Metro

Human Resources/Payroll
Internal Controls Can Be Improved

August 2006
A Report by the Office of the Auditor

METRO

PEOPLE PLACES
OPEN SPACES

Alexis Dow, CPA
Metro Auditor

METRO

OFFICE OF THE AUDITOR

August 18, 2006

To the Metro Council and Metro-area citizens:

As part of the Metro Auditor risk assessment and work plan, we studied the internal controls related to Human Resources and Payroll operating changes that occurred in response to proposals by Metro's Business Process Improvement review. In the new model, the Human Resources and Payroll operations are under the leadership of the Director of Human Resources. Internal control best practices show a strong preference for segregating these two operations.

Our work focused on ensuring that effective internal controls are in place under the newly established structure. We evaluated the control environment by focusing on segregation of duties, access to data and systems, compensating controls, and comparison to best practices. Our purpose is to ensure that Metro's assets and its good reputation for maintaining sound business practices are protected.

We found that internal controls are generally in place within Metro's payroll and human resource operations. To mitigate risks created from the single leadership situation at Metro, we recommend:

- Adding exception-monitoring reviews of payroll data performed by Metro personnel outside of the Human Resources and Payroll departments.

- Eliminating the ability for payroll personnel to change pay rates by segregating duties.

- Properly defining use of change and correction functions within the PeopleSoft System to ensure appropriate audit trails are maintained.

- Using performance measures to provide management information to improve processes.

- Reminding managers of the requirement to monitor budget to actual expense monthly.

The detail results and recommendations resulting from this review are described on the following pages. The last section of the report presents the written response of Metro's Chief Operating Officer, Michael Jordan, to each recommendation.

We very much appreciated the assistance provided by all Human Resources, Payroll and Accounting personnel involved in the review. We also wish to recognize the many people at Metro who are actively committed to improving the efficiency and effectiveness of Metro operations.

Yours very truly,

Alexis Dow, CPA
Metro Auditor

Auditor: The Rasmussen Group, LLC

The Rasmussen Group, LLC
Solutions to minimize risk

August 18, 2006

Ms. Alexis Dow, CPA
Metro Auditor
600 NE Grand Avenue
Portland, Oregon 97232

Dear Ms. Dow:

This letter summarizes the results of the Human Resources and Payroll Internal Controls portion of the Business Process Improvement Review. Our work focused on ensuring that effective internal controls are in place under the newly established structure.

The scope of this project was accomplished through interviews, observation, comparison to standard internal control models, and review of documentation. The scope did not include testing of the information provided. The review procedures included evaluating the control environment, focusing on segregation of duties, access to data and systems, compensating controls, and comparison to best practices. The purpose of the review was to ensure the protection of Metro's assets and good reputation for maintaining sound business practices.

The Human Resources and Payroll services functions are provided under the leadership of Metro's Director of Human Resources. Internal control model best practices indicate a strong preference for segregating the leadership and execution of these two functions. At Metro, we found that in most instances, segregation of duties controls have been established below the manager level, except as noted in the attached *Summary of Observations & Recommendations*. This practice of segregating duties helps mitigate most risks created due to the single leadership situation instituted at Metro. We recommend:

- Strengthening the control environment by adding reviews performed by Metro personnel outside of the Human Resources and Payroll departments. The purpose of these reviews would be to monitor for exception situations permitted under current operating procedures until such time as the following recommendations are implemented:

    o Eliminate the ability for payroll personnel to change pay rates to provide proper segregation of duties

    o Properly define use of "change" and "correction" functions within the Peoplesoft System to ensure appropriate audit trails are maintained

- Using performance measures to provide meaningful management information to improve processes

- Reminding managers of the requirement to monitor budget to actual expense monthly

The detail results and recommendations resulting from this review are included in the following pages.

We very much appreciated the assistance and timely responses provided by all Human Resources, Payroll and Accounting personnel involved in the review.

Sincerely,

Karen L. Rasmussen
Principal

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Response to the Report
    Metro Chief Operating Officer Michael Jordan

Summary of Observations and Recommendations

We made the following observations and recommendations while performing this review.

