Office of Legislative
Auditor General

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August 20, 2009

FINAL REPORT TRANSMITTAL LETTER

Honorable Wayne County Commissioners:

Enclosed is the final copy of the Office of Legislative Auditor General's Corrective Action Plan and the Auditor General's assessment, for the Wayne County Commission, County Commission Special Payroll Examination corrective action plan engagement, dated July 29, 2009, DAP No. 2009-57-805. The contents of this final report did not change from the draft report previously issued. The report was accepted by the Audit Committee at its meeting held on August 11, 2009, and formally accepted by the Wayne County Commission on August 20, 2009.

We are also pleased to inform you that the officials from the Wayne County Commission, Department of Public Services, and the Office of the Prosecuting Attorney provided their full cooperation. If you have any questions, concerns, or desire to discuss the report in greater detail, we would be happy to do so at your convenience. This report is intended for your information and should not be used for any other purpose. Copies of all Office of Legislative Auditor General's final reports can be found on our website at http://waynecounty.com/mygovt/comm/AuditReport.aspx.

Willie Mayo, CPA, CICA
Auditor General

REPORT DISTRIBUTION

Wayne County Commission, Office of Administration
Bill Johnson, Director of Administration
Dwayne Seals, Commission Budget Director

Department of Public Services
James A. Jackson, Director
Keith Lee, Director, Division of Equipment / DPS

Office of the Prosecuting Attorney
Honorable Kym Worthy, Prosecuting Attorney
Donn Fresard, Chief of Staff

Wayne County Department of Management and Budget
Carla E. Sledge, Chief Financial Officer
Terry Hasse, Director of Grants/Contract Administration

Wayne County Executive

RESOLUTION

No. 2009-499

By Commissioner Woronchak and Co-sponsored by Commissioner Varga

RESOLVED, by the Wayne County Commission this 20th day of August, 2009 that approval be, and is hereby, granted approving the corrective action plan report including the Auditor General's Assessment on the attestation report of the Wayne County Commission's Special Payroll Examination; the report is dated July 29, 2009.

(2009-57-805)

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July 29, 2009

DAP No. 2009-57-805

Honorable Gary Woronchak, Chairman
Audit Committee
Wayne County Commission
County of Wayne, Michigan
600 Randolph, Suite 445
Detroit, MI 48226

Subject: **Corrective Action Plan,** including the Auditor General's Assessment, dated June 15, 2009; for the Audit of County Commission Special Payroll Examination.

Dear Chairman Woronchak,

In accordance with Government Auditing Standards issued by the Comptroller General of the United States, and the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors, the Office of Legislative Auditor General (OAG) requested the County Commission to submit a Corrective Action Plan (CAP) for the forty seven (47) recommendations identified in the County Commission Special Payroll Examination – Attestation Report dated December 12, 2008.

The commission's Department of Administration provided the CAP as requested. Attached is a Summary and Assessment of the CAP prepared by the OAG. The summary schedule includes: the report recommendations, management's comments on the findings and recommendations, management's action taken or planned, whether management has or intends to implement the recommendation, responsible person/area, implementation or targeted implementation date, and the Auditor General's assessment.

Our assessment of the CAP indicated 47 recommendations, which sufficient actions by commission has resolved 30 of the 43 recommendations addressed to the commission, eight of the recommendations are currently in progress, four recommendations management did not agree, and one recommendation sufficient action was not taken. Therefore, a follow-up review will be necessary. Our assessment of the three recommendations addressed to the Department of

Public Services indicated sufficient action on three recommendations, therefore no follow-up is deemed necessary. Also, our assessment of the one recommendation addressed to the Prosecuting Attorney's Office indicated sufficient action is in progress, however a follow-up review may be deemed necessary.

