

**AUDIT TEAM**  
***Matt Weller, CPA, City Auditor***  
***Lori Rice, MBA, CIA, Assistant City Auditor***  
***Janet McWilliams, CPA, Audit Manager***

**CITYWIDE TEMPORARY ACTING PAY  
AND  
PUBLIC WORKS DEPARTMENT  
PAYROLL AUDIT**

**JUNE 20, 2023**

***MAYOR AND CITY COUNCIL***

<b><i>David Holt</i></b>	<b><i>Mayor</i></b>
<b><i>Bradley Carter</i></b>	<b><i>Audit Committee, Ward 1</i></b>
<b><i>James Cooper</i></b>	<b><i>Ward 2</i></b>
<b><i>Barbara Peck</i></b>	<b><i>Audit Committee, Ward 3</i></b>
<b><i>Todd Stone</i></b>	<b><i>Audit Committee, Ward 4</i></b>
<b><i>Matt Hinkle</i></b>	<b><i>Ward 5</i></b>
<b><i>JoBeth Hamon</i></b>	<b><i>Ward 6</i></b>
<b><i>Nikki Nice</i></b>	<b><i>Ward 7</i></b>
<b><i>Mark K. Stonecipher</i></b>	<b><i>Ward 8</i></b>



June 20, 2023

The Mayor and City Council:

The Office of the City Auditor has completed an audit of controls over Citywide temporary acting pay rate calculations, Public Works' Streets, Traffic and Drainage Maintenance Division payroll processing, and the status of recommendations and management responses included in our previous Parks Department payroll audit report dated October 9, 2020. Based upon the results of our audit, we believe that:

- Controls were reasonably adequate and effective to ensure acting pay calculations across the City were materially accurate during the six months ended June 30, 2022.
- Controls were reasonably adequate and effective to ensure Public Works' Streets, Traffic and Drainage Maintenance Division payrolls were materially accurate, complete, and complied with applicable policies and payroll-related regulations during the six months ended June 30, 2022.
- Recommendations included in our previous Parks Department payroll audit report have been substantially addressed as of June 30, 2022, except for documented notification of bargaining unit members when acting assignments are anticipated to exceed four weeks.

The content and emphasis of items included in this report have been discussed with appropriate management representatives to assure a complete understanding of the observations arising from our audit. Management responses are attached to this report in their entirety.

Handwritten signature of Matt Weller in black ink.

Matt Weller  
City Auditor

Handwritten signature of Lori Rice in black ink.

Lori Rice  
Assistant City Auditor

Handwritten signature of Janet McWilliams in black ink.

Janet McWilliams  
Audit Manager

## CITYWIDE TEMPORARY ACTING PAY AND PUBLIC WORKS DEPARTMENT PAYROLL AUDIT

### AUDIT OBJECTIVES, BACKGROUND, SCOPE, AND METHODOLOGY

The objectives of this audit were to:

- Evaluate the adequacy and determine the effectiveness of controls reasonably ensuring accurate calculation of temporary acting pay rates across the City during the six months ended June 30, 2022,
- Evaluate the adequacy and determine the effectiveness of controls reasonably ensuring Public Works Department Streets, Traffic and Drainage Maintenance Division payrolls during the six months ended June 30, 2022, were accurate, complete, and in compliance with applicable policies and payroll-related regulations, and
- Evaluate the status, as of June 30, 2022, of recommendations and management responses included in our previous audit report on Parks Department payrolls dated October 9, 2020.

Employees across the City are occasionally assigned to temporarily do the work of a higher job classification in an acting capacity because a position is vacant, or an employee is on extended leave. Acting employees are paid an additional temporary acting pay rate that is separate from their base hourly pay rate. These rates are calculated in accordance with the Human Resources Department Step Placement Procedure, City Personnel Policies, and relevant collective bargaining agreements. Fiscal year 2022 temporary acting pay across the City totaled approximately \$283,000.

Fiscal year 2022 Public Works Department payrolls totaled approximately \$23 million with the Streets, Traffic and Drainage Maintenance Division (STDM) accounting for more than 46% of this amount. STDM payroll processing duties are primarily performed by supervisors at various locations and a Payroll Officer in the STDM Administrative Office. These staff are responsible for ensuring work and leave time recorded in the City's Kronos timekeeping system (Kronos) is accurate and complete and complies with the relevant collective bargaining agreement (CBA), the federal Fair Labor Standards Act (FLSA), and City and departmental policies and procedures.

