


Manatee County

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Clerk of the Circuit Court and Comptroller

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MEMORANDUM

To: Dan Wolfson, Finance Director
From: Millie Blevins, Internal Audit Director 
Date: August 4, 2010
RE: Workforce Consulting Project

We have completed the Workforce Consulting Project as of December 31, 2009. Workforce is an electronic time and attendance software used by the departments under the Board of County Commissioners that replaced the use of paper timecards. The goal of the project was to test the functionality of the Workforce system to ensure the system is performing consistently in accordance with the rules established by the Board's Policies, Rules and Procedures Manual regarding hours paid to the employees.

The implementation of Workforce for County departments was accomplished by placing the departments in various groups with staggered implementation dates. Each group was given a 2-week training period followed by the actual implementation of the software. For our period ending December 31, 2009, only Group #1 and Group #2 had Workforce implemented and therefore were included in this project. These departments consisted of the following:

- Human Resources
- Public Safety
- County Administrator
- County Attorney
- Financial Management
- Planning
- Building
- Information Services
- Utilities
- Community Services

Specific tests were performed to access the functionality of the Workforce software for the departments identified above. The following includes a summary of the tests performed and the corresponding results:

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1. The hours recorded by non-exempt employees with non-traditional work schedules and pay types were verified to ensure consistency with Board Policy relating to shift differential pay, standby pay, overtime and comp-time hours. Online pre-approvals were reviewed for proper supervisory authorization for over-time and comp time. Paychecks were also recalculated to ensure the amounts the system computed were accurate.

RESULTS: The departments reviewed included the following: Information Systems, Public Safety, Utilities and Transit Division. All hours recorded and paid for shift differential pay, standby pay, over-time and comp-time hours were verified to County Policy without exception. Pre-approvals for overtime and comp time are not required by County policy but are recommended. Workforce provides a preapproval mechanism; however, this mechanism does not restrict employees from recording overtime and comp time on their electronic time sheets. As a compensating control, management has the ultimate discretion for approving the overtime and comp time hours when the time sheets are submitted.

2. All leave hours (holiday, personal holiday, vacation, and sick) were tested to ensure compliance with Board Policy for all departments included in our scope. Testing included verifying that employees were not paid over the maximum holiday hours allowed; verifying that vacation and sick hours earned were accumulated correctly in Workforce; and verifying the leave balances were accurate based on hours earned and used.

RESULTS: All leave hours tested were in compliance with Board Policy. Employees were not paid over the maximum holiday hours allowed; vacation and sick hours earned were accumulated correctly in Workforce; and leave balances were accurate based on hours earned and used.

3. Department management and supervisors were interviewed to determine the controls over user input into the Workforce system and to ensure that work schedules have been consistent subsequent to the implementation of Workforce.

RESULTS: Management and supervisors confirmed through inquiry that employees' work schedules had not changed with Workforce's implementation. In addition, management confirmed that all employees were responsible for inputting their own hours into Workforce, and management is reviewing the Workforce system to ensure the accuracy of employees' input.

We would like to thank your Payroll Staff for the cooperation and courtesy afforded to our auditors throughout the project. We appreciate the efforts and timeliness in addressing the questions raised during the project.