

AUDITOR'S REPORT

CONSTABLE PRECINCT 6 TIME REPORTING AND PROCESSING



August 10, 2012

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BARBARA J. SCHOTT, C.P.A.
HARRIS COUNTY AUDITOR

August 10, 2012

Mr. Victor Trevino
Constable Precinct 6
333 Lockwood Dr.
Houston, Texas 77011

RE: Constable Precinct 6 Time Reporting and Processing

The Audit Services Department performed procedures relative to the Constable Precinct 6 (Precinct 6) Time Reporting and Processing engagement, the objective of which was to evaluate Precinct 6's time reporting and processing practices for compliance with the County's Personnel Regulations and Accounting Procedures. The following procedures were performed relative to 1,029 employee time sheets for 11 select pay periods beginning with the pay period starting September 25, 2010, through the pay period ended December 2, 2011:

- Tested whether time sheets were prepared in compliance with the County's Personnel Regulations and Accounting Procedures and supported the time entered in the County's Daily Time & Attendance System (DTE).
- With the participation of a County Attorney's Office's investigator, selectively interviewed 40 Precinct 6 employees to determine their understanding of the time reporting requirements stated in the County's Personnel Regulations and Accounting Procedures, as well as, Precinct 6's practices.
- Performed analytical procedures to identify trends in time reporting and processing practices.
- Communicated and referred certain test results and interview comments that were beyond the scope of this engagement to the District Attorney's Office for consideration and evaluation.

In addition to the procedures mentioned above, 92 full time employees' time sheets submitted for the payroll beginning January 28, 2012, were reviewed to evaluate whether actions taken by Precinct 6 to correct discrepancies identified in our above procedures had been implemented.

The engagement process included providing you with engagement and scope letters and conducting an entrance and exit conference with your personnel. The purpose of the letters and

Victor Trevino, Constable Precinct 6
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conferences were to explain the process, identify areas of concern, describe the procedures to be performed, discuss issues identified during the engagement, and solicit suggestions for resolving the issues. A draft report was provided to you and your personnel for review.

The enclosed Auditor's Report presents the significant issues identified during the engagement, recommendations developed in conjunction with your staff, and any actions you have taken to implement the recommendations. Less significant issues and recommendations have been verbally communicated to you and your staff.

We appreciate the time and attention provided by you and your staff during this engagement.

Sincerely,



Barbara J. Schott
County Auditor

cc: District Judges
County Judge Ed Emmett
Commissioners:
R. Jack Cagle
El Franco Lee
Jack Morman
Steve Radack
Patricia Lykos
Vince Ryan
William J. Jackson