Respectfully submitted,

Willie Mayo, CPA, CICA
Auditor General

Pc: Honorable Edward Boike, Chairman, Commission
Bill Johnson, Director of Administration
Dwayne Seals, Budget Director, Commission
Carla E. Sledge, Chief Financial Officer
Terry Hasse, Director, Grants & Contract Administration
James A. Jackson, Director, Department of Public Services
Keith Lee, Director, Division of Equipment / DPS
Honorable Kym Worthy, Prosecuting Attorney, Prosecuting Attorney Office
Donn Fresard, Chief of Staff, Prosecuting Attorney Office

Attachment

County Commission
Special Payroll Examination
Attestation Engagement – Agreed Upon Procedures

Summary and Assessment of
CORRECTIVE ACTION PLAN

	Auditor General's Recommendation	Management's Comments on Findings / Recommendations (Agree / Disagree)	Management's Action(s) Taken or Planned	Management has or Intends to Implement the Recommendation Yes/No	Responsible Person(s)/ Area	Implementation or Targeted Implementation Date	Auditor General's Assessment
08-01	Amend the Commission Rules of Procedure to state the chief operating officer (COO) position be appointed by a majority of the commissioners serving at the will of the commission. Additionally, this individual should be given the responsibility and authority to manage the commission's central staff and establish administrative policies and procedures for the entire commission body.	Disagree	The Commission Chair does not agree with this recommendation. It is his opinion that the Commission Chair is already elected by all of the commissioners and reports to all of the commissioners; therefore, he should be able to appoint this key position in his administration. Further, since the Commission Chair is held accountable to the full commission, he believes it is important that the COO continue to be exclusively supervised and directed by the Commission Chair.	No - for reasons stated in the previous column	Commission Chair	Not Implemented	Leadership disagrees with the assertion about the risk related to the underlying finding and associated recommendation; it appears management has assumed the risk inherent in the finding/recommendation by not implementing any corrective action.
08-02	Hire a permanent director for the commission counsel and commission clerk departments. This will provide stability and assurance that these individuals are committed to the interest of the entire commission and not subject to undue pressure that may be exercised by the Chairperson.	Disagree	The Commission Chair believes there is no evidence that making these positions permanent will improve the overall operation of the commission.	No – for reasons stated in the previous column	Commission Chair	Not Implemented	Leadership disagrees with the assertion about the risk related to the underlying finding and associated recommendation; it appears management has assumed the risk inherent in the finding/recommendation by not implementing any corrective action.

County Commission
Special Payroll Examination
Attestation Engagement – Agreed Upon Procedures

Summary and Assessment of
CORRECTIVE ACTION PLAN

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08-03A	Commissioners should strengthen the rules related to recordkeeping for commission central staff and legislative aides and require the administrative staff to maintain checklists in the hiring and termination processes, as well as requires background checks on all future employees hired by the commission.	Agree	A memo was distributed through the Office of the Chairman dated January 14, 2009 to all commissioners outlining policies and procedures for recordkeeping. Also, a meeting was held on March 12, 2009 to discuss the process. Background Investigation Forms and Employment Applications are now included in each new hire packet.	Yes	Office of the Chair/Office of Administration	Implemented	We reviewed a copy of the memo dated January 14, 2009 regarding the policies and procedures in effect for establishing uniform practices related to time reporting for commission legislative aides. We also reviewed the process for employment and confirmed the requirement for background checks. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-03B	A personnel review panel should be established that will interact and consult with the Commission Chair in all personnel related matters which would assist the chief personnel officer in hiring, evaluating merit increases, and termination of employees.	Agree	The commission has implemented a personnel review panel that is advisory in nature.	Yes	Commission Chair	Implemented	We confirmed that the commission has established a personnel review panel. This is an informal panel that acts in an advisory capacity. The panel includes five members of the commission. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-04A	Include in the commission budget amounts for legislative aides and central staff to attend job related workshops, staff development, and in-house training courses to enhance their proficiency in performing their assigned jobs.	Agree	The budget for the commission includes funds for training. In addition, staff attends the training that is offered by the county.	Yes	Office of the Chair/Budget Director	Implemented	Based on our inquiry, we confirmed the commission has budgeted funds for special training. We also confirmed that many of the central staff employees have also taken advantage of the training offered by the county. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-04B	Additionally, there should be departmental staff meetings held at least quarterly to discuss directives and other administrative matters to develop a more cohesive unit of government.	Agree	The commission is having quarterly staff meetings where various topics are discussed.	Yes	Office of Administration	Implemented	We confirmed the commission is holding quarterly staff meetings to which the OAG is invited. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-05	Best Practices recommend that hotlines be promoted organization-wide. The Prosecuting Attorney's Office, which has investigative immunity, should be responsible for a county-wide hotline. Budgeted funds for the current hotline should be re-	Agree	Deferred until funding is allocated.	Contingent on funding	Prosecuting Attorney's Office – Director of Administration	N/A without funding	During our inquiry, we confirmed that the Prosecuting Attorney's Office is in agreement with the recommendation and plans to implement if funding is made available. Based on our limited review

