



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

FINAL

April 10, 2024

Benita Ransom, Director
Human Resources & Merit System
1300 Commerce Drive
Decatur, GA 30030

RE: 2nd Follow-up Report on the Status of Employee File Management Process Audit Report No. 2018-006-HRMS.

Dear Director Ransom,

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section 10A - Independent Internal Audit (I), the Office of Independent Internal Audit (OIIA) has completed a follow-up of the audit noted above. I have attached OIIA’s report on the second follow-up on the status of management actions taken to address the finding contained in the referenced audit report. The conclusions in this follow-up report are limited to the status of the implementation and not the effectiveness of the completed action plans, which may be assessed in a future audit.

Status of Audit Findings

Based on our review of management responses to Finding 2, we concluded that this finding cited in the audit report remains “Partially Complete.” Management has estimated a revised completion date of May 31, 2024. OIIA will follow up after that date.

Figure 1 - Status of Management Actions Plans

Finding No.	Report Finding	Status of Management Action Plans May 2022	Status of Management Action Plans April 2024
1	Employee File Management And Maintenance Procedures Need Improvement	Closed	
2	Employee File and Maintenance Training Not Performed	Partially Complete	Partially Complete

Please contact me if you require additional information.

Regards,

Lavois Campbell

Lavois Campbell, CIA, CISA, CFE, CGA-CPA

Chief Audit Executive



Office of Independent Internal Audit

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Attachment: Audit Findings Status Update Form

- cc. Michael L. Thurmond, Chief Executive Officer
- Robert Patrick, Board of Commissioners District 1
- Michelle Long Spears, Board of Commissioners District 2
- Vacant, Board of Commissioners District 3
- Steve Bradshaw, Board of Commissioners District 4
- Mereda Davis Johnson, Board of Commissioners District 5
- Ted Terry, Board of Commissioners District 6
- Vacant, Board of Commissioners District 7
- Gloria Gray, Chairperson, Audit Oversight Committee,
- Adrienne McMillion, Vice-Chairperson Audit Oversight Committee
- Tanja Christine Boyd-Witherspoon, Pro-Tem, Audit Oversight Committee
- Lisa Earls, Audit Oversight Committee
- Harold Smith Jr., Audit Oversight Committee
- Zachary L. Williams, Chief Operating Officer/Executive Assistant
- La'Keitha D. Carlos, CEO's Chief of Staff
- Kwasi K. Obeng, Chief of Staff, Board of Commissioners



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Dekalb County Government			
Office of Independent Internal Audit			
Date: April 10, 2024		Prepared by: Audrey Pogue	
Audit Findings Status Update Form			
Status Date	Report #	Report Title	
4/10/24	2018-006-HRMS	AUDIT OF EMPLOYEE FILE MANAGEMENT PROCESS	
Contact Person	Title	Phone No.	Email Address
Benita Ransom	Director of Human Resources	(404) 687-3588	bcransom@dekalbcountyga.gov
Activity	Accountability	Schedule	
Human Resources	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Human Resources Information Systems Division (HRIS)	No	31-May-24
Finding		Finding Detail	
No.	2		
Date	9/20/20		
Employee File and Maintenance Training Not Performed			
Recommendations	<p>We recommend that management update their policies and procedures (SOPs) to include the following: The required documentation for the employee general file. Copies of standard forms or templates to be used. Procedures to ensure receipt of all documents from County departments. Compliance with all applicable privacy laws and regulations. File security, record retention, and disposal of files.</p> <p>In addition, we recommend that HRMS provide additional training to its staff regarding these updated procedures. Lastly, we recommend HRMS implement monitoring procedures to help ensure compliance with updated policies and procedures.</p>		
Management Response	<p>HR Training Initiatives in Process While HR does not have oversight responsibility for the maintenance and security of employee records at the department level, HR agrees to do the following: 1 Train department coordinators on proper maintenance and management of personnel files based on HR SOPs and confidentiality agreements. Training is projected to be offered twice a year. 2 Request and/or identify resources to send designated HR staff to HIPAA training. To be completed by October 30, 2020 for current employees; new hires within 60 days of hire; and as laws/regulations change.</p>		
Second Status Update			
Open	<p>1. COMPLETED. HR presented the Confidentiality Policy and Agreement Form at the 3/18/2021 Policy Council meeting. Approximately 250 confidentiality agreement forms were collected from Taleo and PeopleSoft users by April 2021 and uploaded to SharePoint. Failing to complete the confidentiality form resulted in approximately 52 suspensions of system access for Taleo users and 29 for PeopleSoft users. New hires handling confidential, PII, and sensitive information are required to review and complete a Confidentiality Agreement, which is regularly discussed during training for new staff.</p> <p>Sixty-two (62) department payroll/personnel coordinators were provided basic file management training on sensitive employee-related information and required to sign a Confidentiality Agreement when requesting CV360 administrative access. In new manager supervisory training, HR addresses handling sensitive personnel information and records management.</p> <p>A new refresher training session has been initiated for all payroll coordinators to address problem areas extending across multiple departments. The sessions will be offered 3-4 times per year and periodically include handling of sensitive information as required.</p> <p>2. PARTIALLY COMPLETE. HR collaborated with Finance/Risk Management to develop an internal HIPAA training program. In 2023, an external consultant was secured to assist with the development of HIPAA training. HR, Finance, and IT collaborated and are near finalizing this training for rollout in 2024. Once finalized, designated HR staff will receive the training developed by the consultants.</p> <p>Although HR presented documentation that provided evidence that they have been taking the appropriate steps to ensure continuous employee training and compliance with applicable laws and policy requirements, they've hired an external consultant to assist with the development of internal HIPAA training, which designated HR staff will receive training. They anticipate that this training will be rolled out on May 31, 2024.</p>		
Management/Agency Assumes Risk			
X Partially Complete			
Complete Pending Verification by OIIA			
Closed			