1. **The control environment could be strengthened to mitigate the increased risk created from the common leadership of the Payroll and Human Resources functions by adding compensating controls and oversight reviews performed by Metro personnel outside of the Human Resources and Payroll departments.**

    Periodic comparisons are not currently performed between the employee electronic master file records, personnel file information, and payroll processed to ensure the master file data and paychecks are correct. Performing this compensating control would help limit the risk of unauthorized changes to the payroll records. This compensating control should be performed by an individual independent from the human resources, payroll and bank reconciliation functions.

    Recommendation: We recommend implementing a review and monitoring program over the payroll function to help mitigate the risk created from the common leadership. In addition to the item mentioned above, pay rates used in the generation of payroll should be periodically compared to the source document that provided management authorization of the change.

2. **Eliminate access for payroll personnel to change pay rates to maintain proper segregation of duties.**

    The payroll clerks and supervisor have access to change pay rates while preparing payroll. These changed rates may be different from the approved rates recorded by Human Resources. Currently, there are not adequate review procedures to ensure that changes made are appropriate, authorized, and properly updated in the master file. This does not provide adequate segregation of duties and affects the integrity of the data.

    Recommendation: We recommend removing the permission in the payroll preparation module that allows payroll personnel to change pay rates. Until such time as this restriction is effective, we strongly recommend immediate implementation of the compensating control mentioned in Recommendation 1, as it will help identify unauthorized or erroneous pay rate changes as well as provide other mitigating internal control.

3. **Properly define use of change and correction functions within the Peoplesoft system to ensure appropriate audit trails are maintained.**

    Certain correction functions do not leave an adequate audit trail when used. The "correct" function is intended to remedy data entry mistakes. At Metro, it is also used to make changes to data for adjustments to master file data, such as pay rates, address changes, etc. These supplemental uses make it more difficult to monitor changes to critical master file payroll data.

Recommendation: Educate users on the proper use of the "correct" and other adjustments to ensure the integrity of payroll data. Implement a monitoring control to ensure the "correct" function continues to function effectively. This should include an on-going periodic review of how the function is being used.

4. Performance Measures

Performance measures have not been established for the payroll processes. Appropriate performance measures may include number of corrections, number of manual checks, number of reissued paychecks, and other measures that will indicate efficient and accurate processing of payroll.

Recommendation: Implement the use of performance indicators to manage success and efficiencies of the payroll process.

5. Monitor payroll expenses.

Ensuring that department managers fulfill their stated responsibility of comparing actual expenses to prior period and budgeted amounts could strengthen the accuracy and monitoring of payroll expenses.

Recommendation: Remind managers of expectations regarding monthly review of expenses and clearly communicate expectations. Implement monitoring procedures of this practice.

Payroll Risk and Control Analysis

The following is a listing of best practice payroll control objectives that help ensure risks are properly minimized. As applicable to the scope of this review, these control objectives were compared to Metro's current control practices as noted.

Reliability of information
- Employee record changes are properly authorized and accurately recorded.
- All payroll costs are accurately calculated from authorized sources and recorded on a timely basis.
- Recorded payroll balances are substantiated.
- Recorded payroll balances are evaluated.
- All payroll disbursements are accurately processed and recorded on a timely basis.
- Payroll changes, costs, and disbursements are reliably processed and reported.
- Performance measures used to control and improve the process are reliable.

Operational effectiveness and efficiency
- Payroll disbursements and critical records are safeguarded.
- Payroll is processed in a cost-effective manner.
- Payroll is distributed in a cost-effective manner.
- A quality payroll service is provided to employees.

Compliance with laws and regulations
- The company complies with payroll laws and regulations.
- The company complies with taxation withholding requirements.

Following is a listing of procedures that support the control objectives outlined above. Our interviews with Metro personnel included inquiry regarding these procedures to the extent they were covered in our scope. Answers indicated whether applicable procedures falling within the scope of our review were in place.

Reliability of information

Employee record changes are properly authorized and accurately recorded.

	Control Identified	Exception	Out of scope
Written approval is required for changes to employee information (e.g., additions and deletions, changes to salary and wage rates, and authorized payroll deductions).	✔		
Properly authorized input forms are used to document changes to employee information.	✔		
Appropriate hard copy records for employee record changes are maintained.	✔		
Electronic employee records are periodically compared with selected information in personnel files.			✔
Computer systems have access controls in place to preclude unauthorized access to employee records.			✔

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	Control Identified	Exception	Out of scope
• Managers are told to promptly notify the personnel department of terminated and transferred employees, or of any payroll changes, so that the employee records can be updated in a timely manner.	✔		
• Special payments made by the payroll function are properly authorized, approved, and documented (e.g., relocations, education, bonuses and awards).			✔

All payroll costs are accurately calculated from authorized sources and recorded in a timely manner.