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	allocated from the executive branch to the Prosecuting Attorney's office.						of the action taken, management appears to be taking sufficient action to address the recommendation, although a follow up is deemed necessary when action has been completed.
08-06	In order to be in conformity with the Wayne County Fraud Investigation Policy Ordinance, the commission should re-allocate budgeted funds from the inspector general position to the Prosecuting Attorney's Office, and establish only one county-wide hotline to report suspected fraud, wrongdoing, or abuse.	Disagree	None	No	Commission Chair	Not Implemented	Leadership disagrees with the assertion about the risk related to the underlying finding and associated recommendation; it appears management has assumed the risk inherent in the finding/recommendation by not implementing any corrective action.
08-07	Commission leadership should develop strategies to identify risks and develop plans to mitigate the various business risks that may be encountered in commission operations. This plan can best be accomplished through brainstorming sessions and meetings with key department heads and decision makers within the legislative and executive bodies.	Agree	Various informal meetings have been held with leadership as well as management to discuss matters to mitigate the various business risks that the commission may encounter during operations.	Yes	Commission Chair	Implemented	Based on our inquiry we confirmed commission leadership has held various informal meetings to discuss matters to mitigate risk. One such meeting is the informal meetings that are held with the personnel panel. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-08A	The Rules of Procedure Committee is currently considering amending the commission rules to establish a personnel review panel that will interact and consult with the Commission Chairperson in all personnel related matters.	Agree	A personnel review panel has been established. The review panel is an informal panel that consults with the Commission Chair in all personnel related matters.	Yes	Commission Chair	Implemented	We confirmed that a personnel panel has been established. We obtained a list of five commissioners that are currently on the personnel review panel. This panel is an informal panel that acts in an advisory capacity. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-08B	The Rules of Procedure should be amended to require the legislative branch to follow the personnel policies of the Wayne County Personnel/Human Resources Department in addition to those adopted by the commissioners through the Rules of Procedure, and when a conflict exists, the Wayne County Personnel/Human Resources Department will prevail. This provides assurance that personnel policies are consistent throughout the county and in compliance with the applicable labor laws and regulations.	Disagree	Because management disagrees with the recommendation, no action has been taken or planned.	No	Commission Chairman	Not Implemented	Leadership disagrees with the assertion about the risk related to the underlying finding and associated recommendation; as a result management has assumed the risk inherent in the finding/recommendation by not implementing any corrective action.

