools.

**Top 5 Elementary, Middle, and High Schools & Other
FY 2014-15**

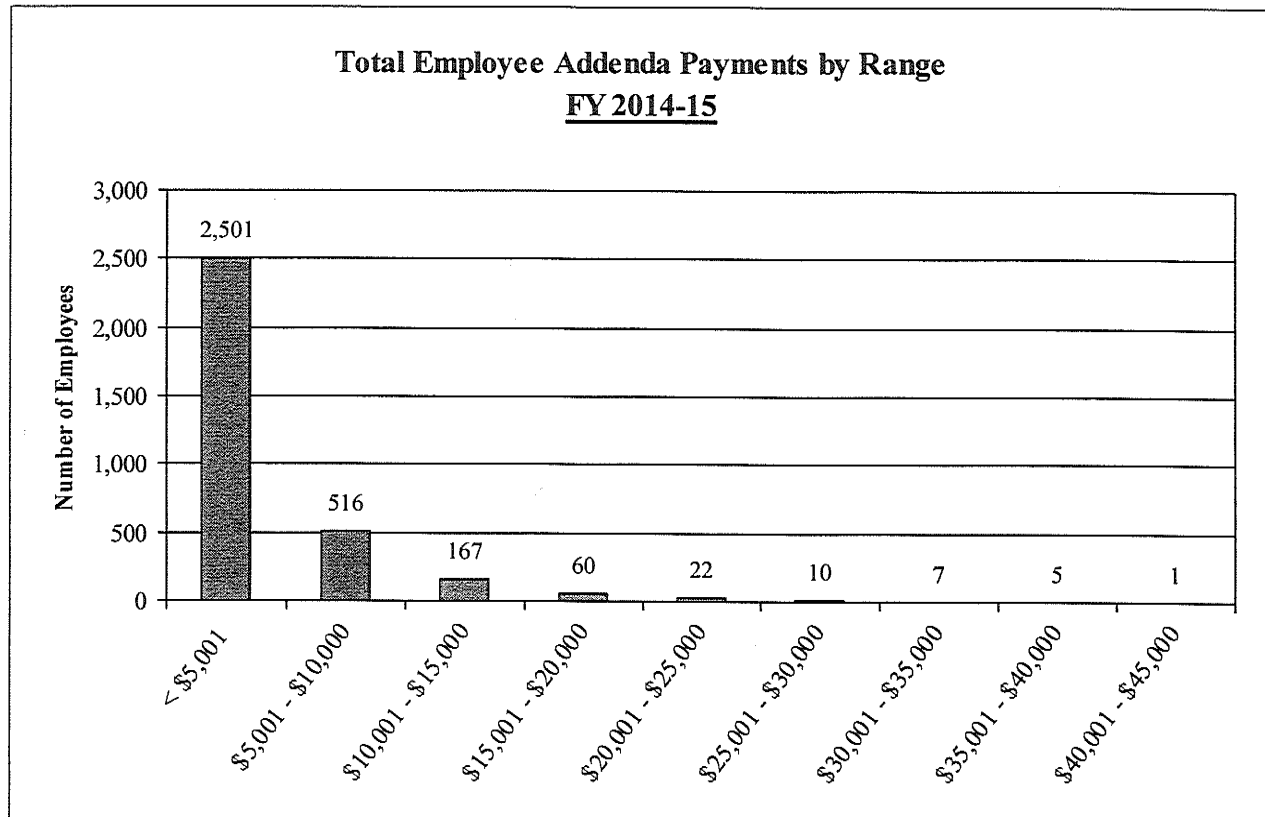
	<u>Addenda Paid</u>	<u>Number of Transactions</u>	<u>Average Transaction</u>
Elementary Schools			
Muldoon*	\$ 220,948.43	343	\$ 644.16
Lake Otis*	\$ 197,379.81	150	\$ 1,315.87
Rogers Park	\$ 181,350.11	147	\$ 1,233.67
Russian Jack*	\$ 125,035.50	172	\$ 726.95
Bowman	\$ 95,000.91	62	\$ 1,532.27
Middle Schools			
Begich*	\$ 365,864.76	464	\$ 788.50
Clark*	\$ 285,925.29	500	\$ 571.85
Central	\$ 213,001.32	146	\$ 1,458.91
Mears	\$ 143,965.86	123	\$ 1,170.45
Hanshew	\$ 142,270.48	137	\$ 1,038.47
High Schools			
Dimond	\$ 448,467.13	771	\$ 581.67
Bartlett	\$ 423,610.72	221	\$ 1,916.79
East	\$ 419,374.90	223	\$ 1,880.60
South	\$ 410,929.61	294	\$ 1,397.72
Eagle River	\$ 376,632.81	288	\$ 1,307.75
Other			
ASD Education Center **	\$ 1,177,763.82	2,238	\$ 526.26
ASD iSchool	\$ 517,076.20	288	\$ 1,795.40
King Career Center	\$ 459,885.09	236	\$ 1,948.67
Curriculum & Instruction	\$ 438,941.67	1,172	\$ 374.52
Title I Program	\$ 236,283.16	381	\$ 620.17

Source: Unaudited IFAS data

* Title I schools

** Primarily grant funded for instructional activities such as facilitating and attending training.

The graph below shows the number of employees who received total addenda payments within a specified dollar range. For example, 60 employees received total addenda compensation ranging from \$15,001 to \$20,000.



The following graph breaks down those employees in the above graph receiving \$5,000 or less in total addenda for FY 2014-15. For example, the graph shows that 358 employees received addenda totaling \$250 or less in FY 2014-15. The received addenda could have been one addendum payment or multiple addenda payments.