	Control Identified	Exception	Out of scope
• All time records are approved prior to input.	✔		
• Control totals are prepared for time record input and verified to ensure all records have been accurately entered.	✔		
• Computer validation routines verify the accuracy of time record data (e.g., employee number, number of hours and department number).			✔
• Computer validation routines will match time records for the payroll period with employee records.			✔
• Processing controls are in place to ensure that all payroll source data is valid and authorized and duplicate source data is not processed.			✔
• A payroll supervisor reconciles payroll earnings records with payroll check/direct deposit registers.	✔		
• A payroll supervisor reviews payroll withholdings to ensure the propriety of amounts, compliance with applicable governmental requirements, timely remittance to the appropriate entity and timely reconciliation to the general ledger accounts.	✔		

Recorded payroll balances are substantiated.

	Control Identified	Exception	Out of scope
• The payroll department analytically compares recorded amounts with budgeted amounts and prior period amounts. *Not performed by the payroll department at Metro. Budget and prior period comparisons are the responsibility of the department managers at Metro.*		✔	
• Gross earnings records are periodically reconciled with the general ledger.	✔		
• Payroll register information is periodically confirmed with employees. *This is not performed at Metro. Alternative procedures may achieve the same objective as this "best practice" activity.*		✔	

Recorded payroll balances are evaluated.

	Control Identified	Exception	Out of scope
• Formulas used for accruals are periodically reviewed and approved.			✔

All payroll disbursements are accurately processed and recorded on a timely basis.

	Control Identified	Exception	Out of scope
• Computer routines automatically generate payroll checks or electronic funds deposits based on the amounts recorded in the payroll register, automatically calculate the total value of disbursements and automatically post accounting entries to the related ledgers.			✔

	Control Identified	Exception	Out of scope
• An imprest or zero balance payroll bank account is used.			✓
• A payroll supervisor reviews amounts in recurring entries from one period to the next for reasonableness.			✓
• Payroll disbursements are reconciled with the payroll register and payroll deductions per the payroll records are reconciled with actual disbursements.	✓		

Payroll changes, costs, and disbursements are reliably processed and reported.

	Control Identified	Exception	Out of scope
• Controls are in place to maintain the integrity of payroll systems programs (e.g., authorization for program changes, security controls).			✓
• Only authorized versions of programs and master files are used for transaction processing.			✓
• Individuals who can update the payroll master file information are not allowed to also authorize payroll, prepare payroll or print checks.		✓	

The payroll clerks and supervisor have access to change pay rates while preparing payroll. These changed rates may differ from the approved rates recorded by Human Resources. There are not adequate review procedures to ensure that those changes made are appropriate, authorized, and properly updated in the master file. This situation does not maintain adequate segregation of duties and may adversely affect the integrity of the data.

Performance measures used to control and improve the process are reliable.

	Control Identified	Exception	Out of scope
• Data needed to assess process performance is being collected and compared historically and externally.		✓	

Performance measures have not been established for the payroll processes. Appropriate performance measures may include number of corrections, number of manual checks, number of reissued paychecks, and other measures that will indicate efficient and accurate processing of payroll.

Operational effectiveness and efficiency

Payroll disbursements and critical records are safeguarded.

	Control Identified	Exception	Out of scope
• Adequate controls over payroll checks exist (e.g., account for spoiled checks, restrict access to checks, use prenumbered checks, restrict access to check-signing equipment, secure checks and direct deposit advices until distributed to employees, obtain signed receipts from individuals who receive checks for distribution, return unclaimed wages to the treasury function).	✓		
• Adequate controls over payroll cash exist (e.g., implement written procedures regarding access to cash, require or heavily encourage direct deposit of funds via bank transfer).			✓
• Adequate controls over critical records exist (e.g., implement written procedures regarding access, use safes and locked cabinets or off-site storage, install access controls over computerized records, restrict access to master files).	✓		

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	Control Identified	Exception	Out of scope
• There is appropriate segregation of duties between payroll preparation and authorization, bank account reconciliation, check signing, and check distribution.	✔		
• On a test basis, payroll distributions are audited.		✔	
These audits are not performed at Metro. Alternative procedures may achieve the same objective as this "best practice" activity.			
• Bank accounts are reconciled with reconciling items traced to bank statements.	✔		
• Bank accounts are confirmed periodically.			✔
• Cash wages are avoided at all costs; if wages are paid in cash, signed receipts are required.	✔		

Payroll is processed in a cost-effective manner.

