



September 2025

DeKalb County Government

Department of Human Resources

AUDIT OF TEMPORARY PERSONNEL SERVICES

FINAL REPORT



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Lavois Campbell
Chief Audit Executive

DEPARTMENT OF HUMAN RESOURCES
AUDIT OF TEMPORARY PERSONNEL SERVICES
AUDIT REPORT NO. IA-2023-169-HR

FINAL

HIGHLIGHT SUMMARY

Why We Performed the Audit

In accordance with the Office of Independent Internal Audit (OIIA) Annual Audit Plan, we conducted a performance audit of the County's Temporary Personnel Services (TPS). The objective of this audit was to determine whether internal controls over the TPS processes are adequately designed and operating as intended.

How We Performed the Audit

Our audit focused on TPS processes, and the audit period concentrated on invoice transactions, employee assignment length, and assigned position titles from January through November 2024.

Our methodology included but was not limited to:

- Interviewed relevant County personnel.
- Tested for compliance with temporary help services contracts.
- Reviewed supporting documentation.

Background

DeKalb County Government uses Temporary Personnel Services (TPS) to meet short-term staffing needs across its departments. Contracted vendors, such as AppleOne and Corporate Temps. Departments initiate staffing requests by submitting a TPS form to Human Resources (HR), which, once approved by HR, is sent to the appropriate vendor for candidate selection.

What We Found

Audit Findings
1. Documented Temporary Employee Procedures Need to be Enhanced.
2. Lack of Central Oversight and Incomplete Documentation of Staffing Requests.
3. User Departments Bypassed Human Resources for Temporary Staffing Requests.
4. Inadequate Submission and Reconciliation of Monthly Verification Forms.
5. Contract Change Order Requirements were Not Followed for New Job Classifications.

What we Recommended

- Strengthen internal procedures by adding clear policy statements, roles, timelines, definitions, and enforcement mechanisms.
- Strengthen the oversight and documentation process.
- Reinforce the required procedures for obtaining temporary personnel.
- Strengthen internal controls regarding the accuracy of monthly billing charges.
- Establish and enforce a documented policy requiring pre-approved, documented change orders for any unlisted job classifications, supported by clear procedures, vendor communication, and centralized tracking.

Management Response Summary

Management has agreed with the audit Findings and has outlined action plans to address the findings by the end of October 2025.



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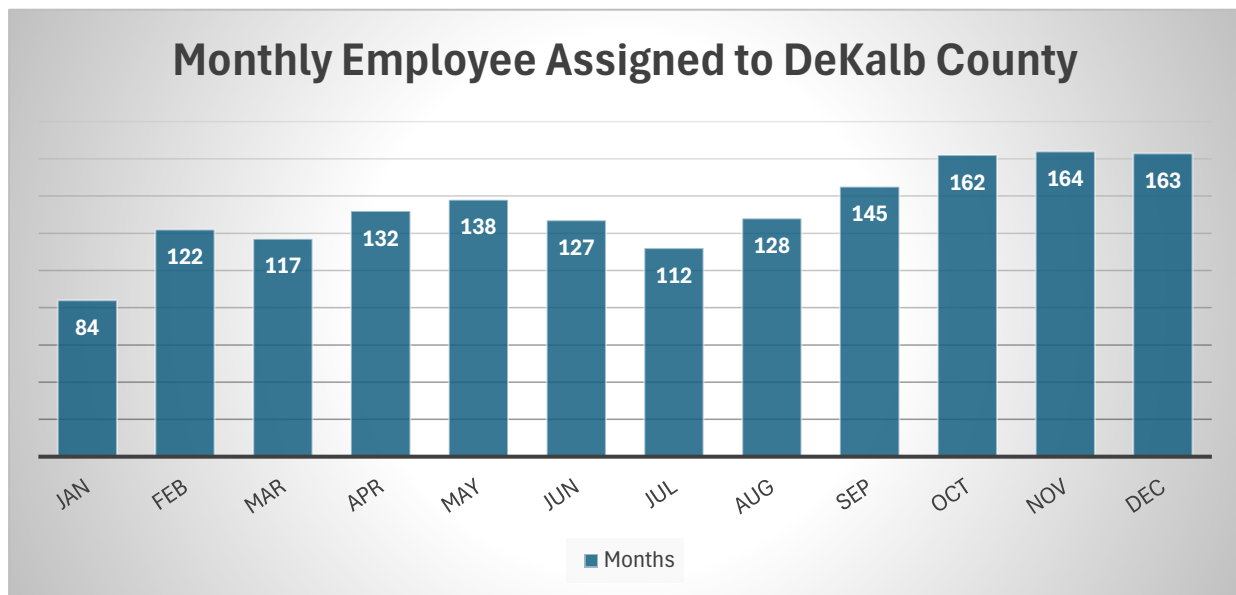
BACKGROUND AND INTRODUCTION

The Department of Human Resources (HR) oversees various functions, including recruitment, talent management, compensation, employee relations, organizational and employee development, human resources information systems, and occupational health services. With a workforce of nearly 7,000 employees, the department plays a pivotal role in ensuring that county agencies are staffed with qualified and competent personnel to meet their operational needs.

DeKalb County Government utilizes temporary employee services to address short-term staffing needs across various departments. These services are coordinated through HR, which ensures that temporary staffing aligns with the county's operational requirements. The County engages with contracted vendors, such as AppleOne Employment Services and Corporate Temps, Inc., to supply qualified temporary personnel. These vendors are responsible for providing staff who meet the specific skill sets required by different departments, ensuring that the county maintains adequate service levels during periods of increased demand or staff shortages.

Figure 1 below shows the number of temporary employees that were working for the County during each month of 2024.