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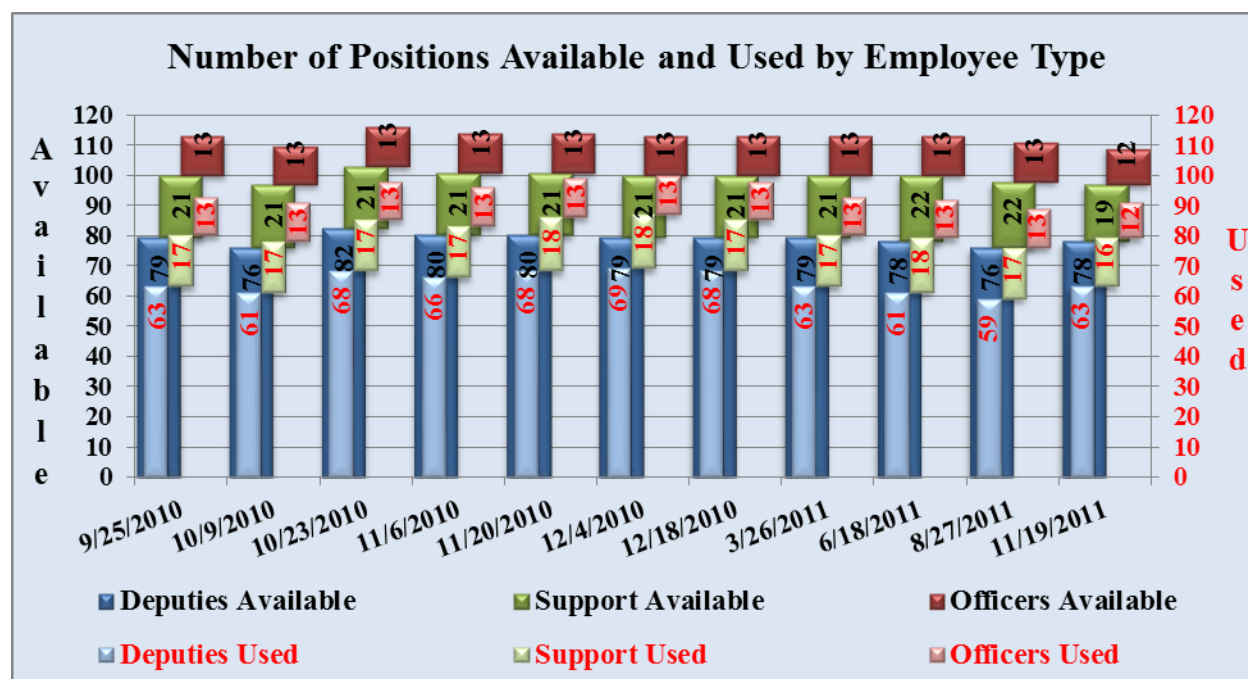
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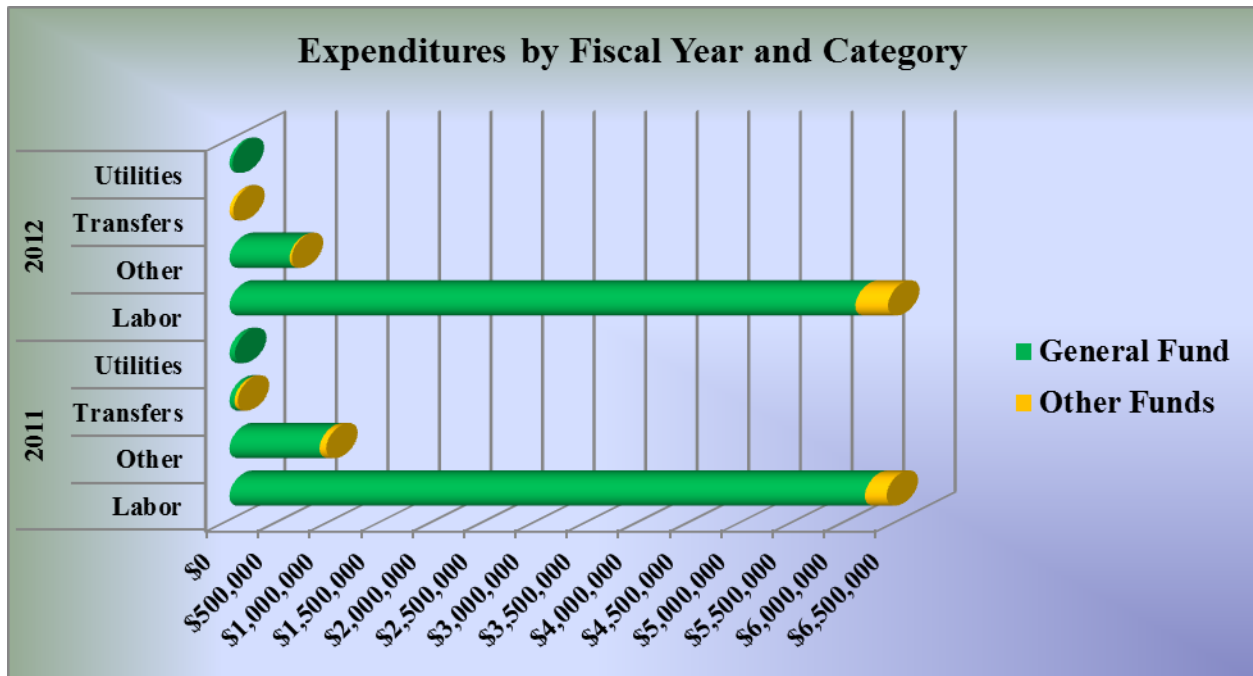
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OVERVIEW

Precinct 6 serves the citizens of southeast Harris County. Precinct 6’s responsibilities include serving civil processes, performing bailiff duties in the Precinct 6 Justice of the Peace Courts, serving criminal warrants, performing traffic and other law enforcement duties, providing contract deputy services, and other statutory duties. To fulfill these responsibilities for the pay periods tested, Precinct 6 had filled, full and part time positions available for use, ranging between 109 and 116. The graph below illustrates by employee type, within the pay periods tested, the positions available and used.



In the above graph, the following groupings are used: Deputy includes deputies with a rank below sergeant, Officer represents deputies with a rank of sergeant to chief, and Support contains the remaining employees. For the two County fiscal years covering the pay periods tested, the graph on the following page reflects the actual expenditures Precinct 6 incurred in performing its responsibilities.



As the above graph illustrates, the greatest portion of expenditures covering the two fiscal years relate to Labor (salaries and fringe benefits) and are funded predominantly by the General Fund.

The primary requirements relating to the tracking, monitoring, and recording of time for Labor related expenditures are found in Local Government Code (LGC) §151.903, Personnel and Payroll Records In County With Population of 500,000 or More. Pursuant to LGC §151.903(c), each county officer employing a person paid in whole or part by county funds as a deputy, assistant, or any other county employee “...shall file a signed and sworn payroll at the close of the month, or more often if authorized or required by law. The payroll must state the name of each employee and show the employee’s dates and hours of work, rate of compensation, and amount due for the current pay period...” LGC §151.903(d) and (e) places the responsibility for prescribing and approving forms and prescribing systems (including personnel and equipment records) necessary to carry out these sections with the County Auditor.

