



Finance-Internal Audit & Licensing

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Chief Executive Officer

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DATE: July 5, 2013
TO: Joel Gottlieb, Director/Chief Financial Officer
FROM: Interim Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: Payroll Check/Advice Distribution
RE: Recreation, Parks & Cultural Affairs

Internal Audit distributed 509 payroll checks and advices of direct deposit to employees of the Recreation, Parks & Cultural Affairs Department for the June 28, 2013 pay date. Payroll checks/advices were distributed at various Recreation, Parks & Cultural Affairs locations throughout the County on June 27, 2013 and June 28, 2013.

Recipients of weekly/bi-weekly checks and advices were required to identify themselves by presenting identification and signing a register before receiving their checks or advices. Also, checks and advices were distributed to someone other than the employee (with a letter of release).

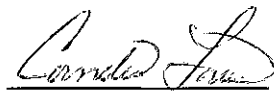
Below is a breakdown of Recreation, Parks & Cultural Affairs employees by approved identification, which was presented to Internal Audit.

<u>Identification</u>	<u>Number</u>
Dekalb County Identification (DK)	86
Driver's License (DL)	412
Student Identification (SI)	8
Georgia Identification (GI)	2
Military Identification (MT)	1

Checks/advices not picked up on the County's designated pay dates (June 27, 2013 and June 28, 2013) were subsequently distributed to employees of Recreation, Parks & Cultural Affairs at Internal Audit's office during the week of July 1, 2013 through July 5, 2013. A few checks/advices were hand delivered to employees on FMLA leave and others who required special accommodations. The audit was concluded by returning two (2) unclaimed payroll checks/advices to Recreation, Parks & Cultural Affairs payroll supervisor. Internal Audit performed additional procedures and tests as deemed necessary to verify an employee's existence.

The assigned employee location in Kronos for a significant number of employees did not match the specified location in PeopleSoft. We recommend that Recreation, Parks and Cultural Affairs staff work with the Human Resources Department to ensure that the data interface from Kronos to PeopleSoft is accurate. Also, during the distribution period, there was a duplicate check presented for issuance, one check was given to the employee and the second check was returned to the Payroll Division. We suggest that due care be exercised during the payroll review process.

The Recreation, Parks & Cultural Affairs payroll distribution for pay date June 28, 2013 was satisfactory.



Cornelia Louis

CC: CH/CL

Zach Williams, Executive Assistant/Chief Operating Officer
Roy Wilson, Director of Recreation Parks & Cultural Affairs
Larry Jacobs, Deputy Director of Risk Management, Finance Department
La'Dell Richmond, Payroll Supervisor, Recreation, Parks & Cultural Affairs