



## **MEMORANDUM**

To: Ed Hunzeker, County Administrator

From: R.B. "Chips" Shore, Clerk of the Circuit Court and Comptroller

Date: June 30, 2010

Subject: Payroll Distribution Audit for the Utilities Department

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The Internal Audit Department has completed a Payroll Distribution Audit for the Utilities Department for the payroll period ending May 7, 2010. The audit consisted of a "surprise" physical distribution of pay checks or EFT stubs to employees on May 20, 2010 upon which they were required to provide photo identification. The purpose of this audit was to confirm the existence of all Utilities Department employees included in the current payroll system. Manatee County recently implemented Workforce, a paperless timecard payroll system, and this test will ensure that the data transferred from the existing system to Workforce includes valid employees.

For the May 7, 2010 payroll, the Utilities Department employed 378 individuals. Internal Audit was able to confirm the existence of all these employees.

We would like to thank the staff at the Utilities Department for the cooperation given to the Internal Audit staff. An additional follow-up audit will not be necessary.

RBS/MDB/MTT

cc: Marilyn Lyons, Utilities Employee Service Manager  
Dan Wolfson, Director of Finance