In instances where a County has a chief personnel officer, LGC §151.903(f) grants commissioners court the authority to designate either the County Auditor or the chief personnel officer to approve personnel forms. Through the adoption of the County’s Personnel Regulations, such authority has been placed with the County Auditor. Section 7.011 states,

“The County Auditor establishes procedures for the payroll forms or documents that Department Heads must complete and retain regarding the appointment, compensation, and termination of employees.”

Commissioners Court has also addressed specific requirements of employees, supervisors, and department heads (elected or appointed officials) relating to time records and corrections in the County Personnel Regulations §7.031 and §7.034. Section 7.031 addressing time records states,

“All employees (except Elected Officials and certain individuals designated by Commissioners Court) must prepare time records in accordance with procedures prescribed by the County Auditor. **Employees must report their time accurately. Employees must check their records to ensure that the County processed the time correctly each pay period and report any discrepancies to the payroll clerk.** Supervisors review time records and ensure that the time recorded is accurate. Department Heads are responsible for preparing timely and accurate time records and submitting their payroll to the Auditor. The County Auditor or her designee may inspect the time records at any time.”

Personnel Regulations §7.034 addressing corrections and the time requirements for submission states,

“Except for corrections, payrolls are final upon approval by the Department Head. Department Heads must submit changes that may result in an overpayment to a terminated employee *immediately*. Department Heads submit other changes as a supplemental payroll. **Payroll changes or corrections are limited to the 2 preceding pay periods, except as required by law (e.g., Workers’ Compensation, etc.) or court order.**”

The County Auditor has prescribed procedures and forms related to time records in the Accounting Procedures Manual, O.1 – Preparation of Time Record (Procedure O.1). This procedure specifically addresses:

- The forms to be used as the time record, generally Form 1084B-1 or Form 1084B-2 (Time Sheet) unless one of the special circumstances applies.
- The employee’s responsibilities for accurately reporting time through the initial submission of the Time Sheet or a correction to a previously prepared Time Sheet.
- The supervisor’s responsibilities for reviewing and approving the original or corrected Time Sheet.
- The department payroll clerk’s responsibilities for reviewing, processing, and retaining the original or corrected Time Sheet.
- The County Auditor’s responsibilities for auditing Time Sheets and supporting documentation.

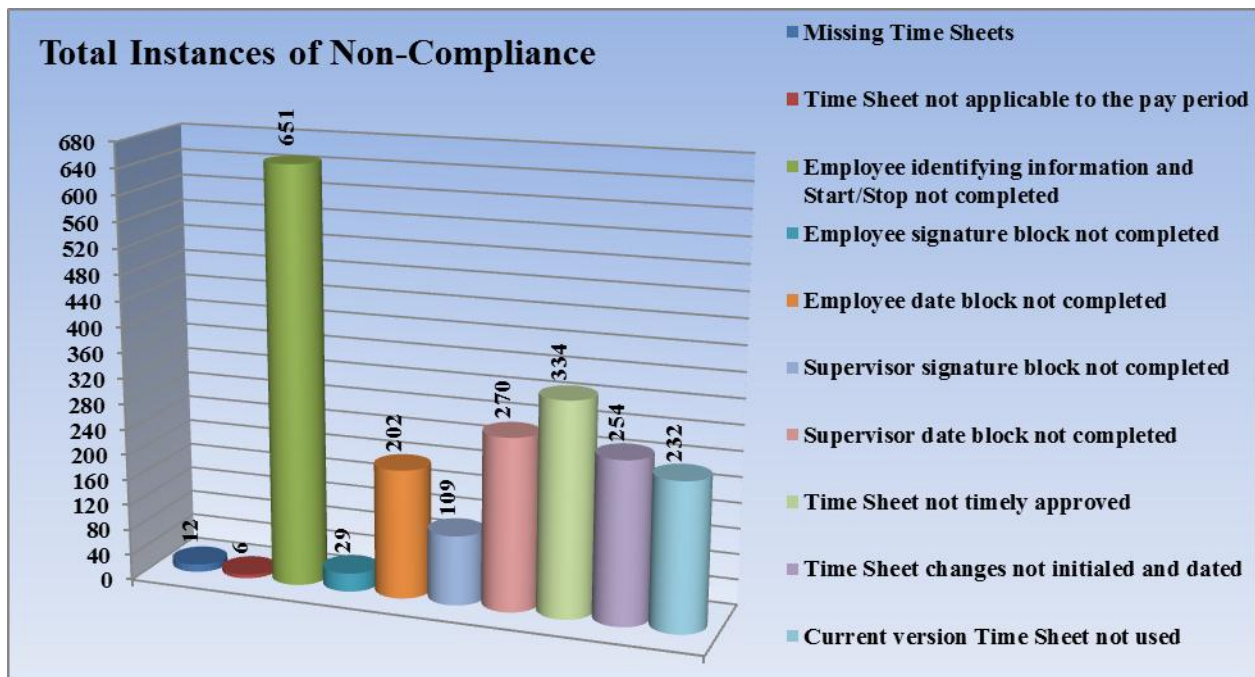
To assist employees and departments, the County Auditor’s prescribed forms and procedures are periodically updated and made available via the Auditor’s intranet site.