Figure 1: Temporary Employees Assigned to DeKalb County in 2024



Source: Utilization Reports prepared by vendors (Apple One and Corporate Temp)



There are various types of positions that are needed to fulfill staffing needs. **Figure 2** below provides the position titles of temporary employees during 2024:

Figure 2: Temporary Employees' Job Titles

Temporary Employee Job Titles		
Accountant	Enterprise Technician	Receptionist
Accountant Assistant	File Clerk	Recreation Worker
Accountant Coordinator	Help Desk Specialist	Sr. Customer Service
Assistant Trainer	Intern	Staff Accountant
AV Tech	Landscaper	Supervisor
Clerk	Legal Assistant	System Administrator
Coordinator	Paralegal	Trainer
Customer Services Rep	Permit Tech	Transportation Coordinator
Customer Services Support	Procurement Agent	Voter Clerk
Data Entry	Procurement Technician	Voter Tech
Deputy Clerk	Project Coordinator	Warehouse Worker
Election Associate	Purchasing Technician	

Source: Utilization Reports prepared by vendors (Apple One and Corporate Temp)

User departments play a critical role by initiating staffing requests, selecting candidates, managing daily supervision, and verifying hours worked. They are also responsible for submitting Monthly Verification Forms (MVF) to HR to confirm the accuracy of hours and services billed by the vendors.

The Purchasing & Contracts Division supports the process by managing the procurement of temporary staffing services, ensuring compliance with the County's purchasing policies, and maintaining oversight of contract terms and any approved modifications. Purchasing & Contracts also works with HR and user departments to ensure that vendors meet performance expectations and that any contract issues are addressed in a timely manner.

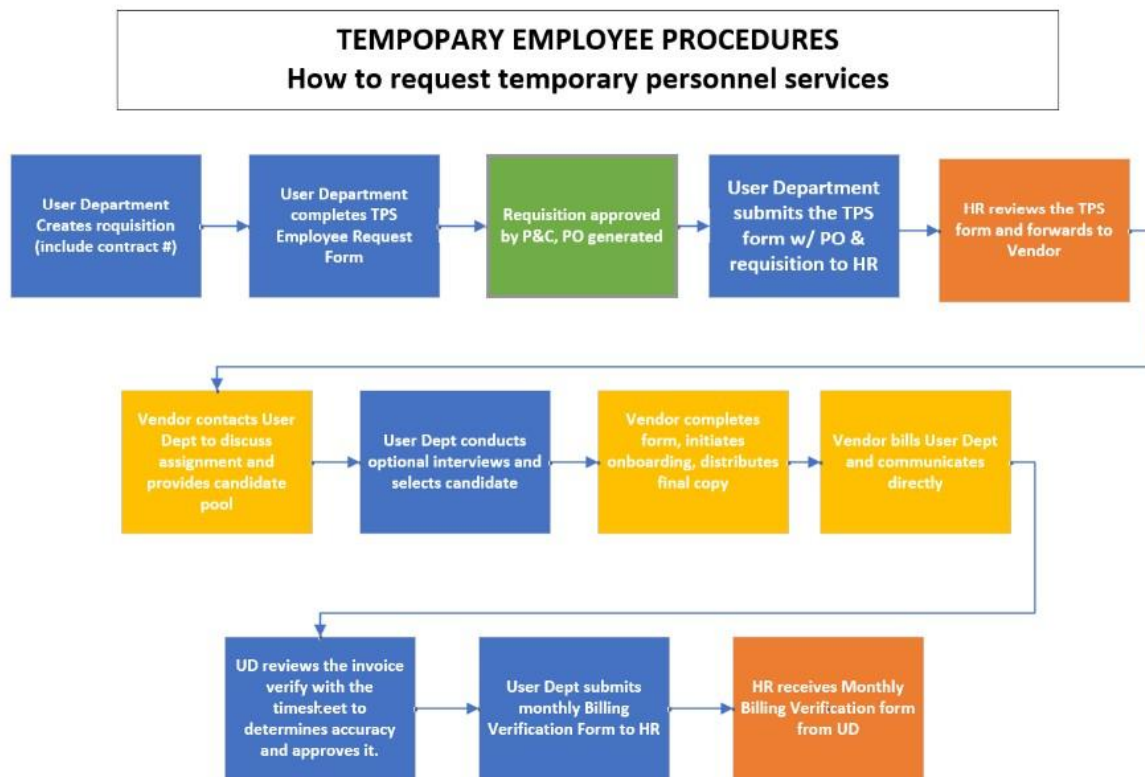


The Finance Department is responsible for processing vendor payments based on invoices submitted and validated. HR also plays a key role in reconciling the monthly Utilization Reports against the Monthly Verification Forms, to ensure financial accuracy and accountability across departments.

To initiate a temporary staffing request, user departments must complete a Temporary Personnel Services (TPS) form, which includes justification for the request and the specific position requirements. The TPS form is submitted to HR, which reviews the request and, upon approval, forwards it to the appropriate vendor. The vendor then provides a pool of qualified candidates for departmental selection. This structured process is designed to promote transparency, policy compliance, and efficient staffing coordination.

The step-by-step workflow for requesting and deploying temporary employees is illustrated in **Figure 3** below:

Figure 3: Temporary Employee Request Process Flowchart



Source: *Temporary Employment Procedures How to Request Temporary Personnel Services (TPS)*

In 2024, DeKalb County spent **\$2,512,036** for temporary staffing services. The **Voter Registration and Elections Department** accounted for the highest share of temporary employee expenses with a combined total of **\$1,749,227.25**, representing nearly 70% of total temporary staffing costs.

