



Office of Independent Internal Audit

LAVOIS CAMPBELL, INTERIM CHIEF AUDIT EXECUTIVE

FINAL

June 8, 2022

Larry C. Jacobs, Deputy Director
Risk Management & Employee Services, Finance
1300 Commerce Drive – 3rd Floor
Decatur, GA 30033

RE: Follow-up Report on the Off-Cycle Payroll Online Manual Checks Audit Report No. 2018-011-FM.

Dear Mr. Jacobs,

As required by DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit (I), the attached report provides the status of actions taken by your office to address the findings 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. We determined that the action plans to address the two findings are **open**.

#	Report Finding	Status of Management Action Plan
1	Payroll Policy Manual (PPM) Needs Improvement.	Open
2	Off-Cycle Payroll Transactions Not Compliant with PPM.	Open

Thank you and your team for your cooperation and support during this audit. Please contact me if you have any questions.

Sincerely,

Lavois M. Campbell
Lavois Campbell, CIA, CISA, CFE, CGA-CPA
Interim Chief Audit Executive

Attachment: Audit Findings Status Update Form

Dekalb County Government			
Office of Independent Internal Audit			
Date: June 8, 2022		Prepared by: Audrey D. Pogue	
Audit Findings Status Update Form			
Status Date	Report #	Report Title	
6/8/22	2018-011-FN	Off-Cycle Payroll Online Manual Checks	
Contact Person	Title	Phone No.	Email Address
Pamela Dennis	Payroll Services Manager	404-371-2460	ppdennis@dekalbcountyga.gov
Activity	Accountability	Schedule	
Payroll	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Payroll	No	TBD
Finding		Finding Detail	
No.	1		
Date	January 28, 2021		
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.	
Status Update-12 months		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 the ability to make updates to their profiles (address, tax withholding, payment methods, etc.). An estimated timeline for completion is not known at this time. The CV360 manual for payroll provided by Deloitte has been modified to our business practices and has been sporadically documented as needed.	
<input checked="" type="checkbox"/>	Open		
<input type="checkbox"/>	Management/Agency Assumes Risk		
<input type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIIA		
<input type="checkbox"/>	Closed		

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Activity	Accountability	Schedule	
Payroll	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Payroll	No	TBD
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.	
Status Update-12 months		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. An estimated timeline for completion is not known at this time. The CV360 manual for payroll provided by Deloitte has been modified to our business practices and has been sporadically documented as needed.	
X	Open		
	Management/Agency Assumes Risk		
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		

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- cc. Pamela Dennis, Payroll Services Manager, Risk Management & Employee Services
Michael L. Thurmond, Chief Executive Officer
Robert Patrick, Board of Commissioners District 1
Jeff Rader, Board of Commissioners District 2
Larry Johnson, Board of Commissioners District 3
Steve Bradshaw, Board of Commissioners District 4
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Ted Terry, Board of Commissioners District 6
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