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08-09A	The Commission should establish appropriate policies and procedures that ensure compliance with Management & Budget's Time Reporting Policy No. 12003, or adopt their own policies and procedures describing required payroll documents and processes that incorporate best practices.	Agree	The Office of Administration has implemented new policies and procedures for time reporting that comply with Management & Budget's time reporting policy.	Yes	Office of Administration	Implemented	The OAG has reviewed the policies and procedures implemented by the Office of Administration along with copies of the various time reporting documents. They appear to be in compliance with the county's time reporting policy and best practices. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-09B	Daily sign in sheets should be required to ensure employees are signing in at their actual arrival and departure times each day.	Agree	Sign-In sheets are provided to non-contractual employees. Each department (Administration, Policy Research, Fiscal, Public Information, Commission Counsel and Clerk of the Commission) receive timesheets for each employee to document arrival and departure times.	Yes	Office of Administration – Executive Assistant	Implemented	During our inquiry and review, management has combined the daily sign-in sheet with the bi-weekly timesheet. Each employee signs in on their timesheet at their arrival and departure time each day. Therefore, accurate time is captured for payroll. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-09C	The employees' supervisor should use the sign in sheets to determine whether the hours reflected on the time report sheets are accurate.	Agree	Supervisors of each department are required to sign timesheets each day attesting to appropriate time submitted.	Yes	Commissioners	Implemented	During our limited review of payroll, all timesheets contained a section for the supervisor to sign off on hours each day. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-09D	Work with commission counsel to ensure that time reports include an affirmative statement attesting to time being reported, and are in accordance with county and commission policies and rules.	Agree	All timesheets have an affirmative statement that is in accordance with county and commission policies and rules.	Yes	Office of Administration/ Commission Counsel	Implemented	During our limited review, the timesheets all contained an affirmative statement attesting to the time recorded. The affirmative statement is in accordance with county and commission policies and rules. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-09E	Commission administrative staff should not process payroll until all time reports are signed by the employee and have written evidence of supervisory review.	Agree	Time reports are reviewed by the timekeeper and returned to authorizing authority if incomplete.	Yes	Office of Administration	Implemented	During our limited review of payroll, it is not evident that all timesheets are being signed by a department head or immediate supervisor. Specifically, no one was signing off on the department heads' timesheets. However, after discussions with the Director of Administration, he has agreed in the future to sign off on these timesheets. Based on our limited review of the action taken or proposed to take, management appears to have taken sufficient action to address the recommendation.
08-10A	Each commissioner strictly adhere to appropriate policies and procedures that would ensure compliance with commission rules and all overrides be properly documented.	Agree	Commission agrees to this recommendation and plans to adhere to properly documenting all overrides.	Yes	Office of Administration	Implemented	During our inquiry, management states no overrides have occurred to date, but in the event overrides do occur they will be properly documented. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-10B	Commission strengthen their Rules of Procedure to ensure documentation for legislative aides working off-site is sufficient for accountability of daily activity, such as daily logs and weekly reports, be maintained in each commissioner's files. Those aides who work in the office should sign in and out daily.	Agree	As it relates to Policies and Procedures, as a suggestion the OAG provided timesheets designed to document legislative aides' activities as well as the Community Outreach Activity Form.	Yes	Office of Administration	Implemented	During our inquiry and review, management has created forms to capture the hours and detailed description of work performed off-site for legislative aides. All documentation must be presented to their assigned commissioner before a memo is created, signed, and forwarded for payroll processing. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-10C	Work with commission counsel to ensure that time reports includes an affirmative statement attesting to time being recorded in accordance with county and commission policies and rules.	Agree	All timesheets have an affirmative statement that is in accordance with county and commission policies and rules.	Yes	Office of Administration/ Commission Counsel	Implemented	We confirmed the timesheets contained an affirmative statement attesting to the time recorded. The affirmative statement is in accordance with county and commission policies and rules. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-10D	Payroll for individual legislative aides should not be processed until all required documentation to support the payroll is properly submitted.	Agree	Provided each commissioner with Pay Schedule dates. Follow up calls are made to ensure receipt of appropriate documents.	Yes	Commissioners/ Office of Administration	Implemented	Based on our inquiry, we confirmed that payroll is not processed until all supporting documentation is submitted. We also observed during our limited review the timesheets all contained an affirmative statement attesting to the time recorded. The affirmative statement is in accordance with county and commission policies and rules. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-11	Develop contractual employee payroll processing controls to ensure that payments do not exceed the approved contract amounts, and when they do, the legislative aide's contract should be amended accordingly. Also, ensure that any corrections to payroll are completed in timely manner.	Agree	In case of hours worked beyond those stated within the contract, the commissioner must sign a Contractual Certification with the employee in the area listed under the "worked beyond contractual hours".	Yes	Commissioners/ Office of Administration	Implemented	During our review and inquiry, management has taken the necessary action to document hours that exceed the contract for legislative aides by amending the Contractual Certification form to capture the exceeded hours. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-12A	A thorough review is completed of each employee's personnel file to ensure all essential documents are included and immediately identify those employees who do not have I-9 forms in their files and expedite the process of completing them before the end of this year.	Agree	The Office of Administration is currently in the process of reviewing each of the personnel files to ensure all required documentation is present.	Yes	Office of Administration	January 31, 2010	During our inquiry, we confirmed that the Office of Administration is in the process of identifying all employees that do not have necessary documentation in their files including the I-9 form. Based on our limited review of the action taken, management appears to be taking sufficient action to address the recommendation, although a follow up is deemed necessary when action has been completed.
08-12B	Implement a policy to monitor personnel files to ensure they are properly maintained.	Agree	The Office of Administration is currently in the process of developing a policy for monitoring of personnel files.	Yes	Office of Administration	January 31, 2010	During our inquiry, we confirmed that the office of administration is in the process of implementing a policy to monitor the personnel files to ensure they are properly maintained. Based on our limited review of the action taken or planned, management appears to be taking sufficient action to address the recommendation, although a follow up is deemed necessary when action has been completed.