Other departments with significant temporary staffing expenses included:

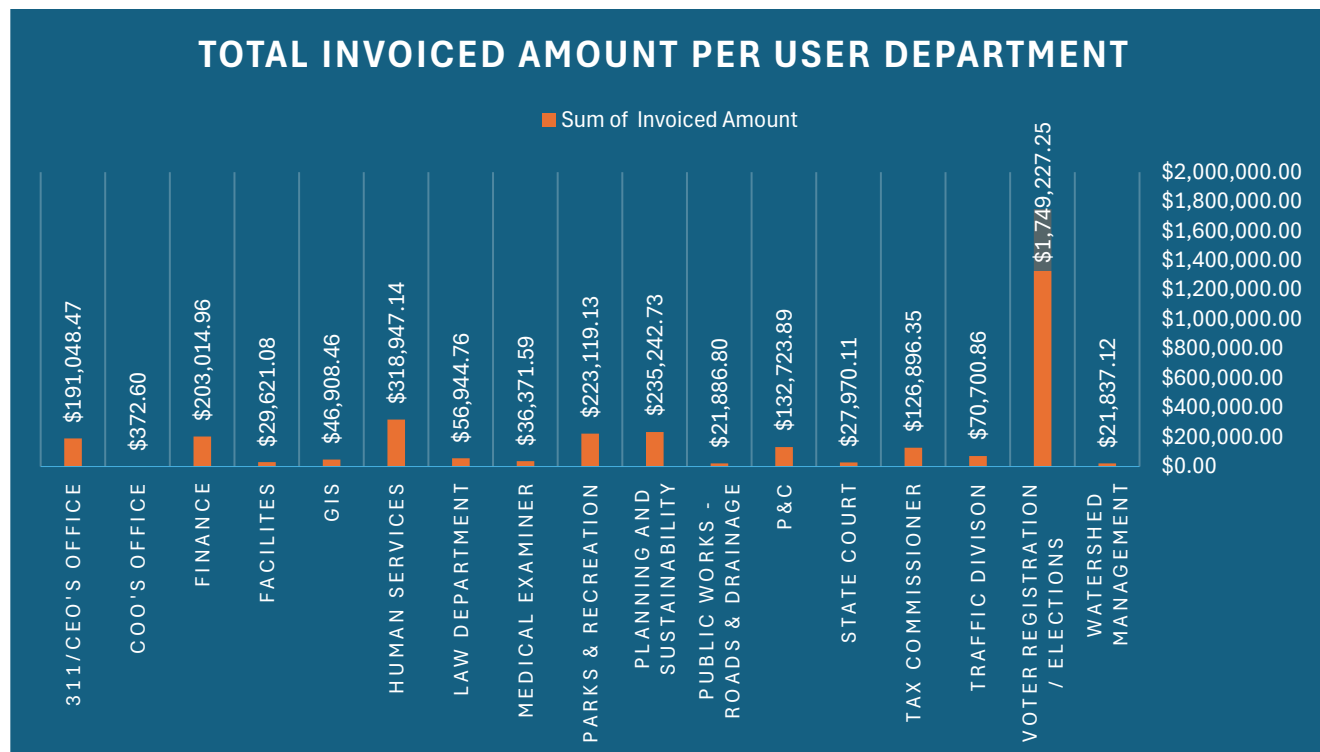


- **Human Services:** \$318,947.14
- **Parks & Recreation:** \$223,119.13
- **Finance:** \$203,014.96

Several departments had relatively minimal use of temporary staffing services, including the Office of the Chief Operating Officer (**COO**)’s **Office** and **Watershed Department**, both of which had invoice totals below \$30,000.

Figure 4 below provides a visual summary of total invoiced amounts by user department for 2024:

Figure 4 provides a visual summary of total invoiced amounts by user department for 2024.



Source: Vendor Invoices and Utilization Reports for 2024

AUDIT RESULTS

The temporary personnel services process involves coordination across multiple departments. During our audit, we identified several opportunities to strengthen internal controls, including:

- Ensuring timely submission of temporary personnel request forms to Human Resources.
- Retaining complete documentation, such as temporary employee requests and billing verification forms.
- Properly classifying and documenting newly added position titles.
- Clarifying procedures to define process ownership and related responsibilities.



Weaknesses in internal controls over the temporary personnel process increase the risk of unauthorized staffing decisions, incomplete documentation for audit and budget purposes, and a lack of accountability for process execution.

The following provides the details of our findings and recommendations:

FINDING 1: Documented Temporary Employee Services Procedures Need to be Enhanced.

We reviewed the procedures documented on the Human Resources (HR) “**Temporary Employment Procedures—How to Request Temporary Personnel Services (TPS)**” form. The form addresses two primary areas: (1) the procedure for filling a temporary assignment, and (2) the responsibilities of user departments. It outlines a step-by-step process for requesting temporary personnel services, defines the roles of HR and user departments, and provides instructions for completing requisitions and verifying billing.



However, the document would benefit from enhancements in the following areas:

- A **policy statement** that includes the purpose of the policy, applicable parties, governing authority, and consequences of noncompliance.
- Details regarding the **responsibilities of Finance, Procurement, and Vendors**.
- Detailed guidance on **key processes**, such as submitting forms, verifying billing, onboarding, processing extensions, and handling terminations.
- **Instructions on handling exceptions**, including delayed or incomplete forms and vendor non-performance.
- **Definitions of key terms**, such as “Temporary Personnel Services,” “Vendor,” “PO,” and “Requisition.”

To ensure consistency, transparency, and compliance in administering Temporary Personnel Services, policies and procedures should be aligned with best practices. A strong policy begins with a clear statement of purpose, scope, and authority—establishing who the policy applies to and the responsibilities of each party, including Human Resources, user departments, vendors, Finance, and Purchasing. Roles must be clearly defined: Human Resources should serve as the process owner for TPS, responsible for implementing, maintaining, and continuously improving the process. Additionally, HR acts as the liaison between user departments and vendors before the submission of the Temporary Employment Services Assignment Request Form. User departments are responsible for day-to-day supervision and verifying billing accuracy, while vendors are accountable for providing qualified personnel.



Standardized procedures should outline each step in the process—from completing the TPS form to vendor selection, onboarding, and submission of the MVF—with clear timelines for each activity.

The Office of Independent Internal Audit (OIIA) noted that the current procedures did not address the issues listed above. Additionally, the procedures were unclear regarding which entity owned the TPS process. This absence of a formal process owner may have contributed to an inconsistent understanding of the procedures and the rationale behind each step.

Without a standardized understanding of the process, user departments and vendors may unintentionally bypass critical steps, resulting in incomplete documentation, unauthorized placements, or billing discrepancies. This fragmented approach undermines transparency and reduces the County’s ability to monitor vendor performance, enforce contract terms, and ensure effective service delivery.

