

MEMORANDUM

TO: Garry Dye, Director of the Human Resources Department

FROM: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

DATE: August 18, 1997

RE: Human Resources Follow-Up Audit #3

The Internal Audit Department performed a third follow-up audit, which was based on the Clerk of the Circuit Court's Audit Report of the Human Resources Department issued on August 17, 1993, the first Follow-Up Audit Report issued March 3, 1995 and the second Follow-Up Audit Report issued October 21, 1996. The follow-up consisted of reviewing corrective actions implemented by the Human Resources Department for areas where we provided constructive criticism and recommendations. Compliance will be reviewed during the next regularly scheduled audit of the Human Resources Department to determine whether the controls are functioning effectively in accordance with management's designs and objectives.

1. The Manatee County Personnel Policies, Rules and Procedures manual is currently being reviewed and revised by the Human Resources Department to be presented to the Board of County Commissioners for approval during the first quarter of 1998, however until that time the manual continues to contain weaknesses in the following areas:

- a. Rescission of Personnel Policies, Rules and Procedures - A resolution has not been adopted by the Board of County Commissioners rescinding all previous Personnel Policies, Rules and Procedures and related revisions.
- b. The Code of Ethics and Conduct - The Personnel Policies, Rules and Procedures manual does not clearly define unacceptable employee conduct nor does it contain procedures for the investigation of employee misconduct and consistent disciplinary action. Management developed a draft version of the "Code of Ethics and Conduct," which was submitted to the County Administrator for approval in December of 1995.
- c. Draft Long-Term Disability Procedures - Draft procedures have been developed and reviewed by the County Attorney's Office to be included in the revised version of the Personnel Policies, Rules and Procedures manual.
- d. Work-at-Home Policy - The Board of County Commissioners do not recognize a Work-at-Home program. A draft statement to that effect has been developed for inclusion in the Personnel Policies, Rules and Procedures manual. The statement also includes that work at home may be allowed under extenuating circumstances with the County Administrator's approval.
- e. Take-Home Policy for County Vehicles/Property - A policy has not been developed to provide guidance to employees who are allowed to take home county vehicles or property.

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Internal Audit recommends the Human Resources Department continue to pursue the adoption of the items listed above in an effort to strengthen the Personnel Policies, Rules and Procedures and provide guidance to Manatee County employees.

2. Draft policies and procedures have been developed and approved by the County Administrator for the Student Worker/Intern Program. A resolution is being prepared for Board of County Commissioner approval and is anticipated to be on the September 2, 1997 agenda.

Internal Audit supports the Human Resources Department in their efforts to have the draft policies and procedures for the Student Worker/intern Program approved by the Board of County Commissioners.

3. The computerization of the job application process has been delayed along with the start-up of the new IFAS System. Human Resources personnel are continuing to work with Finance, Financial Management and the Information Services Department to ensure that the needed elements have been included to increase efficiency.

Internal Audit continues to support the Human Resources Department in the development of the Human Resources module for the new IFAS System that will increase the operational efficiency of the job application process.

We appreciate the assistance of you and your staff in providing Internal Audit with the necessary information required by the follow-up audit. We have noted significant improvements in the operation of the department and encourage the continued effort in the implementation of the remaining recommendations to further improve operations. Another follow-up will be scheduled in the future to verify management has fully addressed the remaining issues listed in the memorandum.

RBS/RJO/BJW

cc: Ernie Padgett, County Administrator

Board of County Commissioners-