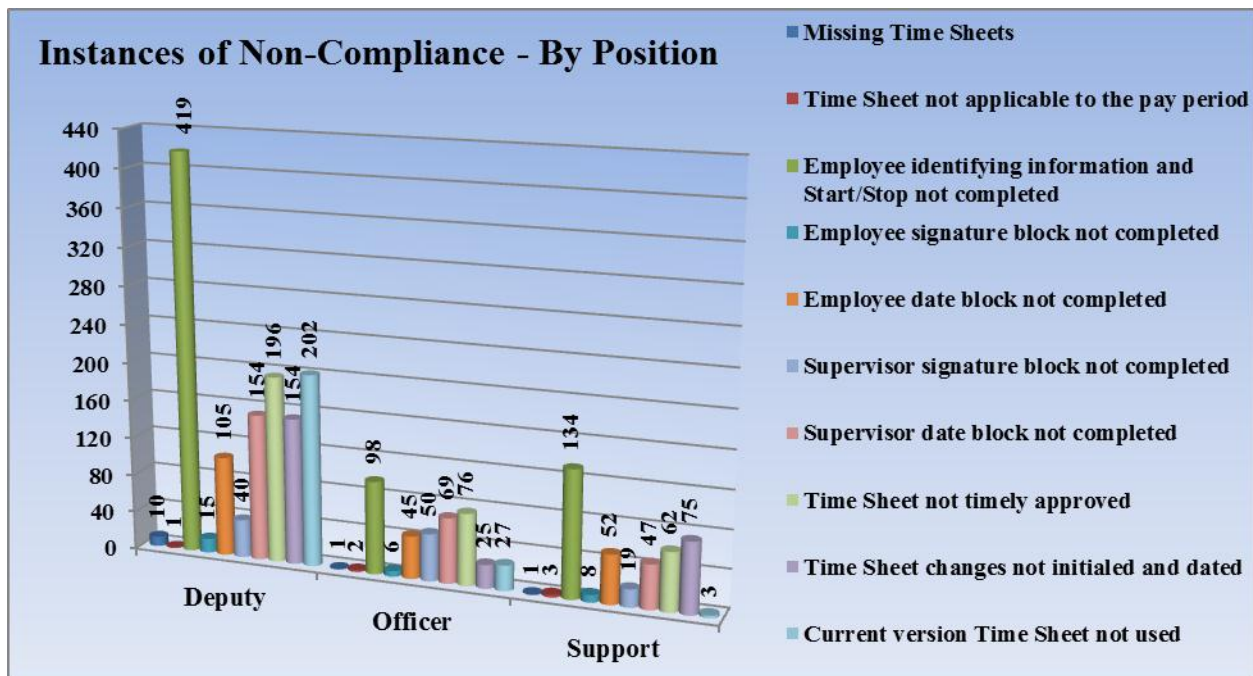
RESULTS

Based on the procedures performed covering 11 pay periods between September 25, 2010, and December 2, 2011, and 1,029 Precinct 6 employees' Time Sheets, a significant number of instances of non-compliance with the County's Personnel Regulations and Accounting Procedures were identified. These instances of non-compliance, when considered in combination, represent significant deficiencies in internal controls. One or more of the following were identified:

- Missing Time Sheet.
- Time Sheet not applicable to the pay period.
- Missing or incomplete employee and/or pay period information.
- Missing or incomplete employee signature.
- Missing or incomplete employee date block.
- Missing or incomplete supervisor signature.
- Missing or incomplete supervisor date block.
- Untimely approval by the supervisor.
- Missing employee initials and dates of Time Sheet changes.
- Not using the most current version of the Time Sheet.

The two graphs below illustrate the composition of the non-compliance instances, first in total and second by position. The following groupings are used: Deputy includes deputies with a rank below sergeant, Officer represents deputies with a rank of sergeant to chief, and Support contains all other personnel.





Although the graphs present numerous serious instances of non-compliance with the Personnel Regulations and Accounting Procedures, with the exception of 12 missing Time Sheets, there was only 1 instance in which the hours recorded on the employees' Time Sheet did not agree with the hours entered in DTE and used to compensate the employees. In December of 2011, these non-compliance issues were communicated to Precinct 6 management so that corrective actions could be implemented.

