

November 3, 2025

Larry C. Jacobs, Deputy Director,
Risk Management & Employee Services, Finance
1300 Commerce Drive
Decatur, GA 30030

RE: 3rd Follow-up Report on the DeKalb County Off-Cycle Payroll Online Manual Checks
Audit Report No. 2018-011-FN

Dear Mr. Jacobs,

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 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 Findings 1 and 2, we concluded that these findings cited in the audit report are “Closed”, fully implemented as shown in Figure 1 below:

Figure 1 - Status of Management Action Plans

Finding No.	Report Finding	Status of Management Action Plans November 2025
1	Payroll Policy Manual (PPM) Needs Improvement.	Closed
2	Off-Cycle Payroll Transactions Not Compliant with PPM	Closed

Please contact me if you require additional information.

Regards,

Lavois Campbell

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

Chief Audit Executive

Attachment: Audit Findings Status Update Form

cc: Lorraine Cochran-Johnson, Chief Executive Officer

Zachary L. Williams, Chief Operating Officer/Executive Assistant

Robert Patrick, Board of Commissioners District 1

Michelle Long Spears, Board of Commissioners, District 2

Nicole Massiah, Board of Commissioners District 3

Chakira Johnson, Board of Commissioners District 4

Mereda Davis Johnson, Board of Commissioners District 5

Ted Terry, Board of Commissioners, District 6

LaDena Bolton, Board of Commissioners, District 7

Tanja Christine Boyd-Witherspoon, Chairperson

Adrienne McMillion, Vice Chairperson

Gloria Gray, Member of Audit Oversight Committee

Lisa Earls, Member of Audit Oversight Committee

Michael Lopata, Audit Oversight Committee

Petrina Bloodworth, Audit Oversight Committee

William "Bill" Linkous, County Attorney

Leah Davis, CEO's Chief of Staff

Barbara H. Sanders, County Clerk, Central Staff, Board of Commissioners

Dianne McNabb, Chief Financial Officer

Pamela Dennis, Payroll Services Manager

Dekalb County Government

Office of Independent Internal Audit

Date: 10/4/2025

Prepared by: Lawrence Clark

Audit Findings Status Update Form

Report Date	Report #	Report Title			
6/15/2023	2018-011-FN	Follow-up Report on the Off-Cycle Payroll Online Manual Checks Audit			
Contact Person	Title	Phone No.	Email Address		
Pamela Dennis	Payroll Services Manager	404-371-2460	ppdennis@dekalbcountyga.gov		
Activity	Responsible Area	Repeat Finding	Anticipated Completion Date/Date of Final Report		
1st Follow-up	Payroll	No	3rd Quarter		
Finding	Finding Detail				
No.	1				
Date	6/15/23				
Finding	Payroll Policy Manual (PPM) Needs Improvement				
Recommendations	We recommend management update the (PPM) to reflect current procedures and specific requirements for processing OCP requests. In addition, we recommend that management implement procedures to ensure current practices remain consistent with policies and procedures.				
Management Response	The Payroll Manual is in process of being updated to include specific procedures for off-cycle payroll transactions. The preliminary draft updates to the payroll manual have been made and are being reviewed by payroll staff and management to ensure that all updates are following standard operating procedures.				
October 8, 2025, Status Update	<p>Evidence provided confirmed that the Payroll Manual was updated on September 15, 2025, to include revised procedures for off-cycle payroll requests and documentation for rollback corrections. The manual now references the CV360 Training Hub for modules administered by other divisions, such as Absence Management and Employee Self-Service, ensuring employees have access to the most current resources.</p> <p>Additionally, procedures have been established for the Payroll Manager to conduct periodic reviews of payroll practices and ensure that policy updates remain aligned with system changes. These updates demonstrate a commitment to maintaining consistency between policy and practice.</p>				
Status Update					
<input checked="" type="checkbox"/> Open	On January 17, 2022 Payroll migrated to CV360 for Payroll Processing from PeopleSoft 9.1. There are many changes in the way the Payroll is now being processed. New Payroll Procedures are being implemented to add and delete processes to improve efficiency. Listed below are a few of the major changes. 1.) The Payroll Staff no longer enters pay line corrections for the departments. The Payroll is rolled back so that the departments can enter their corrections in Kronos and then Kronos is interfaced into CV360 for the second time. 2.) CV360 has an Absence Module where all absences (any type of leave) are tracked, approved and paid out. 3.) Only one off-cycle payroll is processed each bi-weekly pay period. 4.) Employee Self-Service allows employees to ability to make updates to their profiles (address, tax withholding, payment methods, etc.).				
Partially Complete					
Complete Pending Verification by OIAA					
Closed					
Second Status Update					
Open	<p>The Payroll Policy Manual is being updated and has not been finalized due to the evolution and implementation of business processes to improve more efficient payroll processing. A draft provision to the PPM has been updated to include specific requirements for processing off-cycle requests.</p> <p>In addition, below are some of the things that will be included in the final policy:</p> <ul style="list-style-type: none"> The policy mandates that all new employees must select direct deposit or be issued a Wisely Pay Card. Those individuals who are unable to establish a bank account will receive pay via Wisely Pay Card. All employees have been migrated to direct deposit. With the exception of one employee who still receives paper payroll checks, it gets mailed directly from ADP to the employee's resident. ADP Manual Checks and Wisely Pay Cards are kept in a secured restricted access location. Settlement checks are delivered directly to the Law Department by the Payroll Staff. <p>It is anticipated that draft policy will be finalized by Q3 2024.</p>				
Management/Agency Assumes Risk					
<input checked="" type="checkbox"/> Partially Complete					
Complete Pending Verification by OIAA					
Closed					
Third Status Update	Justification for status change:				
Open	Based on the results of this follow-up review, the Office of Independent Internal Audit (OIAA) determined that management has completed the necessary corrective actions related to the Payroll Policy Manual (PPM).				
Management/Agency Assumes Risk					
Partially Complete	Accordingly, OIAA concludes that the finding titled "Payroll Policy Manual Needs Improvement" has been satisfactorily addressed, and the status of this finding is Closed.				
<input checked="" type="checkbox"/> Closed					

