

The background of the slide features a large, faint, light blue watermark of the Seal of the Auditor of the State of Texas. The seal is circular and contains a central figure of a person on horseback, surrounded by a wreath. At the top of the seal, the word "AUDITOR" is written in a banner. The seal is set against a white background with a subtle grid pattern.

AUDITOR

**A Countywide Audit of of
Payroll:
Solid Waste Management
and
Flood Control and
Engineering Services**

Audit Team

Audit Team

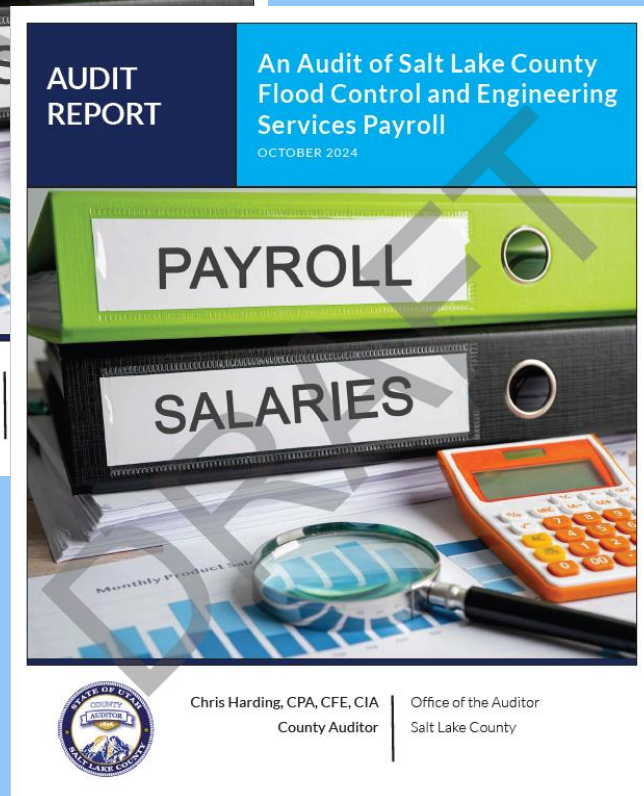
Brenda Nelson, CISA, Audit Manager
Tammy Brakey, Sr. Internal Auditor
Jacob Cantwell, Internal Auditor
Matthew Cullinen, Internal Auditor
Hao Evans, Internal Auditor

Audit Management

Chris Harding, CPA, CFE, CIA, County Auditor
Richard Jaussi, MBA, Chief Deputy Auditor
Roswell Rogers, Senior Advisor
Shawna Ahlborn, Audit Division Director

Audit Committee

Marty Van Wagoner, CPA, MBA



Audit Objectives

Objectives

Provide reasonable assurance that the internal controls in place are adequate and effective and that the payroll processes comply with all applicable fiscal ordinances, policies, and procedures. Areas of audit focus:

- Onboarding of new employees
- Timekeeping
- Special allowances paid through payroll
- Overtime and compensatory time
- Reconciliations of payroll time and expenditures
- Offboarding of terminated employees

Audit Scope:

September 1, 2021 to August 31, 2022.

Agreement to the Facts

Meetings

Solid Waste Management

Meeting Date: September 25, 2024
Location: Virtually via Webex

Solid Waste Management Staff:

Patrick Craig, Executive Director
John Ioannou, Director Solid Waste Management Facility
Jenneth Hampton, Administrative and Fiscal Manager

Auditor's Office Staff:

Richard Jaussi, Chief Deputy Auditor
Roswell Rogers, Senior Advisor
Shawna Ahlborn, Audit Division Director
Brenda Nelson, Audit Manager
Tammy Brakey, Senior Internal Auditor
Jacob Cantwell, Internal Auditor

Flood Control and Engineering Services

Meeting Date: October 16, 2024
Location: Virtually via Webex

Flood Control and Engineering Staff:

Kade Moncur, Division Director
Jared Steffey, Fiscal Manager
Amy McCormick, Admin & Fiscal Manager II
Mary Dawson, Office Manager

Auditor's Office Staff:

Chris Harding, County Auditor
Richard Jaussi, Chief Deputy Auditor
Roswell Rogers, Senior Advisor
Shawna Ahlborn, Audit Division Director
Brenda Nelson, Audit Manager
Tammy Brakey, Senior Internal Auditor

Both Agencies Agreed to All Recommendations

- Solid Waste Management
- Flood Control and Engineering Services

The background of the slide features a large, faded seal of the Auditor of the Commonwealth of Massachusetts. The seal is circular with a gold border and contains a central figure holding a scale and a sword. At the top, a banner reads "AUDITOR" and a smaller banner below it reads "1896". The words "SEAL OF THE COMMONWEALTH OF MASSACHUSETTS" are visible around the bottom edge of the seal.