Based upon trends of non-compliance and time reporting errors, certain Precinct 6 employees were selected to be interviewed in order to determine their level of understanding regarding the County's and Precinct 6's time reporting requirements. During December 2011 and January of 2012, and with the participation of a County Attorney's Office's investigator, 40 Precinct 6 employees were interviewed. Summarized below are the results of the interviews related to Precinct 6's time reporting and processing practices:

- Many of the employees informed us that they have not received formal training relative to the County's time reporting requirements and that the time reporting practices they use were learned over the years from co-workers.
- Twenty-five of the employees (62.5%) indicated that, in some circumstances, the actual hours they worked were not necessarily reflective of the hours presented on their Time Sheets. A review of 363 interviewees' Time Sheets reflected 287 (79.1%) used a standard time reporting pattern (i.e., 8:00 am to 4:00 pm, 6:00 am to 2:00 pm, etc.) and 297 (81.8%) reported a standard 8 hour workday.
- Generally, the interviewees informed us that they did not maintain any form of alternative or secondary time record to support the actual hours they had worked. As such, additional procedures could not be performed to identify differences between the actual and reported time worked.

- We were also informed that only certain employees were allowed to earn compensatory time. However, the results of the additional procedures performed did not appear to confirm that the ability to work compensatory time was significantly limited.

Due to the nature and magnitude of the errors in preparing and approving the Time Sheets, we were unable to determine whether the hours reported on the employees' Time Sheets for which they were paid reflected the actual hours worked. Additionally, the employees also informed us that a secondary time record supporting their actual hours worked was not maintained. Copies of the listing of employees selected for interview, work papers documenting the interviews, and employee listings for the periods tested were referred to the District Attorney's Office for their consideration and evaluation of potential risks and exposures that were beyond the scope of this engagement.

Prior to completing our engagement, the Constable and Precinct 6 management informed us that their policies regarding Time Sheets and the requirements for proper completion were reiterated to their employees. As such, the Time Sheets submitted by 92 full time employees for the pay period beginning January 28, 2012, were tested to determine whether the controls for preparing Time Sheets and reporting time had been improved. Based upon the results of reviewing the full time employees Time Sheets, Precinct 6 had made substantial improvements in the preparation of Time Sheets and compliance with Personnel Regulations and Accounting Procedures.

In addition to improving compliance with Personnel Regulations and Accounting Procedures, Precinct 6 has an opportunity to:

- Work with the County Auditor's Payroll Department (Payroll) to assign work calendars in DTE that align with the days employees are assigned to work.
- Establish a process to track and monitor secondary employment.
- Improve the recording of actual start/stop times and actual hours worked.
- Work with the Information Technology Center (ITC) to have unique user access credentials assigned to each employee requiring access to DTE.

These opportunities are discussed in more detail in the attached "Issues and Recommendations" section which includes Precinct 6's response to the recommendations presented in the Auditor's Report. Included with their response to the recommendations were the following documents which are not incorporated in the Auditor's Report:

- Forms to be used to verify that all employees submit Time Sheets each pay period.
- "Instructional Guidelines" for reporting time, changes, and corrections.
- An "Administrative Directive" regarding preparation of time records.
- A supervisor's Time Sheet checklist for reviewing the accuracy of submitted Time Sheets.
- A policy addressing the tracking and monitoring of secondary employment.

ISSUES AND RECOMMENDATIONS

County Personnel Regulations and Accounting Procedure Compliance

Background: Pursuant to County Personnel Regulations §§7.031 and 7.034:

§7.031

“All employees (except Elected Officials and certain individuals designated by Commissioners Court) must prepare time records in accordance with procedures prescribed by the County Auditor. **Employees must report their time accurately. Employees must check their records to ensure that the County processed the time correctly each pay period and report any discrepancies to the payroll clerk.** Supervisors review time records and ensure that the time recorded is accurate. Department Heads are responsible for preparing timely and accurate time records and submitting their payroll to the Auditor. The County Auditor or her designee may inspect the time records at any time.”

§7.034

“Except for corrections, payrolls are final upon approval by the Department Head. Department Heads must submit changes that may result in an overpayment to a terminated employee *immediately*. Department Heads submit other changes as a supplemental payroll. **Payroll changes or corrections are limited to the 2 preceding pay periods, except as required by law (e.g., Workers’ Compensation, etc.) or court order.**”

Procedure O.1 requires a Time Sheet to be completed by employees to record time worked. The Time Sheet requires the following:

- Pay period.
- Employee’s name.
- Employee’s identifying number.
- Indication of exemption status.
- Actual start and stop times for the hours worked each day.
- Total lunch time or lunch start/stop times.
- Hours worked for the day.
- Indication of benefit hours used.
- Employee’s signature.
- Date of employee’s signature.
- Supervisor’s signature.
- Date of supervisor’s signature.

Procedure O.1 also requires corrections to previously submitted Time Sheets to be handled in one of several ways depending on if it has or has not been processed by the department’s payroll clerk. Time Sheets **that have not been** processed by the payroll clerk may be corrected by:

- The employee obtaining the original Time Sheet and replacing it with a new Time Sheet,

or

- The employee obtaining the original Time Sheet, making the changes, initialing and dating each change, and re-submitting the changed original Time Sheet.