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08-12C	Adequate job descriptions are established and maintained in each employee's personnel file.	Agree	The Office of Administration is in the process of developing job descriptions for all central staff and will place in each employee's personnel file.	Yes	Office of Administration	January 31, 2010	During our inquiry, we confirmed that the Office of Administration is in the process of developing job descriptions for central staff employees. Based on our limited review of the action taken or planned, management appears to be taking sufficient action to address the recommendation, although a follow up is deemed necessary when action has been completed.
08-13A	The Chair of the Commission report to the entire commission the amount allocated to each commissioner prior to the beginning of the fiscal year and make periodic reports to the full commission body on incurred expenditures.	Agree	Budget Director prepares budget for approval by the Chair and sends a letter to each commissioner advising of their allotment.	Yes	Office of the Chair/Budget Director	Not Implemented	During our inquiry, the Budget Director prepares the budget. The Chairman approves the budget and forwards each commissioner their allocations for the fiscal year. The process is a continuation of prior years where there was no transparency as to what each commissioner was receiving. Based on our limited review of the action taken, management appears to not have taken sufficient action to address the recommendation.

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08-13B	All personnel costs, including those of commission legislative aides, are properly charged to the commissioner's budget for whom the services are being performed.	Agree	Except where process states otherwise.	Yes	Office of the Chair/Budget Director	Implemented	During our review, we confirmed all personnel costs, including those of commission legislative aides, are properly charged to the commissioner's budget for whom the services are being performed. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-13C	Amend the Rules of Procedure to identify the number of personnel assigned to each office holder of the commission, such as the Chair, Vice-Chair, Vice Chair Pro-Temp, and the Chairs of the Ways and Means and Audit Committees.	Agree	Complete	Yes	Office of the Chair	January 31, 2010	During our inquiry, we found the rules have not been amended to identify the number of personnel utilized by office holders. The rule to offer additional staff is an unwritten rule established by the commission, which allows office holders to utilize personnel charged to central staff budget. Based on our limited review of the action taken, management appears to not have taken sufficient action to address the recommendation.

