



# Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

**FINAL**

May 20, 2024

Larry C. Jacobs, Deputy Director  
Risk Management & Employee Services, Finance  
1300 Commerce Drive – 3<sup>rd</sup> Floor  
Decatur, GA 30030

**RE: 2<sup>nd</sup> Follow-up Report on the 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 the findings cited in the audit report are “Partially Complete”, as shown in Figure 1 below:

Figure 1 - Status of Management Actions Plans

Finding No.	Report Finding	Status of Management Action Plans June 2022	Status of Management Action Plans May 2024
1	Payroll Policy Manual (PPM) Needs Improvement.	Open	Partially Complete
2	Off-Cycle Payroll Transactions Not Compliant with PPM.	Open	Partially Complete

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



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- cc. Michael L. Thurmond, Chief Executive Officer
- Robert Patrick, Board of Commissioners District 1
- Michelle Long Spears, Board of Commissioners District 2
- Steve Bradshaw, Board of Commissioners District 4
- Mereda Davis Johnson, Board of Commissioners District 5
- Ted Terry, Board of Commissioners District 6
- Lisa Earls, Chairperson, Audit Oversight Committee
- Gloria Gray, Vice-Chairperson, Audit Oversight Committee,
- Tanja Christine Boyd-Witherspoon, Pro-Tem, Audit Oversight Committee
- Adrienne McMillion, 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
- Pamela Dennis, Payroll Services Manager



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## Dekalb County Government

### Office of Independent Internal Audit

Date: **May 20, 2024**

Prepared by: **Audrey D. Pogue**

### Audit Findings Status Update Form

Status Date	Report #	Report Title	
5/20/24	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	303-371-2460	<a href="mailto:ppdennis@dekalbcountyga.gov">ppdennis@dekalbcountyga.gov</a>
Activity	Accountability	Schedule	
Payroll	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Payroll	No	3rd Quarter
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		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.).	
<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		
Second Status Update		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.	
<input type="checkbox"/>	Open		
<input type="checkbox"/>	Management/Agency Assumes Risk		
<input checked="" type="checkbox"/>	Partially Complete	In addition, below are some of the things that will be included in the final policy:	
<input type="checkbox"/>	Complete Pending Verification by OIIA	<ul style="list-style-type: none"> <li>The policy mandates that all new employees <i>must</i> select direct deposit <b>or</b> be issued a Wisely Pay Card. Those individuals who are unable to establish a bank account will receive pay via Wisely Pay Card.</li> <li>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.</li> <li>ADP Manual Checks and Wisely Pay Cards are kept in a secured restricted access location.</li> <li>Settlement checks are delivered directly to the Law Department by the Payroll Staff.</li> </ul>	
<input type="checkbox"/>	Closed	It is anticipated that draft policy will be finalized by Q3 2024.	



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**Date:** May 20, 2024

**Prepared by:** Audrey D. Pogue

### Audit Findings Status Update Form

Status Date	Report #	Report Title	
5/20/24	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	<a href="mailto:ppdennis@dekalbcountyga.gov">ppdennis@dekalbcountyga.gov</a>
Activity	Accountability	Schedule	
Payroll	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Payroll	No	3rd Quarter
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		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.	
<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		
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 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 <b>department head or Deputy Director</b> . Pending approval, this provision will be reflected in the updated policy. 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.	
<input type="checkbox"/>	Open		
<input type="checkbox"/>	Management/Agency Assumes Risk		
<input checked="" type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIIA		
<input type="checkbox"/>	Closed		