Time Sheets **that have been** processed by the payroll clerk may be corrected by:

- Submitting a revised Time Sheet (marked as “REVISED”) with the correct time entered for each day, or
- Submitting a changes only Time Sheet (marked as “CHANGES ONLY”) with only the days needing correction completed.

Procedure O.1 requires supervisors to review, approve, and date each Time Sheet to indicate they have no reason to believe the time is incorrect before forwarding it to the department’s payroll clerk. In addition to processing and filing Time Sheets, the payroll clerks’ are responsible for reviewing the Time Sheets for proper completion, accuracy, and proper signatures.

Through the compliance with County Personnel Regulations and Accounting Procedures, the employees’ Time Sheet preparation, supervisors’ attesting to the accuracy of the time recorded, and the payroll clerks’ compliance review and processing; a system of internal controls is established that allows time worked and paid to be documented and verifiable.

Issue: During the 11 pay periods between September 25, 2010, and December 2, 2011, Precinct 6 employees were not complying with the County Personnel Regulations and Accounting Procedures. As such, many of the 1,029 Time Sheets tested were not accurately prepared, approved, and processed, as presented below:

- 12 Time Sheets were missing from the payroll files and as a result, the hours recorded in DTE and paid through the Payroll System were not supported by a signed and approved Time Sheet.
- 6 Time Sheets indicated a different pay period than the pay period for which they were submitted.
- 651 (63.3%) Time Sheets were not properly completed for the following fields: employee name, exemption status, employee ID number, pay period, or the beginning and ending times.
- 29 (2.8%) Time Sheets omitted the employee’s signature.
- 202 (9.6%) Time Sheets omitted the employee’s date of signature.
- 109 (10.6%) Time Sheets omitted the supervisor’s signature.
- 270 (26.2%) Time Sheets omitted the supervisor’s date of signature date.
- 334 (32.5%) Time Sheets were not approved by their supervisor in a timely manner and of those:
 - 270 omitted the supervisor’s date of signature.
 - 8 were signed by the supervisor beyond the time frame for submitting corrections.
 - 56 were signed by the supervisor before the date the employee signed them.
- 254 (24.7%) Time Sheets included manual changes which were not initialed and dated by the employee.

- 232 (22.5%) Time Sheets were not prepared using the current version of the County Auditor's approved Time Sheet.

Not complying with the County's Personnel Regulations and Accounting Procedures significantly reduces internal controls relating to time reporting, prevents management from timely detecting and correcting misreported time, and increases the risk that changes may be made to employees' time without their knowledge. Additionally, proper documentation to support the compensation of employees is not being maintained.

Recommendation: Precinct 6 management was informed of the above-mentioned Time Sheet discrepancies. Based on that discussion, they communicated to employees the importance of complying with the County's Personnel Regulations and Accounting Procedures relating to Time Sheets. Although the results of testing for 92 full time employees' Time Sheets for a subsequent payroll beginning on January 28, 2012, showed significant improvements, Precinct 6 should:

- Implement steps to verify that a Time Sheet is submitted and retained for each employee paid each pay period.
- Continue compliance efforts by periodically discussing the Time Sheet requirements with existing employees and develop an employee orientation program to train new employees on the proper procedures for completing, correcting, approving, and processing Time Sheets.
- Consider using senior personnel who are not responsible for Time Sheet processing to review Time Sheets periodically for compliance with Personnel Regulations and Accounting Procedures.

Additionally, every attempt should be made to obtain a missing Time Sheet(s) prior to processing payroll. In the event they are unable to obtain a Time Sheet, their efforts should be documented in writing and submitted to the Constable for approval. The Time Sheet(s) should be obtained in sufficient time to process any corrections within the guidelines of the Personnel Regulations and Accounting Procedures.

Management Response: We implemented the following steps to verify that a Time Sheet is submitted and retained for each employee paid each pay period by implementing the Time Sheet Name List. Lieutenants are responsible for turning in the Time Sheets for each employee that reports to them to ensure that all Time Sheets are complete. The Lieutenants and the Payroll Clerk meet and review Time Sheets. Time Sheet Check off list is provided to each Lieutenant that is signed by both the Lieutenant and the Payroll Clerk. The list will be kept with the Time Sheet records. The Payroll Clerk will enter the Time Sheets.

We are mandating all employees to attend Time Sheet training. We will establish and orientation program to train new employees on the proper procedures for completing, correcting, approving, and processing Time Sheets. The following will be included in this training; Supervisor's Time Sheet Check List, Employee Time Sheet Check List, and an Administrative Directive have been established and distributed to Precinct 6 employees.

There will be quarterly audits conducted by the Captain and the Chief to Review Time Sheets periodically for compliance with Personnel Regulations and Accounting Procedures.