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08-14	All salary increases or promotions should be approved by the proposed personnel review panel, or at a minimum, periodically disclosed to the entire body. In addition, rationale for the increases and promotions should be documented in the employee's personnel file.	Agree	The Office of the Chair can advise the review panel of actions taken or actions that he plans to take.	Yes	Office of the Chair	Implemented	During our inquiry, we confirmed that a personnel panel has been established. We also confirmed that all significant decisions regarding personnel matters will be discussed with the personnel panel. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-15A	All commission new hires should go through the same hiring procedures as other county employees including drug screens, background checks, and conflict of interest disclosure.	Agree	The commission has amended procedures to require background checks for all non-union employees.	Yes	Office of the Chair	Implemented	During our inquiry, we confirmed that the commissioners have adopted their own process for new hires in accordance with the hiring process of Personnel/Human Resources, which also includes background checks. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

Summary and Assessment of
CORRECTIVE ACTION PLAN

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08-15B	In those instances where a prospective employee has a criminal history or a conflict of interest, it should be fully disclosed and an assessment completed for the rationale of hiring and a copy placed in their personnel file.	Agree	In those instances, the information will be documented and placed in the care of Personnel/Human Resources.	Yes	Office of the Chair/Office of Administration	Implemented	During our inquiry, we confirmed that the commissioners have amended their procedures to include requiring all criminal history and conflicts of interest to be documented and placed within Personnel/Human Resources. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-16A	All commission employees adhere to the county's personnel policy along with the Wayne County Commission policy on documenting and receiving approval for outside employment and filing with the Department of Personnel.	Agree	The Office of Administration is in the process of developing policies and procedures for documenting outside employment.	Yes	Office of the Chair/Office of Administration	January 31, 2010	During our inquiry, we confirmed the Office of Administration is currently in the process of adopting the policy of Personnel/Human Resources on outside employment. Each employee working outside of the county will be required to fill out a form and file it with the Office of Administration and Personnel/Human Resources. Based on our limited review of the action taken or planned, management appears to have taken sufficient action to address

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							the recommendation, although a follow up may be necessary when the action has been completed.
08-16B	Annually, sending a notification to employees reminding them of the need to obtain approval for any outside employment.	Agree	The Office of Administration is in the process of developing policies and procedures for documenting outside employment.	Yes	Office of Administration	January 31, 2010	During our inquiry, we confirmed the Office of Administration is currently in the process of adopting the policy of Personnel/Human Resources on outside employment. Each employee working outside of the county will be required to fill out a form and file it with the Office of Administration and Personnel/Human Resources. They will also be required to submit a new form on an annual basis. Based on our limited review of the action taken or planned, management appears to be taking sufficient action to address the recommendation, although a follow up may be necessary when action has been completed.

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08-17A	Provide supervision and monitoring procedures to ensure that Personnel Policies and Procedures of the commission are adhered to.	Agree	The Office of Administration is in the process of developing policies and procedures.	Yes	Office of Administration	January 31, 2010	During our inquiry, we confirmed leadership and the Office of Administration are developing policies to ensure monitoring of procedures to mitigate risk. Based on our limited review of the action taken or planned, management appears to be taking sufficient action to address the recommendation, although a follow up may be necessary when action has been completed.
08-17B	Additionally, require all legislative branch employees be given a copy of the Personnel Policy and Procedures and sign-off biennially that they have read, understand, and agree to comply with the Personnel Policy and Procedures applicable to their related job responsibilities.	Agree	The Office of Administration is in the process of developing policies and procedures for employee sign off attesting to compliance with the commission's policies and procedures.	Yes	Office of Administration	January 31, 2010	During our inquiry, we confirmed the Office of Administration is currently drafting policies and procedures and will mandate all employees to sign attesting to having received a copy and understand the policies in place. This form will be placed in each employee file within the Office of Administration. Based on our limited review of the action taken or planned, management appears to be taking sufficient action to address

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							the recommendation, although a follow up may be necessary when action has been completed.
08-18	Commission leadership and the OAG strictly adhere to the county ordinance that specifies an audit is to be conducted every two years.	Agree	Commission Leadership has implemented this recommendation by a written Budget Policy Statement for FY 2009, which states the commission and the Legislative Auditor General will coordinate to conduct an audit of the operations of the Commission as required by Section 65-8 of the Wayne County Code of Ordinances.	Yes	Office of the Chair	Implemented	During our review, a memo dated 5/17/09 issued by leadership agrees to the Wayne County Ordinance Section 65-8 which states an audit is to be conducted of the operations of the commission as required every two years. We also confirmed that the procurement of an audit of the commission is in process. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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CORRECTIVE ACTION PLAN