Certain payroll-related responsibilities such as administering system access or entering pay rates are performed centrally in either the Finance Department's Payroll Division (Payroll), Human Resources Department (HR), or the Information Technology Department (IT),

Procedures performed during our audit included interviews with Public Works, Parks, Finance, Human Resources, and Information Technology personnel; reviews of the American Federation of State, County, and Municipal Employees (AFSCME) CBA, federal payroll regulations, and City and departmental payroll policies; analysis of departmental time records and payroll procedures; and assessment of the process for calculating temporary acting pay.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The following sections of this report include recommendations intended to provide constructive suggestions for improving controls over temporary acting pay calculations and STDM payroll processing; as well as provide a status of prior audit recommendations. Each recommendation is immediately followed by *management's response*. Management responses are attached to this report in their entirety.

## RESULTS OF WORK PERFORMED

### CITYWIDE TEMPORARY ACTING PAY

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***The results of our audit indicate that, during our audit period, controls were reasonably adequate and effective to ensure acting pay calculations across the City were materially accurate.***

Temporary acting pay is initiated by City departments submitting a Temporary Acting Pay form with a calculation of the additional hourly pay rate to HR. HR is responsible for verifying department approval and the acting pay rate calculation before entering the additional pay rate in the City's PeopleSoft HR system (PeopleSoft).

### Acting Pay Rate Corrections

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**Previously entered acting pay rate records are not maintained in PeopleSoft when corrections are made.** Acting pay rates submitted by departments and entered by HR in PeopleSoft are occasionally, upon subsequent review, determined to need correction. HR uses a "correct history" function in PeopleSoft to correct the rates which overwrites any previously entered acting pay rates.

Acting pay rates entered in PeopleSoft for two of thirteen employees tested during our audit period did not agree to acting pay rates applied on two paychecks for those respective employees. The acting pay rates applied on those paychecks were overwritten in PeopleSoft when subsequently corrected. Using the PeopleSoft "add line" function instead of the "correct history" function to correct acting pay rates would prevent the previous acting pay rate from being overwritten.

Lack of records supporting changed pay rates increases the risk that available evidence may not be sufficient if employees dispute their pay.

## **Recommendation 1**

HR should use the PeopleSoft “add line” function to make corrections to acting pay rate amounts and ensure the new Oracle Cloud HR system will create historical records for acting pay rate corrections<sup>1</sup>.

### ***Human Resources Department Response 1***

*Agree with recommendation 1. As of February 1, 2023, HR began using the PeopleSoft “add line” function to make corrections to acting pay rate amounts. On or before September 30, 2023, HR will create historical records for acting pay rate corrections in Oracle HCM by using “element entry”.*

## **Acting Pay Rates Applied on Off-Cycle Paychecks**

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### **The accuracy of acting pay rates applied on paychecks not processed during normal payroll cycles (off-cycle) are not consistently verified before those paychecks are processed.**

Employee base pay rates are automatically applied by default to acting pay calculations in PeopleSoft for off-cycle paychecks unless manually updated by Payroll staff with the correct incremental acting pay rates. While a process is in place to verify appropriate update of acting pay rates before off-cycle paychecks are processed, the review process is reportedly suspended for certain off-cycle paychecks in the interest of time when it is believed the risk of error is low.

One off-cycle paycheck with acting pay calculated using the employee’s base pay rate instead of the acting pay rate was identified prior to our audit period during our preliminary review to determine our audit scope. This error resulted in the employee being overpaid by \$1,143<sup>2</sup>.

Manual acting pay rate updates are prone to errors or omission. The risk of acting pay overpayments is increased if manual pay updates are not verified because base pay rates used by default significantly exceed acting pay rates.

## **Recommendation 2**

Payroll should update their off-cycle paycheck review process to ensure that all off-cycle paychecks including acting pay are reviewed to verify that base pay rates have been updated with the correct acting pay rates before those checks are processed.

### ***Finance Department Response 2***

*Agree with recommendation. By June 8, 2023, Payroll will update its off-cycle review process to ensure that a thorough review of all paychecks is completed. This update will include a review of base rates and acting pay rates for all off-cycle checks prior to finalization. The updated process will*

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<sup>1</sup> The upgrade from PeopleSoft to Oracle Cloud Human Capital Management is expected to go live July 1, 2023.

<sup>2</sup> 64 hours paid at the base rate of \$19.79 per hour instead of the acting pay rate of \$1.93 per hour.

document which employee reviewed the off-cycle check at each point of review on the off-cycle processing worksheet.

### **Recommendation 3**

Payroll should work with the employee to recover the \$1,143 payroll overpayment identified during the audit.