We will ensure that all employees will submit their Time Sheet in a timely manner. In the event that an employee does not submit their Time Sheet, the Chain of Command will be notified and the Chain of Command will ensure that the employee in question will immediately turn in their Time Sheet.

Work Calendars

Background: The County uses the IFAS Payroll Module and DTE (Payroll System) to record all hours worked based on the Time Sheets provided by the employees. Within the Payroll System, employees may be assigned a calendar, which coincides with the days of the week that the employee is expected to work. Currently the Payroll System contains about 80 work calendars to accommodate the various work schedules utilized by County departments. The calendar is used to populate the time for the department's payroll for each pay period (i.e., eight hours are automatically loaded into the day the employee is expected to work - referred to as "Pre-post"). This Pre-posting of hours is used to reduce the data entry requirements for the departmental payroll clerk by only requiring changes to be made to the Pre-posted hours (i.e., reflect the use of vacation, compensatory time, sick leave, etc.). Precinct 6 also maintains a duty roster documenting each employee's schedule and work days and hours.

Issue: The work calendars assigned to Precinct 6 employees did not match the days worked as indicated on the Time Sheets. Ninety-two full time employees' calendars assigned per the Payroll System were compared to the days worked indicated on the Time Sheets. Twenty-six employees (28.3%) had an assigned calendar that was inconsistent with the days worked. In addition, the Time Sheets were compared to the duty roster provided by management and the majority of the calendars did not match the duty roster and not all employees were included on the duty roster.

Assigning work calendars that do not agree with the employee's work schedule:

- Increases the risk that the employee could be incorrectly paid.
- Benefit balances (e.g., holidays, vacation, and compensatory time) could be misstated. For example, one employee did not get compensatory time worked during a holiday in accordance with Personnel Regulations due to a combination of a Time Sheet entry errors and the assignment of the wrong calendar. Additionally, the chances of detecting this error would have been improved if the proper calendar had been assigned in the Payroll System.
- Requires the payroll clerk to correct the 26 employees with the incorrect calendars manually each pay period, thereby increasing the level of effort required to process payroll and the chance of errors.

Recommendation: Precinct 6 should work with the County Auditor's Payroll Audit Department to identify and have the proper calendars assigned to employees. In addition, Precinct 6 should implement procedures where all employees are included on the duty roster and the duty roster is routinely reviewed and compared to the Payroll System calendars to validate the assignment of the correct calendars.

Management Response: We have implemented procedures where all employees are included in the duty roster and duty roster is reviewed and compared to Payroll System calendars monthly. Quarterly audit to be conducted by Captain and the Chief or designated personnel.

Secondary Employment

Background: Precinct 6 deputies, with management's approval, may obtain secondary employment during off hours, hours not being paid by Precinct 6. Duties performed include services such as directing traffic for parking facilities and providing security at various facilities. This secondary employment is for entities other than the County and the payment for performing the services is made directly to the deputy.

Issue: Precinct 6 does not have a process or controls in place to track and monitor the time worked for a secondary employer to ensure the deputy is not working for the secondary employer during the same hours for which time is being paid by the County. Based on limited procedures performed due to the lack of available external information, one instance (day) was identified where a deputy's Time Sheet reflected the same hours worked for both the County and a secondary employer. With the proper tracking and monitoring controls in place, the prevention or the likelihood of this error being identified timely would have been improved.

Recommendation: Precinct 6 should implement controls or a process that tracks and monitors deputies' secondary employment. Precinct 6 should work with the County Auditor's System and Procedures Department to develop procedures for the tracking and monitoring of secondary employment. At a minimum, the procedures should include indication of the approval to work the secondary employment (form to indicate basic information about the employer, work schedule – days and time of day, signature and date lines for the deputy and management, and an acknowledgement that the deputy understands that the time worked cannot conflict or coincide with County time); the tracking by County pay period of the time worked at the secondary employment (i.e., the employer, the days worked, the start and stop times worked, etc.); periodic review of the approved secondary employment work schedule to the duty roster to identify possible conflicts; and reconciling the time reported on the Time Sheet each pay period with the time devoted to the secondary employer.

Management Response: We have assigned all divisional commanders (Lieutenants) to be responsible for all employees under their command as it relates to secondary employment. They are responsible to track and monitor, and approve any secondary employment which includes making sure that the day and time of day does not conflict or coincide with county time. Quarterly audits to be conducted by Captain and the Chief or designated personnel.

Start and Stop Times

Background: Pursuant to Procedure O.1, an employee must “complete a time record (County Auditor's Form 1084B-1 Time and Attendance Record (lunch in minutes), or County Auditor's Form 1084B-2, Time and Attendance Record (lunch from-to), at least bi-weekly, and sign and date the time record attesting to the accuracy of the reported time.” In addition, the County Attorney has determined that actual time worked must be verifiable, and as such, it is strongly recommended that start and stop times be included on the time records of all employees.