Recommendations:

Human Resources should implement the following enhancements to improve the written procedures:

- **Include a Policy Statement Section** that clearly outlines:
 - Purpose of the policy
 - Scope (who the policy applies to)
 - Authority (who governs it—e.g., HR, Finance, Purchasing)
 - Enforcement and consequences of noncompliance
- **Incorporate timelines and deadlines** for key steps (e.g., “Submit TPS form within 5 business days of requisition approval”).
- **Clearly define roles and responsibilities** for all stakeholders:
 - Human Resources
 - User Departments
 - Finance/Accounts Payable
 - Purchasing
 - Vendors
- **Establish consequences and escalation protocols** for:
 - Late or missing forms
- **Add a glossary of key terms** to ensure consistency and shared understanding across departments.

Management Response (Human Resources Management):

Management Agreement	Description of Management’s Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	In preparation of this response, Human Resources (HR) has developed a formal Temporary Personnel Services Policy to	Estimated Total Timeline: Week 1–2: Drafting & Alignment (9/1 – 9/12)



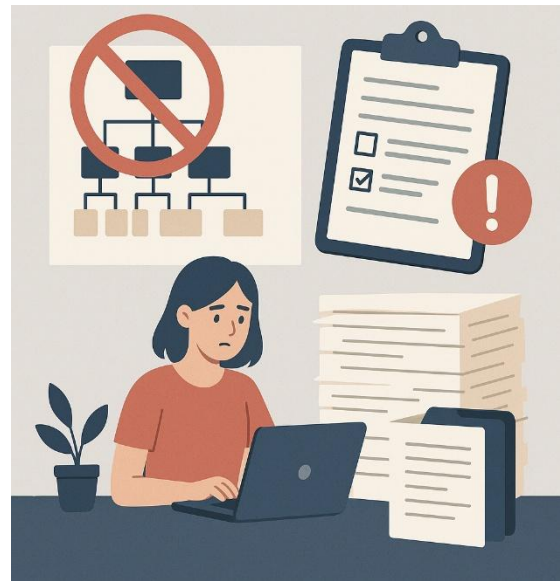
Management Agreement	Description of Management's Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
	<p>proactively address the audit findings. This also includes enhancing the Standard Operating Procedure (SOP). These documents include a clear policy statement, defined roles and responsibilities for HR, Finance, Procurement, user departments, and vendors, timelines, escalation procedures, and a glossary of key terms. This ensures consistent application and accountability across the County.</p>	<ul style="list-style-type: none"> • Draft new policy sections (purpose, scope, authority, enforcement). • Map roles/responsibilities for HR, departments, Finance/AP, Purchasing, and vendors. • Draft escalation protocol and timelines for key steps. • Identify terms for the glossary. • Align with existing TPS policy to avoid conflicts. <p>Week 3: Internal Review (9/15 – 9/19)</p> <ul style="list-style-type: none"> • Circulate draft to HR leadership for feedback. • Adjust language to reflect operational reality. <p>Week 3–5: Legal & Compliance Review (9/15 – 10/3) – Contingent on Law Dept.</p> <ul style="list-style-type: none"> • Send to County Attorney's Office for policy/legal alignment. • Make any edits from legal feedback. <p>Week 6: Finalization (10/6 – 10/10)</p> <ul style="list-style-type: none"> • Prepare final policy/procedures guide. • Update forms, intranet content, and templates. <p>Week 7–9: Training & Rollout (10/13 – 10/31)</p> <ul style="list-style-type: none"> • Conduct short training sessions for user departments. • Post updated guide and policy to intranet. • Set "Go Live" date for enforcement of policy.
<p>Additional Comments (if any)- Max 150 words:</p> <p>Historically, Human Resources functioned primarily as a conduit in the administration of the Temporary Personnel Services (TPS) contract and did not serve as the sole owner of the contract. While HR was responsible for managing the vendor relationships and overseeing service performance, the authority for deploying services, selecting personnel, and approving payments to the vendor remained with individual departments. As such, HR's role was limited in scope and did not include direct oversight or control of departmental decision-making related to the contracts.</p>		



FINDING 2: Lack of Central Oversight and Incomplete Documentation of Temporary Staffing Requests.

The Temporary Personnel Services (TPS) process requires user departments to submit a TPS form to the Human Resources (HR) department, detailing staffing needs and justifications. Upon approval, HR forwards the request to an approved vendor who then supplies a pool of candidates. This process is intended to ensure transparency, compliance, and effective use of temporary staffing.

However, our audit found gaps in both documentation and adherence to this process. Specifically, during our testing, we received 26 TPS forms from HR, and only 6 were fully completed and verifiable. These 6 accounted for 29 of the 85 (34%) temporary employees in our sample. We also noted the following:



- The vendor section of the TPS forms was often incomplete or missing.
- We excluded 20 forms from testing for the following reasons:
 - Six forms were dated outside the audit scope period, specifically in March 2025.
 - Twelve forms did not include the name of the new temporary employee, making it impossible to trace them to the Utilization Report.
 - One form was missing an end date, preventing verification of the expected employment duration.
 - One form indicated an expired work period, and no corresponding extension form was provided to confirm that the temporary employee was authorized to continue working.

Additionally, we noted the absence of a centralized system—such as a shared spreadsheet or database—to track TPS requests. In several cases, completed forms appeared to be returned directly to user departments by vendors, bypassing HR and creating inconsistencies in documentation and oversight.

These deficiencies limit the County’s ability to:

- Ensure compliance with documented procedures for temporary hiring.
- Maintain complete and accurate personnel records.
- Monitor vendor performance and the fulfillment of staffing assignments.

According to DeKalb County’s *Temporary Employment Procedures – How to Request Temporary Personnel Services (TPS)*, all TPS forms must be submitted to and processed by HR before being routed to vendors. Internal control standards also require that



documentation supporting staffing decisions be complete, accurate, and retained for accountability and audit purposes.

