

Annualized Salary Audit

Avoiding Exceptions
Correcting Prior Year

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Avoiding Salary Audit Exceptions

Helpful Tips to Avoid Salary Audit Exceptions

Use Salary Calculator to ensure payment of the correct certified Salary.

Certified Salary Calculator

Fiscal Year: 2026

SSN

PSU

School

Pay Period

Fund

Purpose

PRC

Object

Calculate

calculation succeeded (7)

Pay Level:	M 27
Certified Salary:	\$6,155.00

Helpful Tips to Avoid Salary Audit Exceptions

Below are the calculation messages that you may see using the Salary Calculator.

Error Number	Error Message
1	use pay level and salary amount from voucher
2	no certification required for this budget code
3	license is expired
4	license is revoked
5	employee is deceased
6	employee is not certified
7	calculation succeeded
8	calculation failed for an unknown reason
9	no license found
10	could not find any pay level in salary schedule
11	could not calculate a pay level
12	cannot calculate salary for prior FY
13	license not yet effective
14	principal pay level changed
15	lead teacher outside of summer session
16	license area not yet effective
17	budget code changed in prior FY
18	percent employed changed in prior FY
19	months experience changed in prior FY
20	invalid FY Unit School
21	principal with 000 school
22	mid-year masters
23	pay history with reason code
24	principal type not found
25	orientation, does not qualify
27	An advanced degree is required.
28	A doctorate degree is required for the educator's license.
0	Experience Effect Date Change
26	No masters with advanced degree

Helpful Tips to Avoid Salary Audit Exceptions

Use Projected Salary Calculator to ensure payment of the correct certified Salary and correct reporting of YTD Days Employed.

Projected YTD Salary Calculator

Fiscal Year: 2026

SSN

Employee Type

10 Month

PSU

--Select--

School

--Select--

Year-Round School

No

Fund

1

Purpose

51100

PRC

0001

Object

01210

Percent Employed

100.00

Calendar Type

Fixed days in the pay period

Employment Start Date

08/01/2025

Employment End Date

05/30/2026

Days in the First Month

21.5

Days in the Last Month

21.5

Calculate

This tool enables the LEA to ESTIMATE the annual certified salary for their staff.
School districts are responsible for ensuring that they pay their staff in accordance with all applicable State, Federal, Local laws and applicable policies. These are school district employees, and these tools are an AID to help the districts in determining the estimated salaries. There are always going to be unique situations that this calculator is not intended to handle. The LEA may need to adjust for the unique locally determined situations. DPI has no capacity to create tools or audit processes that can handle all the unique characteristics that are used in the LEAs when staffing their districts for their own unique needs.

Based on the provided inputs, the projected Year-to-Date (YTD) salary is **\$59,270.00**, corresponding to pay level **M 24**

Detailed calculations are available in the grid below.

[Export to Excel](#)

FY	RP	Start Date	End Date	RP Days	Cal Days	LEA	School	Budget Code	%Emp	YRS	EmpType	YRM	Cert Sal	MSG	PL	Gross	YTD Gross	YTD Days	YTD Mon Exp
2026	2	8/1/2025	8/31/2025	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$5,927.00	21.50	1.00000
2026	3	9/1/2025	9/30/2025	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$11,854.00	43.00	2.00000
2026	4	10/1/2025	10/31/2025	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$17,781.00	64.50	3.00000
2026	5	11/1/2025	11/30/2025	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$23,708.00	86.00	4.00000
2026	6	12/1/2025	12/31/2025	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$29,635.00	107.50	5.00000
2026	7	1/1/2026	1/31/2026	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$35,562.00	129.00	6.00000
2026	8	2/1/2026	2/28/2026	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$41,489.00	150.50	7.00000
2026	9	3/1/2026	3/31/2026	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$47,416.00	172.00	8.00000
2026	10	4/1/2026	4/30/2026	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$53,343.00	193.50	9.00000
2026	11	5/1/2026	5/30/2026	21.500	21.500			1X.51100.0001.01210	100	N	10	1.00000	5927.0000		M 24	\$5,927.00	\$59,270.00	215.00	10.00000

Helpful Tips to Avoid Salary Audit Exceptions

Make sure Jobs are setup correctly.

- Days employed should be 21.5 (fixed) or actual workdays in the month (variable)

Fiscal Year

2026

Description

Fixed days in the pay period

Search

Educator Work Days Calendar for FY 2026 Description Fixed days in the pay period

Fiscal Year

2026

Fiscal Year	Pay Period	Start Date	End Date	Work Days
2026	1	7/1/2025	7/31/2025	21.50
2026	2	8/1/2025	8/31/2025	21.50
2026	3	9/1/2025	9/30/2025	21.50
2026	4	10/1/2025	10/31/2025	21.50
2026	5	11/1/2025	11/30/2025	21.50
2026	6	12/1/2025	12/31/2025	21.50
2026	7	1/1/2026	1/31/2026	21.50
2026	8	2/1/2026	2/28/2026	21.50
2026	9	3/1/2026	3/31/2026	21.50
2026	10	4/1/2026	4/30/2026	21.50
2026	11	5/1/2026	5/31/2026	21.50
2026	12	6/1/2026	6/30/2026	21.50

