MEMORANDUM

TO: Ed Hunzeker, County Administrator
FROM: R. B. "Chips" Shore, Clerk of the Circuit Court
DATE: April 13, 2010
RE: Payroll Distribution Audit for the Public Works Department

The Internal Audit Department has completed a Payroll Distribution Audit for the Public Works Department for the payroll period ending February 26, 2010. The audit consisted of a "surprise" physical distribution of pay checks or EFT stubs to employees on March 12, 2010 upon which they were required to provide photo identification. The purpose of this audit was to confirm the existence of all Public Works employees included in the current payroll system. Manatee County is in the process of implementing Workforce, a paperless timecard payroll system, and this test will ensure that the data to be transferred from the existing system to Workforce includes valid employees.

For the February 26, 2010 payroll, the Public Works Department employed 282 individuals. Internal Audit was able to confirm the existence of all these employees.

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

RBS: LCB

CC: Ron Schulhofer, Public Works Director
    Dan Wolfson, Finance Director