Recommendations:

We recommend that Human Resources management strengthens the oversight and documentation process for Temporary Personnel Services (TPS) forms by implementing the following:

- **Centralized Tracking:** Develop and maintain a centralized tracking system (e.g., shared spreadsheet or database) to log all TPS requests, including dates of submission, routing status, vendor response, and assignment duration. This will allow for improved monitoring, accountability, and reporting.
- **Process Clarification and Training:** Clearly document and communicate the required TPS routing process to all user departments and vendors. Provide periodic refresher training to reinforce expectations and improve form completion rates.
- **Quality Control Checks:** Assign a designated HR staff member or backup to perform regular quality control reviews of received TPS forms to ensure completeness, accuracy, and timely return from vendors.
- **Resource Allocation Review:** Assess the workload and responsibilities of the Human Resources Specialist currently tasked with handling TPS forms to determine whether additional support or reassignment is needed to ensure consistent and thorough processing.

Implementing these measures will help ensure that all TPS forms are properly completed, routed, and retained, thereby strengthening compliance, transparency, and internal controls over temporary staffing.

Management Response (Human Resources Management):

Management Agreement	Description of Management's Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree	<p>HR acknowledges prior gaps in centralized oversight. To strengthen compliance and accountability, HR has:</p> <ul style="list-style-type: none"> • Implemented a centralized tracking system for all Temporary Personnel Services (TPS) requests. • Instituted monthly verifications of requests and billing forms to ensure documentation is complete and accurate. • Scheduled quarterly check-in meetings with vendors to review performance and compliance. 	<p>Estimated Total Timeline: Week 1–2: System Development & Ownership (9/1 – 9/12)</p> <ul style="list-style-type: none"> • Identify a centralized tracking system (shared spreadsheet or database). • Assign primary and backup HR staff responsible for tracking and quality control. • Define data fields (submission date, routing status, vendor response, assignment duration). <p>Week 3: Process Documentation (9/15 – 9/19)</p> <ul style="list-style-type: none"> • Continue system development and tweak MVF form. • Draft written TPS routing procedures for all user departments and vendors.



Management Agreement	Description of Management's Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
	<ul style="list-style-type: none"> Through these enhancements, HR will ensure all staffing requests are properly routed, documented, and retained. 	<ul style="list-style-type: none"> Include step-by-step process, deadlines, and form completion requirements. <p>Week 4–5: Training Material Development & Review (9/22 – 10/3)</p> <ul style="list-style-type: none"> Create refresher training materials (slides, quick guides, intranet content). Share procedures and tracking system with HR leadership for review. Incorporate leadership feedback. <p>Week 6: Pilot & Quality Control (10/6 – 10/10)</p> <ul style="list-style-type: none"> Test tracking system internally using recent TPS requests. Begin regular quality control checks on form submissions. <p>Week 7–9: Rollout & Compliance Monitoring (10/13 – 10/31)</p> <ul style="list-style-type: none"> Launch centralized tracking system for all TPS requests. Distribute updated routing procedures to user departments and vendors. Conduct refresher training sessions. Begin monthly compliance monitoring and reporting.
<p>Additional Comments (if Any)- Max 150 words.:</p> <p>Human Resources has served in an administrative/advisory role for the Temporary Personnel Services (TPS) contract, but has not been the sole owner of the process nor granted full authority to enforce compliance with established procedures across all departments and vendors. While HR facilitated vendor services, we did not have direct control over departmental deployment decisions, selection of personnel, or enforcement of vendor and departmental adherence to form completion and routing requirements.</p> <p>In alignment with the audit's recommendations, HR is committed to strengthening the process and taking a more active leadership role in TPS oversight. HR faces significant personnel limitations that impact the ability to provide the level of centralized oversight envisioned in the audit recommendations.</p>		

FINDING 3: User Departments Bypassed Human Resources for Temporary Staffing Requests.

During our review, we noted that user departments (UD) bypassed the required process of submitting the Temporary Personnel Services forms to Human Resources (HR) and contacted the vendor directly to secure temporary employee services. These actions resulted in HR being unaware that transactions between the user departments and the vendors were being conducted.



For example, one department independently secured 26 temporary workers in 2024 without HR involvement. This circumvention appears to stem from various factors, including a lack of awareness of the policy, urgency in staffing needs, or the belief that direct contact with the vendor would expedite hiring.

According to the County's policy, the Human Resources (HR) department must be the first point of contact when a department needs

temporary staff. HR is responsible for managing the process and working with staffing vendors. Before hiring any temporary workers, HR must establish the necessary agreements, including the compensation rate, billing procedures, worker selection criteria, and procedures for handling replacements.

By excluding HR from the process, departments increase the County's exposure to the following risks:

- Non-compliance with policy – Undermines established procedures designed to ensure fairness, consistency, and accountability.
- Financial discrepancies – Risk of unapproved rates, inconsistent fee structures, or billing disputes with vendors.
- Lack of transparency and oversight – Reduces HR's ability to monitor vendor performance or verify contract compliance.
- Inconsistent hiring practices – Potential placement of underqualified or unsuitable temporary staff due to the absence of screening and standards oversight.
- Weakened internal controls – Increases vulnerability to errors, inefficient practices, or misuse of public funds.

Recommendations:

We recommend that Human Resources management, reinforce the required procedures for obtaining temporary personnel. This may best be done in collaboration with user department leadership, and in some cases with the vendor. This should include:

- Conducting refresher training for departments on the required process for obtaining temporary employees.
- Communicating the risks and consequences of bypassing HR in managing temporary employee services.
- Informing the contractors that direct interaction with the user department is prohibited without the permission of the HR department.
- Periodically reviewing temporary staffing activity across departments to ensure ongoing compliance and oversight.