	Control Identified	Exception	Out of scope
• The cost of processing payroll in-house is periodically compared to outsourcing service bureau quotes.			✔
• Employees are grouped into different pay cycles to balance the processing efforts each month.			✔
• Each exception to normal payroll processing is followed up to determine the root cause.			✔
• Expense advances are not permitted or are used only in very special circumstances.			✔
• The payroll process has been analyzed from a workflow perspective to pinpoint bottlenecks and opportunities for improvement.			✔
• The payroll system is simple. There are a minimum number of fields and options per field.			✔

Payroll is distributed in a cost-effective manner.

	Control Identified	Exception	Out of scope
• An effort has been made to move employees to fewer pay cycles (e.g., once or twice a month).			✔
• An effort has been made to have all employees on a direct deposit system.			✔
• Relevant performance measures are used to monitor the efficiency of payroll distribution (e.g., payroll department cost per employee, number of employees on a monthly payroll cycle, percentage of employees paid by direct deposit).			✔

A quality payroll service is provided to employees.

	Control Identified	Exception	Out of scope
• Controls are in place to ensure timely and accurate payments.	✔		
• A designated point of contact is provided for employees' queries.			✔
• Relevant performance measures are used to monitor the quality of the payroll service (e.g., number of queries raised by employees, time to respond to queries).			✔

	Control Identified	Exception	Out of scope

Compliance with laws and regulations

The company complies with payroll laws and regulations.

- The legal and personnel departments have developed payroll procedures that comply with relevant laws and regulations (or they have at least reviewed procedures for compliance). ✔

- An up-to-date policy and procedure manual exists that outlines polices and procedures concerning compliance with laws and regulations. This is distributed to responsible parties who administer payroll. ✔

- A legal officer has been designated as the party for ensuring the company is complying with laws and regulations as it relates to payroll. ✔

The company complies with taxation withholding requirements.

- An outside payroll processing bureau is used that has a withholding tax service. ✔

- The payroll system has a fully tested tax-withholding processing module. ✔

- A timeline and checklist is used for withholding tax payments and filing tax forms. ✔

- Annual summaries of wages and withholding are mailed to employees in accordance with applicable government requirements. ✔

- Special payments processed by payroll comply with tax requirements. ✔

- The legal department or internal audit department will periodically review the adequacy of withholding procedures. ✔

Human Resources Risk and Control Analysis

The following is a listing of Human Resources best practices control objectives that help ensure risks are properly minimized. As applicable to the scope of this review, these control objectives were compared to Metro's current control practices as noted.

Reliability of information
- The integrity of employee information is maintained.

Operational effectiveness and efficiency
- Employee turnover rates are minimized.

Compliance with laws and regulations
- Human resource policies comply with applicable laws and regulations.
- Adequate records of compliance are maintained.

Following is a listing of procedures that support the control objectives outlined above. Our interviews with Metro personnel included inquiry regarding these procedures to the extent they were covered in our scope. Answers indicate whether applicable procedures falling within the scope of our review were in place.

Reliability of Information

	In compliance	Exception	Out of scope
The integrity of employee information is maintained.			
Physical access to personnel records is restricted to authorized employees and managers with a genuine need for such information.	✔		
Adequate physical and logical security controls are in place to restrict access to personnel information stored electronically.		✔	
The payroll clerks and supervisor have access to change pay rates while preparing payroll. These changed rates may differ from the approved rates recorded by Human Resources. There are not adequate review procedures to ensure that those changes made are appropriate, authorized, and properly updated in the master file. This situation does not maintain adequate segregation of duties and may adversely affect the integrity of the data.			
Human Resources personnel are trained in ethical standards and privacy issues.			✔
Disciplinary protocols are in place to reprimand individuals who improperly use or disclose confidential information.			✔

