



## Internal Audit & Licensing

Cornelia Louis  
Interim Deputy Director of Finance

Chief Executive Officer

W. Burrell Ellis, Jr.

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District 7  
Stan Watson

June 14, 2013

TO: Joel Gottlieb, Director of Finance  
FROM: Interim Deputy Director of Finance - DIAL  
SUBJECT: Payroll Check/Advice Distribution  
RE: Tax Commissioner Office

Internal Audit (IA) distributed 91 payroll checks and direct deposit advices to the employees of the Tax Commissioner Office. The payroll distribution was conducted for the June 14, 2013 pay date and was conducted at the following Tax Commissioner Office sites:

Central Location - 4380 Memorial Drive Suite 100, Decatur, Ga. 30032  
North Location - 1358 Dresden Drive, NE Atlanta, Ga. 30319  
South Location - 2801 Candler Rd Suite #66, Decatur, Ga. 30034

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:

<u>Identification</u>	<u>Number</u>
DeKalb County Identification (DK)	68
Driver's License (DL)	23
State of Georgia Identification (ST)	0
Military Identification (MI)	0

In addition to the normal distribution above, one advice was distributed to someone other than the employee (with a letter of release due to Family Medical and Leave Act (FMLA) leave). We extended our distribution process by allowing employees to come to our office to pick-up their check or advice from June 17, 2013 through June 21, 2013. The Tax Commissioner Office informed IA that their Payroll Coordinator would retrieve the remaining eleven (11) checks/direct deposit advices during the abovementioned week.


On June 18, 2013, we concluded the distribution by returning the remaining 11 checks and direct deposit advices to the Tax Commissioner's Payroll Coordinator. The Payroll Coordinator provided ten (10) authorization forms, signed by each employee, Payroll Coordinator and Deputy Tax Commissioner with copies of the employee's identification. One direct deposit advice was returned to the Tax Commissioner Office for a terminated employee with no supporting documentation.

Extended distribution process was as follows:

<u>Identification</u>	<u>Number</u>
DeKalb County Identification (DK)	5
Driver's License (DL)	5

We verified the status and termination date of terminated employee with Payroll Personnel. Payroll and Human Resource Personnel were used to verify pay schedule of individuals not paid bi-weekly and employees receiving multiple checks.

This payroll distribution was satisfactory.



Cornelia Louis

cc: Zachery Williams, Executive Assistant/Chief Operating Officer  
Claudia G. Lawson, Tax Commissioner  
Robert Goodman, Assistant Tax Commissioner  
Deborah Ford, Tax Administrator