Management Response (Human Resources Management):



Management Agreement	Description of Management's Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>HR recognizes that historically, enforcement of departmental compliance with TPS procedures was not under HR's total purview. Based on the audit recommendations, HR is prepared to take the lead role in managing the entire TPS process and holding departments accountable. The enhanced policy and SOP clearly require all departments to route requests through HR. Refresher training and communications will be delivered to departments and vendors to reinforce compliance and prohibit direct vendor engagement without HR involvement. Violations will be documented and reported to executive leadership, and departments found non-compliant may have their TPS request privileges suspended until corrective measures are implemented.</p> <p>HR will also implement formal vendor communication protocols, including written notices and periodic vendor briefings, to emphasize that direct interaction with user departments is prohibited without HR involvement.</p> <p>To ensure sustained compliance, HR will conduct quarterly compliance audits of TPS activity across all departments, reviewing both departmental records and vendor activity logs.</p>	<p>Estimated Total Timeline: Week 1–2: Policy Enforcement & Communication Prep (9/1 – 9/12)</p> <ul style="list-style-type: none"> Finalize updates to TPS policy and SOP, emphasizing mandatory HR routing and prohibition of direct vendor-department contact. Draft departmental communication outlining new enforcement measures, risks, and consequences for bypassing HR. Vendors are required to inform HR of all departments trying to bypass HR. Department names will be provided to HR Director for enforcement. Prepare vendor briefing materials reinforcing direct interaction restrictions and contract compliance requirements. <p>Week 3: Initial Rollout & Vendor Briefings (9/15 – 9/19)</p> <ul style="list-style-type: none"> Issue updated policy/SOP and departmental communication to all user departments. Conduct vendor briefing sessions (virtual or in-person) to review expectations and prohibited practices. Send written confirmation letters to vendors requiring acknowledgment of compliance. <p>Week 4–5: Departmental Refresher Training (9/22 – 10/3)</p> <ul style="list-style-type: none"> Deliver refresher training to user departments on TPS procedures, compliance requirements, and escalation protocols. Provide training materials, quick-reference guides, and compliance checklists for department managers and HR liaisons. <p>Week 6: Compliance Tracking Setup (10/6 – 10/10)</p> <ul style="list-style-type: none"> Implement a compliance tracking log to document departmental adherence, vendor behavior, and any violations. Establish escalation procedures for reporting non-compliance to executive leadership.



Management Agreement	Description of Management's Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
		<p>Week 7–9: First Compliance Review & Leadership Reporting (10/13 – 10/31)</p> <ul style="list-style-type: none"> Conduct the first quarterly compliance audit of TPS requests and vendor activity logs. Adjust enforcement or training based on results of initial compliance review.
<p>Additional Comments (if Any)- Max 150 words.:</p> <p>Human Resources has served as a pass-through for the Temporary Personnel Services (TPS) process, facilitating vendor services without having full authority to enforce departmental compliance or prevent direct vendor-to-department interactions. This limited structure hindered HR's ability to maintain consistent oversight and ensure adherence to established procedures.</p> <p>New restrictions have been implemented to prohibit vendors from providing temporary staff directly to departments without a formal TPS request submitted to and approved by HR. Updated procedural guidance has been issued to all departments, clearly communicating that established TPS procedures must be followed for every temporary staffing need. "Additionally, HR has advised all contracted vendors that direct engagement with user departments is prohibited without prior HR approval. Any violation may result in a negative evaluation on the 'Rating Form for Contractors.'"</p>		

FINDING 4: Inadequate Submission and Reconciliation of Monthly Verification Forms.

According to the County's Temporary Employment Procedures, user departments (UD) are required to complete Monthly Verification Forms (MVF) to confirm the charges and billable hours for temporary employees each month. The MVF documents the number of temporary employees working within the department, the hours worked, and the corresponding invoice amount for the reporting period. Additionally, vendors are required to submit a Monthly Utilization Report (UR), which provides detailed information, including the temporary employee's name, associated invoice number, job title, assigned department, standard pay rate, bill rate, hours worked, and the total invoice amount. Our review found that user departments did not consistently submit MVFs as required. Furthermore, many of the MVFs that were submitted did not reconcile with the information provided in the corresponding Utilization Reports.

User departments (UD) are required to submit one form per vendor each month for any temporary employees they have on staff. The online application on the County's intranet website states in the instructions to "Include only the overall totals (total temps hired, total billable hours, and total invoiced amount). PO numbers are optional. Submissions are due by the 5th of each month. Once submitted, the responses are final and cannot be amended."

We requested MVFs for 17 user departments that utilized temporary services in 2024. **Based on the number of departments that had temporary services during the requested time frame, we expected to receive 92 MVFs. However, we received only 32 MVFs from nine (9) user departments.** We attempted to reconcile the MVFs to the Utilization Reports (UR) to determine whether the number of employees, hours worked, and amount invoiced agreed.



Our review showed that the number of employees that the UD identified on the MVF agreed with the UR for 20 of the 32 (68%) forms, while the hours worked matched the UR in only 3 of the 32 (9%) forms tested. In addition, the invoiced amount on the MVFs matched the invoiced amount on the UR on only 4 of the 32 (13%) forms reviewed.

We noted the following during our review:

- User departments did not consistently submit the MVFs.
- Although HR sends out reminders to the UDs to submit their MVFs, they do not follow up when the deadline has passed.
- The Human Resources department is not consistently reconciling MVF data with Utilization Reports.

The failure of user departments to consistently submit and reconcile Monthly Verification Forms (MVFs) with vendor Utilization Reports increases the risk of incorrect vendor payments, fraud, and budget overruns. This weakens fiscal oversight, results in non-compliance with County policy, and limits the County's ability to effectively monitor temporary staffing costs and vendor performance.

Recommendations:

To strengthen internal controls regarding the accuracy of monthly billing charges, Human Resources management should:

- Develop a formal tracking process to ensure that user departments consistently submit MVFs by the required deadline.
- Document the procedure required to properly complete and submit the MVF forms and communicate these procedures to the user departments.
- Develop a list of user departments that are not adhering to the MVF requirements. This list should be presented to the COO regularly (monthly, quarterly, or semiannually).

Management Response (Human Resources Management):

Management Agreement	Description of Management's Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>HR has strengthened internal controls for the submission and reconciliation of Monthly Verification Forms (MVFs) by:</p> <ul style="list-style-type: none"> • Formal Tracking & Integration: HR has established a formal MVF tracking process, integrated with the centralized Temporary Personnel Services (TPS) utilization report, to ensure timely submission by user departments and maintain a single source of truth for monitoring. HR is reviewing technical solutions that will assist in streamlining TPS tracking. • Conducting monthly verifications of requests and billing forms against vendor 	<p>Estimated Total Timeline:</p> <p>Week 1–3: SOP Development & Tracking Setup (9/1 – 9/19)</p> <ul style="list-style-type: none"> • The approval process for DeKalb to adopt any new software may extend the timeline needed to confirm commitment dates. • Draft and finalize the MVF Standard Operating Procedure (SOP) with step-by-step instructions, examples, and common error prevention tips. • Update and integrate MVF tracking form to match the centralized TPS vendor Utilization spreadsheet.