Dekalb County Government Office of Independent Internal Audit			
Date: 10/4/2025		Prepared by: Lawrence Clark	
Audit Findings Status Update Form			
Status Date	Report #	Report Title	
5/17/24	2018-011-FN	Follow-up Report on the Off-Cycle Payroll Online Manual Checks Audit	
Contact Person	Title		Phone No.
Pamela Dennis	Payroll Services Manager		404-371-2460
Activity	Accountability		Schedule
Payroll	Responsible Area		Repeat Finding
	Payroll		No
Finding	Finding Detail		
No.	2		
Date	January 28, 2021		
Finding	OCP Transactions Not Compliant with PPM		
Recommendations	We recommend management update the policies and procedures to include specific information regarding the persons who can authorize OCP requests. Also, include procedures to help ensure that OCP transactions requiring reissued checks be approved by a payroll manager before processing.		
Management Response	The Payroll Manual is in process of being updated to include specific procedures for off-cycle payroll transactions. The preliminary draft updates to the payroll manual have been made and are being reviewed by payroll staff and management to ensure that all updates are following standard operating procedures.		
October 8, 2025, Status Update	Documentation provided confirmed that the Off-Cycle Payroll Policy and Procedures have been updated to include clearly defined provisions regarding authorization, required documentation, and emergency use. The policy identifies who is authorized to approve OCP requests and establishes a review process requiring validation by the Payroll Manager prior to processing. These measures strengthen internal control and ensure compliance with established County payroll standards.		
Status Update			
X Open			
Management/Agency Assumes Risk	All requests for off-cycle checks are approved by the Payroll Manager before processing. The off-cycle request must also be signed off by the Department Manager or Deputy Director.		
Partially Complete			
Complete Pending Verification by OIIA			
Closed			
Second Status Update	The policies and procedures for OCP have been updated to include specific information regarding who can authorize OCP requests. All OCP requests are reviewed and validated by the Payroll Manager before being approved for processing. OFF-CYCLE PAYROLL PROCESSING		
Open			
Management/Agency Assumes Risk			
X Partially Complete	Off-cycle checks are for emergency situations only. Managers and supervisors should exercise discretion before requesting that an off-cycle payment be processed. Managers and supervisors can request an off-cycle payment. The request must be approved by a department head or Deputy Director. Pending approval, this provision will be reflected in the updated policy.		
Complete Pending Verification by OIIA			
Closed	If it becomes necessary that an off-cycle payment be prepared, the appropriate department head approvals are required. If approved, the request should then be forwarded to the Payroll Section with all the information required to process an off-cycle payment. This includes a time record if required, the employee's name, employee ID number, the total number of hours to be paid, earning code for each of the hours to be paid, gross amount, and any other pertinent information explaining the need for the off-cycle payment. It is anticipated that the draft policy will be finalized by Q3 2024.		
Third Status Update	Justification for status change:		
Open	Based on the results of this follow-up review, the Office of OIIA determined that management has completed the corrective actions associated with the Off-Cycle Payroll process.		
Management/Agency Assumes Risk			
Partially Complete	Accordingly, OIIA concludes that the finding titled "Off-Cycle Payroll Transactions Not Compliant with Payroll Manual" has been satisfactorily resolved, and the status of this finding is Closed.		
X Closed			