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January 22, 2024

Veerinder Taneja, Director of Public Health  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

**Re: Auditor's Report – Review of Time Keeping and Offboarding Controls**

In accordance with the Local Government Code, the Auditor's Office performed a review of the time keeping and offboarding controls in place for Public Health Department during the period October 1, 2022 through September 30, 2023. During the twelve months, Public Health expended over \$47 million in salaries and fringe benefits. The objective of the review was to determine whether controls over time keeping and offboarding were adequate to ensure accurate employee records and compliance with grant requirements.

We observed controls over offboarding and time keeping should be improved. This issue and management's action plan is described in further detail on the following page. We also discussed less significant issues with management.

We appreciate the cooperation of Public Health staff during the review. If you have any questions, please do not hesitate to call.

Sincerely,

  
Kimberly M. Buchanan, CPA  
Tarrant County Auditor

*Attachment:*  
Management's response

*Distribution:*  
Chandler Merritt, County Administrator  
Catherine Andler, Associate Director of Fiscal Management

INTERNAL AUDIT REPORT  
**REVIEW OF TIME KEEPING AND OFFBOARDING CONTROLS**  
January 22, 2024

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Background: The Public Health Fiscal Management Office is responsible for notifying Human Resources of specific personnel changes, including terminations and retirements, through designated forms known as CS-3s and CS-5s. In addition, all departments within Public Health have designated personnel responsible for the review and approval of time and mileage entries for employees.

Public Health utilizes internal controls to assist with offboarding and time keeping procedures, including Action Request Forms, paper timesheets, shared calendars, and mileage logs. Action Request Forms are generated by the departments within Public Health and submitted to the Fiscal Management Office. The Fiscal Management Office creates a related CS-3 or CS-5 form and submits to Human Resources for certain action types. The Auditor's Office Payroll department is responsible for processing paychecks.

What is the issue: We observed three incidents that resulted in incorrect payments to employees. Specifically:

- A delay in submitting a CS-3 separation form to Human Resources resulted in an overpayment to a terminated employee.
- Failure to record an employee's absence after the expiration of sick pool leave resulted in an overpayment for time not worked.
- A part-time employee's time was approved as mileage when it should have been regular time, resulting in an overpayment for mileage and underpayment for time worked.

Subsequent to the audit period but prior to the issuance of this report, an additional employee was paid for time not worked. The employee went on an "away without pay" inactive status in SAP. The overpayment occurred because a correction was needed to the employee's time record. Their status was changed from inactive to active to facilitate the change. Public Health did not inform Human Resources to inactivate the employee's status after making the changes. Because the employee is salaried and records time on an exception basis, a paycheck was rendered for time not worked.

Why it matters: Timely submission for personnel changes and correct time keeping is imperative for the accurate processing of moneys due to employees. Overpayments to current or terminated employees can be difficult to recoup.

Recommended action: Public Health should develop checklists for processing employee changes when an Action Request Form is submitted and initiate reminders to follow-up on outstanding items. Time approvers should review paper timesheets, shared calendars, and mileage logs when approving time in SAP. Additionally, the Fiscal Management Office should utilize ad hoc reporting in SAP to evaluate employee active statuses.

Management's Action Plan: Management understands the importance of accurate and timely submission of actions affecting payroll. Therefore, management will develop additional procedures for the review of personnel changes and time keeping.



## Public Health

February 1, 2024

Dear Auditor Buchanan,

Thank you for the audit report regarding the Review of Time Keeping and Offboarding Controls, dated January 22, 2024. Tarrant County Public Health appreciates the professionalism, oversight, and recommendations provided by the Auditor's Office.

Tarrant County Public Health recognizes the issues found and discussed in the internal audit report and plans, or has begun to, improve its internal controls by implementing the following efforts along with the Public Health Human Resources team:

Develop and implement a checklist for processing employee changes utilizing the Action Request Form submitted, to ensure proper and timely completion of all action items. Notifications have also been made, and will continue, to Division Managers about the importance of timely notifications and Action Request Form submissions to the Public Health Human Resource team for processing. SAP Ad-Hoc reports will be created and utilized to evaluate employee active or inactive statuses.

Continue to provide "refresher" Time Approver trainings to appropriate staff via emails and during the monthly or quarterly leadership staff meetings. These trainings will include the importance of time approvers reviewing paper timesheets, shared calendars, and mileage logs, when approving time in SAP. Additionally, SAP Ad-Hoc reports will be utilized to review entries, notify time approvers, and report issues to management.

We appreciate the cooperation and guidance of the Tarrant County Auditor's Office and look forward to these improvements increasing the oversight and internal controls within Tarrant County Public Health.

Please let me know if you have any questions or additional information.

Thank you.



Tarrant County Public Health