Management Agreement	Description of Management's Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
	<p>Utilization Reports. Documented Completion Procedure: Developed and distributed a written Standard Operating Procedure (SOP) that provides step-by-step instructions for completing and submitting MVFs accurately. This SOP includes examples of acceptable documentation and common errors to avoid.</p> <ul style="list-style-type: none"> Developing an escalation protocol to identify and report non-compliant departments to executive leadership. 	<ul style="list-style-type: none"> Identify submission deadlines and key compliance checkpoints. <p>Week 4: Internal Review (9/22 – 9/26)</p> <ul style="list-style-type: none"> Circulate SOP and tracking process to HR leadership and Finance for review. Incorporate feedback to ensure alignment with operational requirements. <p>Week 5: Training & Communication (9/29 – 10/3)</p> <ul style="list-style-type: none"> Conduct refresher training for all user departments on MVF completion and deadlines. Distribute quick-reference guides and SOPs. Provide updated contact list for MVF questions/escalations. <p>Week 6: Quality Control Launch (10/6 – 10/10)</p> <ul style="list-style-type: none"> Begin monthly reconciliations of MVFs against vendor Utilization Reports to verify accuracy and completeness. Document and address all discrepancies. <p>Week 7–9: Escalation Protocol Activation (10/13 – 10/31)</p> <p>Schedule standing check-ins with the HR Director for ongoing oversight.</p> <ul style="list-style-type: none"> Establish an escalation protocol to identify and report non-compliant departments to the COO on a quarterly basis, with interim updates to executive leadership as needed.
<p>Additional Comments (if Any)- Max 150 words.:</p> <p>Human Resources acknowledges the audit finding regarding the submission and reconciliation of Monthly Verification Forms (MVFs) and agrees that timely and accurate completion is essential to maintaining strong internal controls over temporary staffing costs. While HR has taken consistent steps to promote compliance, including sending monthly email reminders to all user departments, non-compliance has persisted due to HR's limited role. As an administrative support function without direct enforcement authority over departmental adherence, HR's structural limitation has hindered the ability to compel timely submission despite repeated outreach efforts. The approval process for DeKalb to adopt any new software may extend the timeline needed to confirm commitment dates.</p>		

FINDING 5: Contract Change Order Requirements were Not Followed for New Job Classifications Added by the vendor.

Our review found that the job titles assigned to temporary employees often did not match those outlined in the vendor contracts. **Specifically, 16 of the 28 job classifications we reviewed were not listed in the original contracts or in any approved change orders.**



According to the contract language in Attachment A: *Scope of Services* with Exhibit 1, paragraph 29:

“The County reserves the right to request additional temporary personnel categories not identified by the classifications provided in Exhibit 1, Job Categories, Classifications and Descriptions or Attachment B, Cost Proposal. If such a request is made, the County and Contractor shall mutually agree to a firm fixed hourly rate for the additional categories that shall be adopted by a written Change Order pursuant to the terms and conditions within the agreement and apply for the duration of the agreement.”

Failure to follow these contractually required change order procedures may result in both financial and compliance risks.

From a **financial and budgeting perspective**:

- User departments and Vendors adding positions not previously noted in the contract could lead to a change in billing rates that have not been formally reviewed or approved, potentially leading to overpayments or inconsistent billing across departments.
- The absence of documented rate approvals increases the risk of payment disputes and delays in service delivery.
- Informal rate-setting practices may erode the County’s negotiation leverage in future contract amendments.

From a **compliance and internal control perspective**:

- Assigning staff to unapproved classifications without a formal change order represents a breach of contract terms.
- Contract enforceability may be undermined and may result in legal challenges or audit findings.

Recommendations

To mitigate financial, legal, and compliance risks, the Director of Human Resources should establish and enforce a formal policy requiring that any unlisted job classification be approved through a documented change order or field order, in accordance with contract terms. We recommend implementing the following:

1. Formalize Change Order/Field Order Procedures

- Develop and disseminate clear, written procedures outlining the steps for requesting, approving, and documenting change orders or field orders for unlisted positions.
- Require inclusion of a mutually agreed-upon billing rate, a justification for the new classification, and signatures from authorized County and vendor representatives.

2. Enforce Pre-Approval Requirements

- Prohibit the assignment of any temporary personnel to positions not listed in the contract until a fully executed change order is in place.

3. Vendor Communication and Training



- Provide clear guidance to all vendors on the County's change order requirements and emphasize that no deviations from the contract will be permitted without formal approval.
4. **Centralized Documentation and Tracking**
- Maintain a centralized and accessible repository (e.g., shared drive or contract management system) for all executed change orders or field orders to support auditability and transparency.

Management Response (Human Resources Management):

