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August 31, 2017

Re: Review of the Staffing Plan and payroll payments
For the Clerk/Auditor's Department

Objective of Review:

Perform a review of the Office of Utah County Staffing Plan and the payroll payments paid to the employees of the Clerk/Auditor'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 Clerk/Auditor'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 period of the review. The findings with recommendations follows.

Finding #1

The following employees were found to have both overtime hours and comp hours used:

Employee #15879

Employee #16115

Employee #16527

Employee #17650

Is there a department policy of when hours worked over 40 hours in a week, should be counted as overtime and when they are counted as comp hours?

Recommendation:

Department should have a written policy that states when overtime is paid and when extra hours should be counted as comp hours.

Response by Bryan Thompson Clerk/Auditor: It has been standing policy for the Clerk/Auditor's office that non-exempt employees (hourly employees) should enter comp hours in place of overtime hours. This policy has been stated but is not written or posted where all employees and supervisors could reference it as needed. In the case of the employees noted above, a review showed that in some instances the employees listed were paid for overtime hours and in other instances they accrued comp hours. This inconsistency should have been identified in the payroll approval process. If at the end of the year there is enough excess unspent funds in the Clerk/Auditor budget, we have paid part or all the accumulated comp hours for the employees.

Corrective Action: We will formalize our standing policy regarding overtime hours and comp hours. This policy will be put in a written format, and posted in the necessary places so that it is accessible to all. We will also make sure each supervisor that approves an employee's time is aware of the policy and makes any necessary corrections with the employee before the time sheet is submitted.

Finding #2

The following employees were found to have used vacation before comp time as prohibited by The Office of Human Resource Management "Employee Rules and Regulations" Section C-9 which states: "Employees are required to use accrued compensatory time before using accrued vacation time. Exceptions may be made by the Director upon the request of the department head."

Employee # 15879 and Employee #17650.

Recommendation:

Supervisor and Department Head should verify that rules and regulations are being followed before approving employee time sheets.

Response by Bryan Thompson Clerk/Auditor: Upon further review it was confirmed that the two employees noted in the above finding had used vacation time before comp time. This, problem, is in violation of County Policy. Should have been identified in the payroll role approval process.

Correction Action: As noted above, we will make sure that the policy is also included in our department's written policy that will be posted so that it is accessible to all. We will also train each supervisor to make sure they check the time sheet to make sure comp time is used before vacation time for their employees, and make the necessary corrections with the employee before the time sheet is submitted.

Finding #3

Employee #18008 and Employee #18044 are listed as Deputy Clerk II on The Office of Human Resource Staffing Plan with a step range of 18-30. They are however being paid at step 14.

Recommendation:

Supervisor and Department Head should verify that the staffing plan is accurate and then make any necessary changes with The Office of Human Resource Management to insure that employees are being paid the correct amount.

Response by Bryan Thompson Clerk/Auditor: This situation occurred because the Human Resources Staff plan lists the positions for Employees' #18008 & 18044 as Deputy Clerk II positions. The previous incumbents in the positions were Deputy Clerk II's. However, when we filled the positions, we underfilled both of them as Deputy Clerk I's. Employees' #18008 & 18004 are both currently receiving the correct compensation for the roles they are filling as Deputy Clerk I's.

Corrective Action: This issue needs to be addressed by an overall policy review and potential change by the County Board of Commissioners, and the Human Resources Office, on how under filled positions are reflected in the Staffing Plan.

Finding #4

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 by Bryan Thompson Clerk/Auditor: For this finding, since there were no specific employees referenced, nor additional details. I'm unable to respond with confidence. I would be glad to respond more fully with further information and specific examples as to which employees are reporting comp hours on a time sheet and these hours are not being accounted for in the payroll system. I know that all the permanent employees are entering their time directly into the system so that should not present a problem. If this is in connection with time-limited employees that are used seasonally during the Election cycle only, then we do not have a set policy on how to handle comp time vs overtime with them.

Corrective Action: Need additional Details and information. Upon receipt of said additional information, and as noted above, we will make sure we formalize the policy, put it in writing, and post where it is available to all. We will also make sure supervisors and time entry clerks account for comp time properly.

As a closing comment, I might mention that with our transition to the Workday Time tracking system in November of this year, there will be adjustments to the process and procedures. We will need to take that into consideration as we address the findings noted above. We will also make sure, as we make the transition to the new time keeping system, we implement the corrective actions I have outlined above.

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 Clerk/Auditor Office is welcome on each of these findings that might clarify or explain what transpired.

Utah County Internal Audit