Educator Work Days

Fiscal Year

2026

2026

2026

2026

2026

2026

2026

2026

2026

2026

Fiscal Year

2026

Description

Variable days in the pay period

Search

Educator Work Days Calendar for FY 2026 Description Variable days in the pay period

Fiscal Year	Pay Period	Start Date	End Date	Work Days	Educator Calendar Type Id
2026	1	7/1/2025	7/31/2025	23.00	1
2026	2	8/1/2025	8/31/2025	21.00	1
2026	3	9/1/2025	9/30/2025	22.00	1
2026	4	10/1/2025	10/31/2025	23.00	1
2026	5	11/1/2025	11/30/2025	20.00	1
2026	6	12/1/2025	12/31/2025	23.00	1
2026	7	1/1/2026	1/31/2026	22.00	1
2026	8	2/1/2026	2/28/2026	20.00	1
2026	9	3/1/2026	3/31/2026	22.00	1
2026	10	4/1/2026	4/30/2026	22.00	1
2026	11	5/1/2026	5/31/2026	21.00	1
2026	12	6/1/2026	6/30/2026	22.00	1

- DPI uses the days in the pay period from the first voucher to determine which calendar type is being used

Helpful Tips to Avoid Salary Audit Exceptions

Utilize LicSal reports and tools.

- Stopped Sending Summary Record Report
- Reporting Period Corrected
- No Bump Report
- Educator Workday Calendar
- Variable Calendar Running Total

Stopped Sending Summary Record Report

List records previously received but not submitted in the latest payroll summary file received. This report will be updated after each data load.

LEA Stopped Sending Summary Payroll Report										Export to Excel
										99 Records
FY	SSN	Name	Reporting Period	LEA	School	Licsal Budget Code	Budget Code (Last 5 Segments)	Percent Employed	YTD Days Employed	YTD Gross
2025			12		30600	1X.51200.0013.01210	30600.000.00.000.00000	100.00%	215.00	\$52,970.00
2025			12		30600	8X.53400.0413.01210	30600.000.00.000.00000	100.00%	215.00	\$48,440.00
2025			12		30600	1X.51100.0001.01210	30600.000.00.000.00000	100.00%	215.00	\$53,880.00
2025			12		31600	1X.51100.0001.01210	31600.000.00.000.00000	100.00%	215.00	\$59,195.00
2025			11		30600	1X.58300.0006.01310	30600.000.00.000.00000	100.00%	240.00	\$66,297.00
2025			12		30600	1X.58300.0069.01310	30600.000.00.000.00000	100.00%	21.00	\$6,027.00
2025			2		31600	1X.51100.0019.01210	31600.000.00.000.00000	100.00%	21.50	\$4,250.00
2025			8		31600	1X.51100.0001.01210	31600.000.00.000.00000	100.00%	113.50	\$22,436.02
2025			6		81000	1X.62000.0032.01130	81000.000.00.000.00000	100.00%	132.00	\$34,205.13
2025			6		81000	2X.61100.0800.01810	81000.000.00.000.00000	100.00%	23.00	\$372.54

Reporting Period Corrected

List records that were submitted with no data change but incremented pay periods.

Last fiscal year these records were removed to correct the reporting period displayed on the Annualized Summary Page.

Vendors have now corrected the error in incrementing pay periods, and this report should not have to be used this fiscal year.

No Bump Report

List employees who did not get an experience bump.

No Bump for FY 2025 LEA					Export to Excel
					22 Records
SSN	Full Name	Current Exp	Month Exp	Fiscal Year	
		0	3.26	2025	
		27	5.00	2025	
		0	3.51	2025	
		12	5.30	2025	
		11	0.56	2025	
		34	1.20	2025	

Additional Helpful Tips to Avoid Salary Audit Exceptions

1. Review payroll records often.
 - Compare to Position Detail and Months Allocated vs Months Used reports
2. Check Payroll Summary file against payroll records periodically.
3. If there is a salary change that is not effective back to July 01, multiple records is required.
 - One for each certified salary.
4. For a year-round employee be sure to have the check box checked for pay periods 1-10 and unchecked for 11 and 12.

Additional Helpful Tips to Avoid Salary Audit Exceptions

5. If an employee NTO (New Teacher Orientation) pay has the error message “orientation, does not qualify”, email salary@dpi.nc.gov to have eligibility checked.

Correcting Prior Year

Correcting Prior Year

- Please reference [Salary Audit Process Update](#) found under the What's New section of the Financial and Business Services website.
- DPI CAN ONLY MAKE MANUAL CORRECTIONS IF EXPENDITURES ARE CORRECT.
- If you believe your exception is to due data transmission error on behalf of your vendor, reconciliation should be done prior to sending emails to the Salary team.
- When sending an email to the Salary team be sure to provide a detail scenario and proof that expenditures are correct.

Questions?