AUDITOR

1896

Findings

Timecard Approvals

Solid Waste Management & Flood Control and Engineering Services

- Timecards not approved by a supervisor.
- Lack of segregation of duties in approvals.

Solid Waste Management

&

Flood Control and Engineering Services

- Badges used to clock in and out not secured.

Retro Pay & Final Payout

Solid Waste Management

- Agency did not understand final payout responsibilities.

Flood Control and Engineering Services

- Agency did not understand retro pay and final payout responsibilities.

Access Termination

Solid Waste Management

- Termination request not submitted or submitted after the employees' last working date.

Cell Phone Allowances

Solid Waste Management

- Missing and inadequate documentation supporting employee cell phone allowances.

No Documentation

Solid Waste Management

- No Documentation of Reconciliation Procedures Performed

Solid Waste Management

- Form W4s not on File

Flood Control and Engineering Services

- Form W4s not obtained and on File

Solid Waste Management & Flood Control and Engineering Services

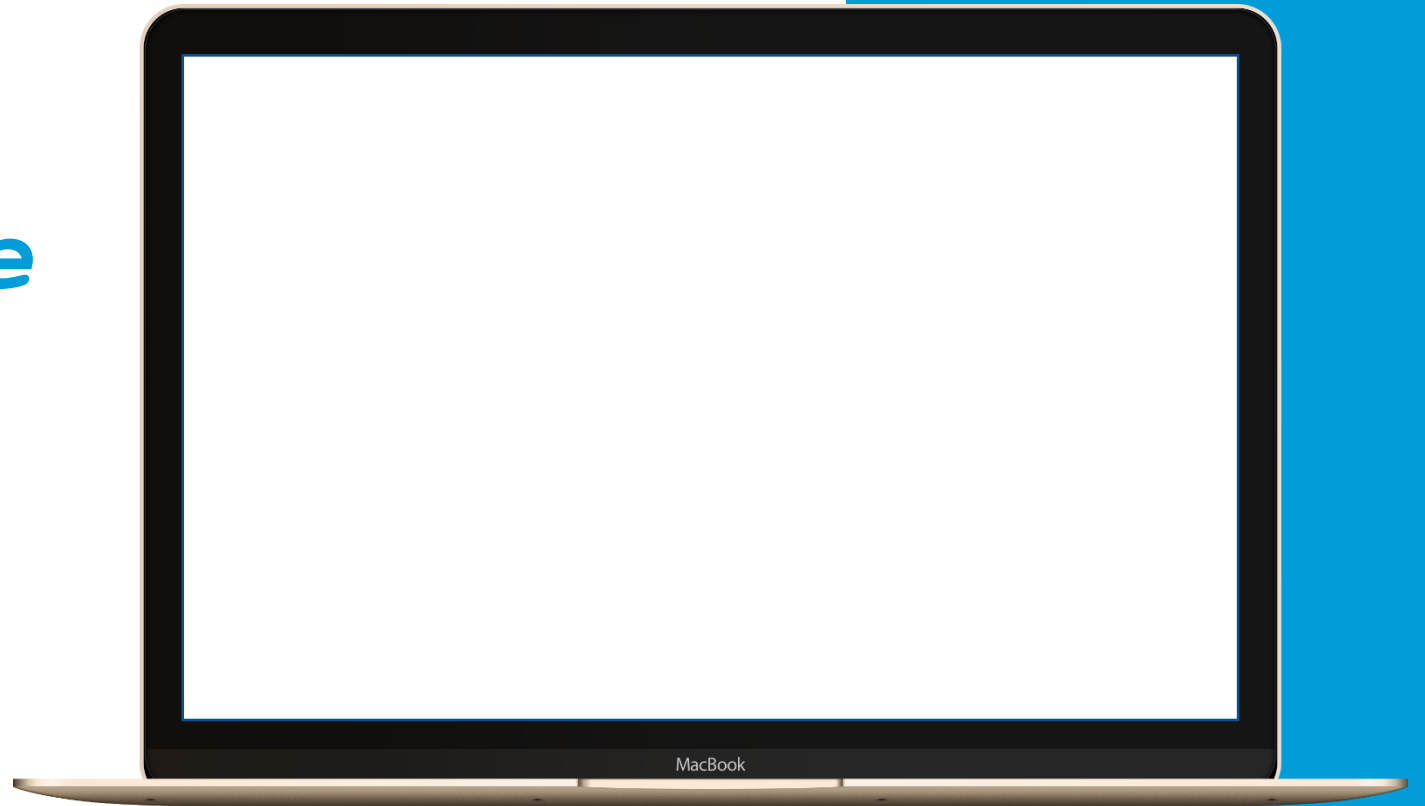
- No internal standard operating procedure (SOP) for on-call employees.

Overtime Compensation

Flood Control and Engineering Services

- Overtime compensation forms missing or incongruent with time earned.
- Overtime compensation time approvals lacking authorization.

*Audit Posted
on our Website*



THANK YOU