Operational effectiveness and efficiency

	In compliance	Exception	Out of scope
Employee turnover rates are minimized.			
Compensation and benefits are reviewed and evaluated on a regular basis.			✔
Compensation and benefits are benchmarked to other companies in the industry and geographical area.			✔

	In compliance	Exception	Out of scope
• A process is in place that seeks employee feedback about their level of satisfaction with compensation and benefits.			✔
• Employee performance evaluations are regularly conducted.			✔
• Employee compensation is linked to the performance evaluation process.			✔
• Employee turnover rates by department, location, level and job type are monitored regularly.			✔

Compliance with laws and regulation

Human resource policies comply with applicable laws and regulations

	In compliance	Exception	Out of scope
• Legal review of all relevant human resource-related laws and regulations is required.			✔
• The legal department assists in preparing and then reviews all finalized human resource policies.			✔
• Trade unions and regulatory bodies are consulted about compliance with laws and regulations and possible future requirements.			✔
• The political, law-making and regulatory environment is monitored to ensure that the company's policies remain in accordance with industry standards and applicable laws and regulations.			✔
• The company's policies and procedures concerning compliance with laws and regulations have been formally documented.			✔
• Policies and procedures related to compliance with laws and regulations have been distributed to managers responsible for the formulation and administration of the company's human resource policies and procedures.			✔
• Supervisory and management personnel are required to attend appropriate training on labor laws and regulations and company policies.			✔
• A legal officer has been designated as being generally responsible for compliance with laws and regulations and is available to advise management about such compliance.			✔
• A communications process with trade unions is in place to exchange information and views about the compliance of the company's policies with relevant laws and trade union regulations.			✔
• Procedures are in place for the reporting and handling of potential violations of laws and regulations.			✔
• Appropriate disciplinary actions for actual violations of laws and regulations are taken when necessary.			✔

Adequate records of compliance are maintained.

	In compliance	Exception	Out of scope
• Written procedures have been developed that address the essential documentation requirements that demonstrate adequate compliance with laws and regulations.			✔
• Appropriate databases and checklists are used to ensure appropriate records are received and retained for every employee.			✔

	In compliance	Exception	Out of scope
• The validity, accuracy and completeness of information received by employees are reviewed periodically.			✔
• Management review and approval of files scheduled to be destroyed is required.			✔

Response to the Report

Metro Chief Operating Officer Michael Jordan

Audit: Human Resources/Payroll Internal Controls Can Be Improved

Date: August 2006

AUDIT RESPONSE

Recommendation 1

Perform periodic comparisons between the employee electronic master file records, personnel file information, and processed payroll to ensure the master file data and paychecks are correct and to help limit the risk of unauthorized changes to the payroll records. This compensating control should be performed by an individual independent from the human resources, payroll and bank reconciliation functions.

In addition, pay rates used in the generation of payroll should be periodically compared to the source document that provided management authorization of the change.

Agree

Yes __X__

No ____ (specify reasons for disagreement)

What action will be taken (if any)?

Periodic comparisons of processed payroll to the employee electronic records and hard copy personnel file would serve as an additional control. The recommendation notes that this comparison should be performed by an individual independent from human resources, payroll and bank reconciliation functions. As such, the Finance and Administrative Services Department will evaluate this task, along with others, in establishing the work priorities for its compliance-monitoring role.

Who will take action?

The Chief Financial Officer will determine the work priorities noted above and any associated work will be performed by the recently-formed Accounting Compliance section of the Finance department.

When will action be accomplished?

Work priorities for the Accounting Compliance section will be identified in the fall of 2006.

Follow-up necessary to correct or prevent reoccurrence.

Audit: Human Resources/Payroll Internal Controls Can Be Improved

Date: August 2006

AUDIT RESPONSE

Recommendation 2
Eliminate access for payroll personnel to change pay rates to maintain proper segregation of duties and thereby limit the possibility of unauthorized pay rate changes. This can be accomplished by removing the permission in the payroll preparation module that allows payroll personnel to change pay rates.

Agree
 	
    Yes ____
 	
    No   _X___ (specify reasons for disagreement)
 	
Many employees have multiple jobs with different rates of pay.   This information is recorded in the HRIS system job data panel as record 0, 1,2,3, etc.   When the information comes into payroll via the pay line the HRIS system automatically populates the pay line with the employees job record 0. However, if the employee has worked in one of their other jobs during the pay period the payroll clerk must update the job code and the rate of pay.

