



Finance-Division of Internal Audit & Licensing

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June 24, 2013

TO: Joel N. Gottlieb, Director of Finance/Chief Financial Officer

FROM: Interim Deputy Director of Finance, Internal Audit and Licensing

SUBJECT: 2013 Payroll Distribution Audit

RE: Public Works - Sanitation

Internal Audit (IA) distributed 637 payroll checks and direct deposit advices to the employees of the Public Works Department, Sanitation Division. The payroll distribution was conducted for the May 17, 2013 pay date. Following Payroll guidelines, we began distribution on Thursday, May 16, 2013, to accommodate employees who work a 10-hour/4day work week. Distribution was conducted at the following PW-Sanitation lots/sites:

North Lot – 2315 Chamblee-Tucker Road, Chamblee (Thursday Distribution)
 South Lot – 1755 Fairlake Road, Decatur (Thursday Distribution)
 East Lot – 1750 Rogers Lake Road, Lithonia (Thursday Distribution)
 Central Lot – 3720 Leroy Scott Drive, Decatur (Thursday & Friday Distribution)
 Seminole Landfill – 4203 Clevemont Road, Ellenwood (Friday Distribution)

Recipients of bi-weekly checks and advices were required to identify themselves by presenting a form of identification, and signing a register before receiving their checks and advices. Normal distribution was as follows:

Identification Type	Count
DeKalb County Identification (CID)	334
Driver's License (DL)	181
State of Georgia ID (ST)	29
Military ID (MI)	0
Note of Release to Another Party (NOTE) ⁽¹⁾	5
Supervisor Signature (SUPV SIG.) ⁽²⁾	2
Identification Type Un-denoted ⁽³⁾	47

(1)Internal Audit allowed checks and payroll advices to be distributed to another party with a note of release from the employee, which included a signature from an immediate Supervisor or Manager.

(2)For those employees without any form of identification, Internal Audit allowed checks and payroll advices to be distributed with the signature of both the employee and an immediate Supervisor.

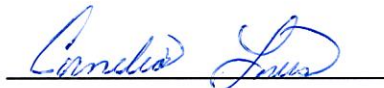
(3)In these instances, Internal Audit staff erroneously distributed checks or advices without denoting the identification type; however, an employee signature was obtained.

Internal Audit accommodated two (2) employees absent on Family Medical and Leave Act (FMLA) leave, by hand-delivering payroll advices to the residence of record. We extended our distribution process by allowing employees to come to our offices to pick-up their check or advice from May 20, 2013 through May 24, 2013.

We concluded the distribution by returning all unclaimed payroll checks and direct deposit advices (total 39) to the PW-Sanitation Payroll Personnel Supervisor. We verified the identity and status of all employees, who did not participate in the normal distribution by cross-referencing both Payroll and Human Resource records. Payroll records were used to verify start/termination dates, dates of deaths, work status (FMLA or Worker's Compensation), and any employees listed as receiving multiple checks. Human Resource records were used to verify an employee through I-9 certification, and a file photo ID.

Internal Audit also reviewed the records of Sanitation employees with the same name, and employees with P.O. Box addresses. We concluded by comparing the PW-Sanitation payrolls of: May 3, 2013, May 17, 2013, and May 31, 2013 and researching any additions or deletions. We were able to verify all additions and deletions between the noted pay dates.

The Public Works-Sanitation payroll distribution for pay date May 17, 2013 was satisfactory.



Cornelia Louis

cc: Zachary Williams, Executive Assistant/Chief Operating Officer
Doug Edwards, Interim Director, Public Works
William (Billy) Malone, Director, Sanitation
Anthony McBride, Deputy Director, Sanitation
Tracy Hutchinson, Deputy Director, Sanitation
Deidree Scandrett, Payroll Personnel Supervisor, Sanitation