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08-19A	The commission is currently considering amending its Rules of Procedure to establish a personnel review panel. The review panel will not have power to overrule an action or decision of the personnel officer, but any rule committee member may recommend to the full commission that it overrules or modifies actions taken by the personnel officer.	Agree	A personnel panel has been established, and consists of five members.	Yes	Office of the Chair	Implemented	During our inquiry, we confirmed that a personnel panel has been established. We obtained a list of five commissioners that are currently on the personnel review panel. This panel is an informal panel that acts in an advising capacity. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-19B	The Personnel Policy and Procedures for contractual employees be expanded to require commission legislative aides working off-site to maintain dialogues, sign in and out when in the office, and submit weekly activity reports to their assigned commissioner; these reports should be retained in each commissioner's file to support assertions being made by that commissioner as to time worked by the aide while off-site.	Agree	Action taken to address this recommendation was enclosed in the memo dated January 14, 2009 from the desk of the Chair regarding establishing uniform practices related to time reporting for commission legislative aides.	Yes	Commission	Implemented	During our review, we confirmed that commission leadership and the Office of Administration has implemented policies and procedures along with detailed forms for legislative aides that capture the required information to verify duties and time in the field for payroll and verification purposes. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-20A	The Director of Public Services immediately discontinues any practice of assigning county vehicles to officials within the executive and legislative branches when the purpose for its use is not in compliance with the Vehicle Ordinance.	Agree	Public Services immediately discontinued and put in place a control to mitigate the practice of assigning county vehicles to officials within the executive and legislative branches for use other than county purposes.	Yes	Equipment Division / DPS	Implemented	During our inquiry, we confirmed Public Services management has implemented a policy to prohibit assigning county vehicles to officials within the executive and legislative branch when the purpose is not for the use of the county and in accordance with the Vehicle Ordinance. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-20B	The Director of Public Services request an amendment to the Vehicle Ordinance, if deemed necessary, to include a provision for reimbursing the county for those instances when an elected official, that receives a monthly flat rate mileage allowance, requests the use of an unassigned county vehicle to conduct business or to attend a public event.	Agree	This process is currently in progress. I recommend that the Wayne county Vehicle Ordinance be amended with the following language: **Sec. 33-5. Individuals eligible to operate county vehicles.** *(b) Individuals ineligible to operate county vehicles.* (2) No individual shall be assigned a county vehicle that receives a monthly flat rate vehicle allowance.	Yes	Equipment Division	Upon Commission Approval	During our inquiry, we confirmed Public Services management is currently in the process of soliciting the commission to amend the Vehicle Ordinance to comply with the recommendation. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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			Exemptions – if deemed necessary to temporarily assign a vehicle, provisions must be made to reimburse the county for those instances deemed necessary to conduct business or to attend a public event.				
08-20C	The Director of Public Services formalize policies and procedures over the assignment of vehicles from the DPS pool of vehicles including, but not limited to, documenting the purpose and recording mileage incurred while in operation, to ensure the assignments are in compliance with the Wayne County Vehicle Ordinance.	Agree	Procedures have been changed to address pool vehicle assignments as recommended. The Equipment Division currently uses two pool vehicle log sheets that capture information that includes the purpose of the assignment and mileage. One sheet is used for loaner vehicles for individuals that have vehicles in for repair. The other log sheet is for employees that are assigned pool vehicles for short term needs. This sheet has been distributed to other divisions within DPS that have pool vehicles at their disposal.	Yes	Equipment Division	Implemented	During our review, we obtained copies of the amended policies and procedures, loaner log, and loaner pool log and confirmed they capture the purpose and mileage to ensure the assignments are in compliance with the Wayne County Vehicle Ordinance. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-21	The Director of Administration's payroll personnel should review timesheets to ensure that they are signed before being accepted.	Agree	The timekeeper for the commission conducts this function.	Yes	Office of Administration – Executive Assistant	Implemented	During our limited review of payroll it is not evident that all timesheets are being signed by a department heads or immediate supervisor. Specifically, no one was signing off on the department heads' timesheets. However, after

