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August 31, 2017

Re: Review of the Staffing Plan and payroll payments  
For the Assessor's Department

Objective of Review:

Perform a review of the Utah County Staffing Plan and the payroll payments paid to the employees of the Assessor'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 with step ranges according to the Utah County's Staffing Plan.

Summary:

The Utah County Staffing Plan was compared for each employee in the Assessor's Office with the posted Job Descriptions located on the Utah County website to verify that each position had a corresponding job description. Any changes to the Staffing Plan were verified that they had Utah County Commissioner approval by checking all Board of Utah County Commissioner meeting agendas for the time period of the review. The findings with recommendations follows.

*Finding #1*

*There are over fifteen employees with the position classification of Appraiser III. Of these Appraiser III employees only one ever accumulated Comp Time, Employee # 11532. They had Comp Time used on Pay Period 20 in 2016 of 13 hours, 6 hours of Comp Time used on Pay Period 25 in 2016 and 31 hours on Pay Period 13 in 2017. It raises a concern that only one employee had more than 80 hours per pay period over this time frame.*

**Recommendation:**

Time sheets should be verified by supervisors and department heads before being submitted for payment to notice any unusual trends.

**Response:**

Employee #11532 was working on a project with distinct property types. For that reason, the Assessor preauthorized comp time for this individual to complete the project rather than attempt to utilize additional resources to complete the project.

*Finding #2*

*Employee #13211 on work week 2/20/2016 through 2/26/2016 recorded hours of 7.75 regular and 37.25 hours of comp used. Total 45 hours for week. Hours should come to 40 hours per week.*

**Recommendation:**

Supervisors and Department Heads should verify that hours paid are in accordance with rules and regulations.

**Response:**

The audit is correct. Hours should come to 40 hours per week. Time sheet was reviewed, yet 45 hours were processed.

*Finding #3*

*Employee #15980 received a step increase in pay period 25 of 2016 then received another one on pay period 1 of 2017. Step increases should only be given on anniversary dates of hire date or on a position change in the Staffing Plan for the Department.*

**Recommendation:**

Supervisor or Department Head should verify that a position change occurred for this employee on pay period 1 2017 or explain why step increases happened so close together.

**Response:**

Employee 15980 received an annual step increase during pay period 25 of 2016, then changed positions resulting in an adjustment during pay period 1 of 2017. HR was involved in the job position change.

*Finding #4*

*Employee # 16228 received two step increases in 2016, one in pay period 17 and one on pay period 1 2017. Step increases should only be given on anniversary of hire date or position change in the Staffing Plan for the department.*

**Recommendation:**

Supervisor or Department Head should verify that a position change occurred for this employee on pay period 1 2017 or explain why step increase was given.

**Response:**

Employee 16228 received an annual step increase during pay period 17 of 2016, then changed job positions, resulting in an adjustment during pay period 1 of 2017. HR was involved in the job position change.

*Finding #5*

*Employee #16984 was paid for 8 hours of vacation on the last day of pay period 24 2016 after being paid for 40 regular hours plus 24 hours of overtime during the pay period. Also they were paid 8 hours of vacation on November 21, 2016 and 12.5 hours of regular pay on the same day. Vacation should not be paid in addition to other payment only in lieu of.*

**Recommendation:**

Supervisor and Department Head should verify reported hours an employee turns in before approving time sheet for payment.

**Response:**

Employee 16984 was assisting in the Clerk/Auditor's office during the period in question. The employee's assistance was requested by the Clerk's office, which led to an unusual circumstances. Based on discussions between departments, the unusual time reporting was utilized to capture compensation for the employee during period in question.

*Finding #6*

*Employees weren't being paid at the steps that correspond with the step range on the Utah County Staffing Plan. These instances were found.*

- *Employee #16746 is listed as an Appraiser III on the staffing plan with a step range starting at step 38, but is being paid currently at step 37.*
- *Employees #17139 and #17140 are listed as Appraiser III on the staffing plan with a starting step range of 38. Being currently paid at step 32.*
- *Employee #17849 is listed as an Assessment Technician II on the staffing plan with a*

*starting step of 24. Being paid currently at step 21.*

**Recommendation:**

Department Heads should verify that the Utah County Staffing Plan is accurate for the employees in their department. Any discrepancies should be reported to the Office of Human Resource Management immediately to get corrections made.

**Response:**

During the period in question, employees 16746, 17139, and 17140 were underfilling lower level positions within the career ladder for an Appraiser II position. Their actual job positions: 16746, Appraiser II; 17139, Appraiser II; and 17140, Appraiser II. For this reason, the three employees were paid at a lower rate. Employee 17849 was at step 21 as an Assessment Technician II and is currently an Assessment Technician III at step 24 (from Personnel Action Report dated July 31, 2017).

*Finding #7*

*Many employees are claiming comp hours used for various pay periods. It doesn't appear that the payroll system has a way to track the comp hours accumulated for an employee*

**Recommendation:**

The payroll system should have a way to track comp hours worked just as it has a method for exempt employees to enter Exempt overtime hours worked. There is a line in the time sheet entry system for Comp Accrued Straight Time, could that be used by employees to record hours that were worked over the 40 hours that weren't paid overtime?

**Response:**

Comp hours are tracked by the department. The payroll system is managed by the HR department, which is external to the department being audited.

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 Assessor's Office is welcome on each of these findings that might clarify or explain what transpired.

Utah County Internal Audit