Management Agreement	Description of Management's Action Plan to Address the Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>The Department of Human Resources (HR) has implemented a new policy and Standard Operating Procedure (SOP) requiring that all unlisted job classifications receive documented change order or field order approval before any assignments are made. The updated procedures:</p> <ul style="list-style-type: none"> • Formalize the Change Order/Field Order Process – Clearly outline each step for requesting, reviewing, and approving change orders, including required documentation such as the mutually agreed-upon billing rate, written justification for the position, and sign-off by authorized personnel from both the County and the vendor. • Enforce Pre-Approval Requirements – Prohibit the assignment of any temporary personnel to positions not listed in the contract until a fully executed change order is in place. • Vendor and Department Training – Provide training sessions for vendors and user departments to ensure clear understanding of the change order process, documentation requirements, and prohibition of deviations without formal approval. • Vendor Communication Protocols – Reinforce in writing to all vendors that no deviations from the contract will be permitted without a fully executed change order. 	<p>Estimated Total Timeline:</p> <p>Week 1–2: Drafting & Alignment (9/1 – 9/12)</p> <ul style="list-style-type: none"> • Draft detailed Change Order/Field Order procedures, incorporating consultants' requirements. • Define documentation standards (billing rates, justifications, required approvals). • Map process flow and identify stakeholders (HR, user departments, vendors, Finance, Purchasing). • Draft vendor communication templates reinforcing pre-approval requirements. <p>Week 3: Internal Review (9/15 – 9/19)</p> <ul style="list-style-type: none"> • Circulate draft procedures to HR leadership, Finance, and Purchasing for feedback. • Adjust language to align with operational realities and existing contract terms. <p>Week 4–5: Legal & Compliance Review (9/22 – 10/3)</p> <ul style="list-style-type: none"> • Send procedures to the County Attorney's Office or compliance team for review. • Incorporate any legal feedback to ensure enforceability. <p>Week 6: Finalization (10/6 – 10/10)</p> <ul style="list-style-type: none"> • Finalize policy, SOP, and vendor communication templates. • Build and test centralized repository for storing approved change orders. <p>Week 7–9: Training & Rollout (10/13 – 10/31)</p> <ul style="list-style-type: none"> • Conduct training sessions with vendors and user departments. • Issue formal rollout notice with enforcement start date.



	<ul style="list-style-type: none"> • Centralized Documentation and Tracking – Maintain a centralized, accessible repository for all executed change orders or field orders to support audit readiness, transparency, and cross-departmental access. • Ongoing Compliance Reviews – Conduct periodic compliance checks (e.g., quarterly) to ensure all positions are pre-approved and that no assignments are made outside the contract terms. Through these measures, HR will mitigate compliance and financial risks, reinforce vendor accountability, and ensure transparency in all temporary staffing contract modifications. 	<ul style="list-style-type: none"> • Begin quarterly compliance review schedule.
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Additional Comments (if Any)- Max 150 words.:

Human Resources (HR) acknowledges the audit finding regarding the addition of new job classifications outside the formal change order process. It is important to clarify that the job categories listed in the temporary services contract are intentionally broad and may include multiple job titles within each category. This structure is necessary to allow operational departments to meet diverse and evolving business needs across the County's 45 departments. However, identifying every possible job title in advance is not feasible without restricting flexibility and responsiveness to departmental requirements.

Historically, operational departments have been responsible for identifying their temporary staffing needs and communicating them directly to the vendor. While HR has provided administrative oversight of the contract and guidance on compliance, HR has not had authority to approve or reject departmental requests for new titles within a job category. This limitation has made it challenging to enforce pre-approval requirements without direct departmental accountability.

Conclusion

While HR has not historically managed the entire Temporary Personnel Services process or departmental compliance, we recognize the need for stronger centralized oversight. Based on the audit's recommendations, HR is willing to assume responsibility as the lead process owner. With the adoption of the new policy, enhanced SOP, quarterly vendor meetings, and strengthened verification and documentation requirements, HR is committed to ensuring compliance, accountability, and transparency in the Temporary Personnel Services program. To that end, HR is currently at the end of the RFP selection process for new Temporary Personnel Vendors.



APPENDICES

Appendix I – Objective, Scope, and Methodology

Objective

This audit aimed to determine whether internal controls over the Temporary Employment Services processes are adequately designed and operating as intended. This audit is being performed as part of the OIIA's mission to provide an independent, objective, insightful, nonpartisan assessment of stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County.

Scope

The scope of our audit included, but was not limited to, temporary help services processes and procedures during the period of January 2024 through the present.

Methodology:

Our methodology included, but not be limited to, the following:

- Interviewed relevant County personnel.
- Tested for compliance with temporary help services contracts.
- Reviewed supporting documentation.



Appendix II – Management Response



Malloof Administration Building / 1300 Commerce Drive / Suite 100 / Decatur, Georgia 30030 / 404-371-2332

Benita C. Ransom, Human Resources Director

Lorraine Cochran-Johnson, CEO

August 21, 2025

Lavois Campbell
Chief Audit Executive
Office of Independent Internal Audit
1300 Commerce Drive, Suite 300
Decatur, Georgia 30030

RE: **Management Response Human Resources "Temporary Personnel Services Audit" IA-2023-169-HR**

Mr. Campbell:

In accordance with the DeKalb County, Georgia Code of Ordinances, specifically Section 10A - Independent Internal Audit, Human Resources (HR) is providing its response to the audit mentioned in this document. As required by the ordinance, the response includes the following: 1) a statement of HR's agreement or disagreement with the audit findings, along with reasons for any disagreements; 2) HR plans for implementing solutions to the identified issues; and 3) a timetable for completing these plans. HR proposes to address the five audit findings concurrently over an eight-week period.

If you have any questions about this response, please feel free to contact me.

Sincerely,

Benita C. Ransom, SPHR & SHRM-SCP
Director, Human Resources & Merit System



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PROJECT TEAM

This report was submitted by:

Lawrence Clark

9.5.2025

Lawrence Clark, CICA, CFE

Date

Internal Auditor, Senior.

Office of Independent Internal Audit

This report was reviewed by:

Leonard Ohnstad

9.5.2025

Len Ohnstad, CPA, CIA, MBA

Date

Internal Audit Manager

Office of Independent Internal Audit

The report was approved by:

Lavois Campbell

9.5.2025

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

Date

Chief Audit Executive

Office of Independent Internal Audit



STATEMENT OF ACCORDANCE

Statement of Accordance

The mission of DeKalb County is to make the priorities of the citizens of DeKalb County, the priorities of County government, by achieving a safer DeKalb, building stronger neighborhoods, creating a fiscally accountable and more efficient County government, and uniting the citizens of DeKalb County.

The mission of the Office of Independent Internal Audit is to provide an independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County.

This performance audit was prepared pursuant to DeKalb County, Georgia – Code Ordinances/Organizational Act Section 10A- Independent Internal Audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This report is intended for the use of the agency to which it was disseminated and may contain information that is exempt from disclosure under applicable law. Do not release without prior coordination with the Office of Independent Internal Audit.