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							discussions with the Director of Administration, he has agreed in the future to sign off on these timesheets. Based on our limited review of the action taken or proposed, management appears to have taken sufficient action to address the recommendation.
08-22	The Director of Administration's payroll personnel should implement procedures to ensure that all central staff timesheets have a department or division head's approval before being accepted for processing of payroll.	Agree	The Office of Administration for the commission has informed staff of the policy and advises staff that no time will be entered until the requirement is complete.	Yes	Office of Administration	Implemented	During our inquiry, we confirmed the commission has implemented a policy in accordance with Management & Budget Policy 12003 regarding time reporting. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-23	The Director of Administration should not process payroll for any commissioners' employee without a properly approved Contractual Certification Form or when this form is completed prior to the end of the pay period. The use of photocopied forms where changes are made to the pay period only should also be discouraged. In addition, no commission employee should be allowed to sign a Contractual Certification Form on behalf of the commissioner.	Partially Agree	After further discussion regarding this issue with the OAG, it was determined that there are instances in which commissioners are unavailable to sign Certifications. The recommendation is that the commissioner in question should call the Director of the Office of Administration to inform him/her of when they are unavailable to provide a signature. The Director of the Office of Administration will then sign off on that authorization.	Yes	Office of Administration	Implemented	During our review and inquiry, all of the timesheets memoranda for the legislative aides and contractual employees have been signed off by the commissioner. In the instances where the commissioner was not be able to sign in a timely manner, a verification process is completed by the Office of Administration and the Director of Office of Administration will sign attesting to the time submitted on the memorandum. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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08-24	The Director of Administration's Office should implement procedures to ensure that personnel files and other important information are stored in locked cabinets with access limited to authorized personnel.	Agree	Currently personnel files are stored in a locked cabinet.	Yes	Office of Administration	Implemented	During our observation and inquiry, personnel files are kept in a discrete area within the Office of Administration. The cabinet is locked and only assigned individuals have access to the key. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
08-25	The commission should implement procedures to ensure that the Wayne County Personnel Department conducts background checks for all of its employees. The commission should also maintain a copy of each employee background check in its own personnel files.	Agree	The commission submits required document to conduct background checks on new hirees effective February 5, 2009. At this time the Office of Administration receives no documents related to the outcome of the results.	Yes	Office of Administration	Implemented	During our inquiry and review, management has implemented a policy to conduct background checks on all new hires during the hiring process effective February 5, 2009. Based on our limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

County Commission
Special Payroll Examination
Attestation Engagement – Agreed Upon Procedures

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08-26	The commission should implement procedures to ensure the completion and maintenance of Form I-9, Employment Eligibility Verification, for all employees.	Agree	The Office of Administration is in the process of reviewing each file for compliance. Where insufficient information is found the employee will be notified and requested to complete missing information.	Yes	Office of Administration	January 31, 2010	During our inquiry, management is in the process of placing completed I-9 forms in each employee folder. Based on our limited review of the action taken, management appears to be taking sufficient action to address the recommendation, although a follow up is deemed necessary when action has been completed.
08-27	A personnel policy and procedures manual should be developed and distributed to employees in either hard copy form or electronically. This manual should be reviewed and updated periodically by the Chair of the Commission.	Agree	We are currently in the process of developing and distributing a hard copy of the policies and procedures to the employees. All employees will sign off on an affidavit stating they have received a copy and understand the policies and procedures. All affidavits will be kept within each employee's personnel file located in the Office of Administration.	Yes	Office of Administration	January 31, 2010	During our inquiry, management is currently drafting the policies and procedures and will have all employees sign attesting to having received a copy and understand the policies in place. This form will be placed in each employee file within the Office of Administration. Based on our limited review of the action taken, management appears to be taking sufficient action to address the recommendation, although a follow up is deemed necessary when action has been completed.