

El Dorado County Auditor-Controller's Response

Case 21-02 Analysis of County Employee Timekeeping

Findings

Finding F2 - Employee Timekeeping

There are no written procedures provided by Payroll to the individual departments on what needs to be done regarding time entry.

Response

The Auditor-Controller disagrees wholly with this finding. In addition to the Board Policy, many resource guides are currently available for employees and departments on the County's Intranet.

Finding F3 - Employee Timekeeping

Kronos has not been enhanced with a "lock-out" function to meet County requirement of daily entry of time worked.

Response

The Auditor-Controller agrees with this finding. However, it is important to remember, if the "lock-out" function was utilized, it would be difficult to pay individuals that keyed in their hours late.

Finding F4 - Employee Timekeeping

Internal audits of the accuracy of employee time entries have not been conducted.

Response

The Auditor-Controller disagrees wholly with this finding. Currently the Payroll division of the Auditor-Controller's office performs periodic small scale time entry review where additional documentation in support of employee time entry is requested to verify employee time entry. A larger scale review was performed most recently in early 2022.

Finding F5 - Employee Timekeeping

There is no written policy listing the people who can be substitute signatories on behalf of the department head.

Response

The Auditor-Controller agrees with this finding.

Finding F6 - Employee Timekeeping

Our interviews revealed that there is a weak working relationship or lack of understanding between Payroll and other departments.

Response

I am unable to respond to Finding F6. As always, my office will look for more efficient ways to accomplish our tasks, but I am extremely proud of the work my Payroll staff does.

Recommendations

Recommendation R2 - Employee Timekeeping

In collaboration with the department heads, the County Auditor-Controller should provide written procedures for the daily time entry requirements within 120 days of the date of this report.

Response

The recommendation will not be implemented because it is not warranted.

Recommendation R3 - Employee Timekeeping

The County Auditor-Controller should pursue modifications to Kronos that would enable time entry to be "locked" to employees after a 24-hour window following their workday to ensure timeliness of entry within 180 days of the date of this report.

Response

The recommendation requires further analysis.

Recommendation R4 - Employee Timekeeping

The County Auditor-Controller should implement internal semi-annual audits of time entry, confirming that time entered matches time worked and determining the accuracy of project coding within 120 days of the date of this report.

Response

The recommendation requires further analysis.

Recommendation R5 - Employee Timekeeping

The County Auditor-Controller should provide a written list of approximate proxy classifications who are eligible to approve departmental payroll in the absence of the department head within 120 days of the date of this report.

Response

The recommendation requires further analysis.

Recommendation R6 - Employee Timekeeping

The Grand Jury recommends that the CAO and Auditor-Controller co-sponsor a committee to improve communication between the Auditor-Controller Payroll Department and their counterparts in the other County departments within 90 days of the date of this report.

Response

The recommendation requires further analysis.