What action will be taken (if any)?   Payroll will explore with IT if it is feasible to modify the HRIS system so that it can: 1) Automatically update the rate of pay when the job code is changed. 2) Allow payroll clerks to change the rate of pay only to one of the other pay rates set up on the job data panel for that particular employee. 3) Provide a report that shows any rates of pay that were changed during the payroll process.

Who will take action?   Payroll and IT.

When will action be accomplished?   By calendar year end.

Follow-up necessary to correct or prevent reoccurrence.

Audit: Human Resources/Payroll Internal Controls Can Be Improved

Date: August 2006

AUDIT RESPONSE

Recommendation 3 Properly define use of "change" and "correct" functions within the PeopleSoft system to ensure appropriate audit trails are maintained. Educate users on the proper use of the "correct" and other adjustments to ensure the integrity of payroll data. Implement a monitoring control to ensure the "correct" function is used only for authorized purposes by establishing an on-going periodic review of how the function is actually being used.
Agree 　　Yes _X__ 　　No　____ (specify reasons for disagreement)
What action will be taken (if any)? 　　HR has already removed the correction function from clerk staff. Only leads and manager have correction functionality. We will continue to monitor the appropriate use of correction mode.
Who will take action? 　　Payroll manager and IT security staff.
When will action be accomplished? 　　Action completed.
Follow-up necessary to correct or prevent reoccurrence. 　　We will continue to monitor on a quarterly basis.

Audit: **Human Resources/Payroll Internal Controls Can Be Improved**

Date: **August 2006**

AUDIT RESPONSE

Recommendation 4

Implement the use of performance indicators to manage success and efficiencies of the payroll process. Appropriate performance measures may include number of corrections, number of manual checks, number of reissued paychecks, and other measures that will indicate efficient and accurate processing of payroll.

Agree

    Yes __X__

    No ____ (specify reasons for disagreement)

What action will be taken (if any)?

    Payroll will identify what performance measures are appropriate and what is the best means of tracking them.

Who will take action?

Payroll will track and monitor identified performance measures.

When will action be accomplished?

    By calendar year end.

Follow-up necessary to correct or prevent reoccurrence.

We will review performance measures monthly.

Audit: Human Resources/Payroll Internal Controls Can Be Improved

Date: August 2006

AUDIT RESPONSE

Recommendation 5 Remind department managers to fulfill their stated responsibility of comparing actual expenses to prior period and budgeted amounts to strengthen the accuracy and monitoring of payroll expenses. Implement monitoring procedures of this practice.
Agree 　　Yes __X__ 　　No　____ (specify reasons for disagreement)
What action will be taken (if any)? 　　The finance staff, who have primary responsibility for monitoring payroll expenses for each department, are part of a reorganization currently underway. With a line of responsibility to the CFO in the new structure, this recommendation will be included as an objective of their review role. Implementing monitoring procedures will be considered as part of this effort.
Who will take action? 　　The CFO will assign this task to the finance staff that will have primary responsibility for its performance.
When will action be accomplished? 　　The roles and responsibilities will be established sometime in fall 2006.
Follow-up necessary to correct or prevent reoccurrence.

Metro Auditor
Report Evaluation Form

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Our mission at the Office of the Metro Auditor is to assist and advise Metro in achieving honest, efficient management and full accountability to the public. We strive to provide Metro with accurate information, unbiased analysis and objective recommendations on how best to use public resources in support of the region's well-being.

Your feedback helps us do a better job. If you would please take a few minutes to fill out the following information for us, it will help us assess and improve our work.

Name of Audit Report: Human Resources/Payroll Internal Controls Can Be Improved, August 2006

Please rate the following elements of this report by checking the appropriate box.

	Too Little	Just Right	Too Much
Background Information	❑	❑	❑
Details	❑	❑	❑
Length of Report	❑	❑	❑
Clarity of Writing	❑	❑	❑
Potential Impact	❑	❑	❑

Suggestions for our report format:_____
_____
_____

Suggestions for future studies:_____
_____
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Other comments, ideas, thoughts:_____
_____
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Name (optional):_____

Thanks for taking the time to help us.

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