Issue: Start/Stop times recorded on Precinct 6 employees' Time Sheets may not be reflective of the actual times worked as 25 of the 40 employees interviewed (62.5%) indicated that, in some circumstances, the actual hours worked were not necessarily reflective of the time recorded on the Time Sheet. In an analysis of start and stop times recorded on the interviewees' Time Sheets: 287 of 363 of the Time Sheets (79.1%) used a standard pattern (i.e., 8:00 am to 4:00 pm, 6:00 am to 2:00 pm, etc.) and 297 of 363 of the Time Sheets (81.8.0%) recorded a standard 8 hours per day. As the interviewees informed us that a secondary means to track these differences was not maintained, additional analysis could not be performed.

Performing the same analysis for all employees revealed 849 of 1,029 Time Sheets (82.5%) used a standard pattern (i.e., 8:00 am to 4:00 pm, 6:00 am to 2:00 pm, etc.) and 874 of 1,029 Time Sheets (84.9%) recorded a standard 8 hours per day. Employees in deputy positions recorded standard patterns or standard hours (8 hours/day) on their Time Sheets 83.4% and 83.2% of the time, respectively. While the patterns themselves may not necessarily represent a problem, considering the nature of law enforcement activities, the lack of fluctuation in start and stop times and the standard hours reported appears unusual.

Recommendation: During discussion of issues identified relating to County Personnel Regulations and Accounting Procedure Compliance above, management informed us that they had communicated the importance of recording the actual start and stop times to employees. Precinct 6 should continue compliance efforts by periodically discussing the Time Sheet requirements with existing employees to maintain familiarity with the process. In addition, as part of Precinct 6's new employee orientation, training on the proper Time Sheet completion and correction process should be provided.

Since Procedure O.1 strongly recommends and Precinct 6 has endorsed using start and stop times, and the Auditor Forms currently have the ability to capture these times, Precinct 6 should continue to instruct all personnel to record time actually worked including the start and stop times and the number of hours worked each day.

Based upon guidance provided by the County Attorney's Office, the County Auditor's System and Procedures Department should modify Procedure O.1 and forms 1084B-1/1084B-2 to require the use of start and stop times.

Management Response:

Precinct 6 We have implemented directives as it relates to complying with the County Auditor's system and procedures relating to stop and start time. As Emergency 1st Responders, our procedure is to work 8 hour shifts while remaining on call during lunch or break. Daily Activity Reports are required of all staff at the time that the Time Sheet is turned in. In addition all Deputies are required to sign on (S.O.) by radio. Daily roll calls have been mandated for each Sergeant to conduct. Copies of the roll call is submitted to the Chain of Command.

Systems and Procedures Procedure O.1 has been modified to require the use of start and stop times.

Payroll System Password

Background: Precinct 6 utilizes the Payroll System to enter payroll related information and record time for employees. Procedure O.6-1 – User Access to IFAS (Procedure O.6-1), states:

“An employee granted access to IFAS is not to allow any other person to gain access to IFAS with the employee’s password and the employee is not to use any other user’s password to gain access to IFAS. Use of another user’s password to IFAS will be considered a computer system security violation and access to IFAS may be terminated.”

Procedure O.6-1 and the applicable forms used to request and authorize a user’s access includes the following statement:

“I hereby understand that Chapter 33 of the Texas Penal Code provides for prosecution of a person who “...knowingly accesses a computer, computer network, or computer system without the effective consent of the owner.” I further understand that the effective consent granted to me provides for me to gain access to the computer system(s) using only my password(s) and not allowing any other person to use my password(s) to gain access to the computer system(s). I understand that the password(s) assigned to me are my responsibility and that I will not knowingly or intentionally allow others to access the computer system(s) with my password(s). If I feel that a violation of the computer system(s) has occurred, I will notify the ITC-IFAS Security Administrator immediately.”

Issue: The Chief Clerk informed Audit Services that because a user ID had not been requested for the payroll assistant, she has shared her username and password with the payroll assistant in order to process the payroll in the Chief Clerk’s absence.

In addition to representing a system security violation and a possible violation of Chapter 33 of the Texas Penal Code, the sharing of user credentials to access automated systems presents an internal control weakness in that management may not have intended to provide the same level of access, as well as, the inability to identify which employee performed which tasks in the event of improprieties.

Recommendation: The Chief Clerk should immediately discontinue sharing her password, immediately change her IFAS password, and complete County Auditor’s Forms 281A and 281PRF for the payroll assistant to gain access to IFAS and DTE and have them approved, as required by Procedure O.6-1, by the Constable.

Management Response: The Chief Clerk understands that her password is only intended for her use. The Chief Clerk will receive additional training in IFAS. Also the Assistant Chief Clerk will be trained in IFAS and will be issued their own password. Any personnel approved by the Chain of Command assigned to work with the Chief Clerk will receive their own password for IFAS. They also understand that they will be the only ones to use their password.