



UTAH COUNTY
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Re: Review of the Staffing Plan and payroll payments
For the Attorney's Office

Objective of Review:

Perform a review of the Utah County Staffing Plan and the payroll payments paid to the employees of the Attorney's Office. The review was for the time period covering pay period one from 2016 through pay period thirteen in 2017. Review focused on compliance with The Office of Human Resources "Employee Rules and Regulations." Also payroll payments of department employees were verified for accuracy in relation to the step ranges according to the Utah County's staffing plan.

Summary:

The Utah County Staffing Plan was compared for each employee in the Attorney's Office with the posted Job Descriptions located on the Utah County website to verify that each position had a corresponding job description. That any changes to the staffing plan had Utah County Commissioner approval by checking all Board of Utah County Commissioner meeting agendas for the time periods of the review. The findings with recommendations follow.

Finding #1

Employee #14498 is an exempt employee, yet was paid 83 hours on pay period 3 in 2016.

Recommendation:

The system should have an internal control that doesn't allow an exempt employee to be paid more than 80 hours. Status of employee should be checked for accuracy of exempt status.

Response:

For Exempt employees the payroll system automatically calculates any time worked over 80 hours as exempt—unpaid time. For all other pay periods we viewed, when this employee worked over 80 hours the system worked correctly and he was only paid for 80 hours. We do not know why the payroll system paid him for 83 hours in this pay period.

Finding #2

Employee #15574 received a step increase three pay periods following a staffing plan position change in pay period 5 of 2017. Another step increase should happen only after the six month probation period.

Recommendation:

The system should not allow step increases other than on hire date anniversaries and end of probation periods unless documented with a staffing plan position change.

Response:

This employee received her annual step increase in February 2017 and then she was promoted in March to an Assistant III. She would have received one step at the time of promotion as well as another step at her 6 months.

Finding #3

Employee #16743 had significantly more Comp Hours Used than any other employee. They were the only employee paid overtime.

Recommendation:

Employee hours should be verified before time sheets are approved.

Response:

The employee's hours were verified, approved and are correct.

Finding #4

Employees were paid a different step than the Utah County Staffing Plan states they should be paid. They are as follows.

- *Employee #17362 is listed on the staffing plan as an Attorney IV/Civil with a salary step range of 65-77. They are currently being paid step 50.*
- *Employee #17509 is listed on the staffing plan as an Attorney IV/Criminal with a salary step range of 65-77. They are currently being paid at step 49.*

- *Employee #17787 is listed on the staffing plan as a Legal Assistant III with a salary step range of 28-40. They are being paid at step 24.*

Recommendation:

Department Head should consult yearly with The Office of Human Resource Management to verify the accuracy for the position classification for the employees in their department, as stated in the "Employee Rules and Regulations." They should also verify that each new hire and position change that occur in their department to verify accurate recordings.

Response:

These employees filled positions that became vacant due to retirements or other attrition. When these positions became vacant we decided to underfill them at a lower level step, (e.g. an Attorney 4 position became vacant and we filled it with an Attorney II). There was no error and these staffing plan changes resulted in a net savings to Utah County Government.

Findings #5

Employee #15153 and Employee #15186 received Funeral Pay for six consecutive workdays in pay period 10/2016. "Employee Rules and Regulations" about funeral pay states, "not to exceed 24 hours for funeral pay for each qualifying funeral. If additional time off beyond this allowance is required, compensatory time or vacation leave must be requested."

Recommendation:

Verification should be made that this was for two separate qualifying relatives funerals as provided by the "Employee Rules and Regulations." Forms for requested funeral leave should be kept as documentation for requested funeral pay.

Responses:

Utah County Human Resources Rules and Regulations Section IX.A.7 does not prohibit an employee from taking more than 24 hours funeral leave in a pay period when the employee suffers the loss of more than one member of his or her immediate family. These employees lost two members of their immediate family in one pay period and accordingly took more than 24 hours funeral leave. The employees and the County Attorney's Office filled out and submitted appropriate documentation to HR.

Finding #6

Several employees are reporting comp hours used on time sheets. The payroll system is not tracking these hours that are being reported.

Recommendation:

The payroll system should have a way to track accrued compensatory hours to verify that hours recorded in comp hours used by employees are accurate. The time entry system does have a pay code titled "Comp/Reg Comp Accrued Straight Time" that might be used for this purpose.

Response:

The payroll system does track comp time hours. Additionally, the County Attorney's Offices independently (to the payroll system) tracks and verifies comp time hours.

These findings and concerns in no way accuse or imply that anyone has intentionally done anything that is not in accordance with Utah County Code or the Employee Rules and Regulations. The purpose of this report is to show concerns of the Utah County Internal Auditors.

Responses from the Attorney's Office is welcome on each of these findings that might clarify or explain what transpired.

Utah County Internal Audit