### ***Finance Department Response 3***

*Agree with recommendation. The process to recover the \$1,143 acting pay overpayment from the employee was initiated prior to the completion of this audit. To date, \$800 has been recovered from the employee under the active repayment agreement.*

## **STREETS, TRAFFIC AND DRAINAGE MAINTENANCE DIVISION PAYROLLS**

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***The results of our audit indicate that, during our audit period, controls were reasonably adequate and effective to ensure Public Works Department Streets, Traffic and Drainage Maintenance Division payrolls were materially accurate, complete, and complied with applicable policies and payroll-related regulations.***

## **Use of Compensatory Time Accruals**

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**STDM supervisors do not consistently ensure employees use accrued compensatory time before using vacation leave as required by City and department policies<sup>3</sup>.** 181 hours of vacation leave was used by 30 employees that should have used available compensatory time instead during the three pay periods tested. Though reporting is available in the Kronos time-keeping system for supervisors to determine if employees have accrued compensatory time available, all supervisors were not aware of the need for compensatory time to be used before vacation leave or of the availability of the related Kronos reporting.

City Personnel Policies require payout of accrued compensatory time to employees upon termination of City employment, transfer to another City department, or a move from a non-exempt to an exempt position<sup>4</sup>. Noncompliance with City compensatory time use policies increases the risk of potentially large, unexpected payouts to employees upon termination of employment with the department. Also see **Citywide Payroll Training** comment on page 5.

### **Recommendation 4**

STDM supervisors should receive training on City policies regarding compensatory time use and how to review employee compensatory time accrual balances in Kronos. The availability of

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<sup>3</sup> City Personnel Policies and department policies require employees to use compensatory leave before vacation leave; except where the employee is at, or close to, the maximum vacation accrual amount, in which case the employee may use vacation leave first.

<sup>4</sup> Non-exempt positions are those which are eligible for receiving overtime earnings or accruing compensatory leave at a minimum of one and one-half times the hourly wage as required by the FLSA.

compensatory time accrual balances should be reviewed by STDM supervisors when employee leave request forms are approved.

#### ***Public Works Department Response 4***

*Agree with the recommendation. Public Works will instruct all payroll officers, Division Heads, Section Heads, and Supervisors of City policies regarding the use of compensatory time and train them on how to review compensatory leave balances upon leave request submission forms. Furthermore, the department concurs with the City-wide training development recommendation and will ensure that the department's payroll officers participate in the training at the interval set by the Finance Department.*

#### **Overtime Overpayments**

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**Approximately \$3,000 in overtime overpayments to 35 of 95 STDM employees indirectly resulting from holiday pay adjustments during the audit period have not been corrected.**

Overtime hours automatically calculated by the Kronos timekeeping system when holiday pay adjustments are made for 10-hour shift employees were not appropriately reduced during the applicable pay period. Though corrected during the following pay period, other overtime hour reductions needed for holiday pay adjustments occurring during that following pay period were affected and not corrected.

These overpayments occurred because the STDM Payroll Officer did not have the training needed on Kronos reporting to identify and correct the error. See **Citywide Payroll Training** comment below.

#### **Recommendation 5**

The STDM Payroll Officer should work with the Finance Department's Payroll Division to correct the overtime overpayments identified during the audit.

#### ***Public Works Department Response 5***

*Agree with the recommendation. Public Works will work with the City's Payroll office to make the proper corrections. Furthermore, the department concurs with the City-wide training development recommendation and will ensure that the department's payroll officers participate in the training at the interval set by the Finance Department.*

#### **City Payroll Training**

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**STDM payroll issues identified above are due at least in part to a lack of training.** While there is a Payroll Training Manual available to staff with payroll responsibilities, there is no formal payroll training program to ensure staff are fully informed of all related City policies and Kronos timekeeping system reporting capabilities.

City payroll processing is highly complex because of the number of employees, differing shifts worked by employees in different departments, and differing FLSA and/or CBA requirements. Additionally, payroll and payroll-related expenditures represent 68% of total annual budgeted City expenditures.

Inadequate training of staff with payroll processing responsibilities increases the risk of payroll overpayments or underpayments resulting from payroll processing errors or noncompliance with related City policies.

### **Recommendation 6**

The Finance Department should consider creating a formal training program for City payroll processing and requiring staff attendance upon assignment of payroll processing responsibilities and periodic refresher training (e.g., every three years as is required for purchasing card users) for experienced staff. The training should include discussion of City payroll policies and demonstration of relevant Kronos reporting capabilities.

### ***Finance Department Response 6***

*Agree with recommendation. Due to the implementation of Oracle Cloud HCM on July 1, 2023, the payroll officer manual will be rewritten and distributed by November 30, 2023. A payroll officer training program will be finalized by December 31, 2023, with the first quarterly training scheduled by March 31, 2024. Employees assigned payroll officer responsibilities will be required to attend training upon assignment of duties and attend refresher training on a periodic basis.*

### **Employee Timecard Inspection**

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**STDM employees using a time clock are not provided copies of their finalized timecards for visual inspection when changed or modified by their supervisor as required by the City Time and Attendance policy.** Instead, STDM employees and employees using time clocks in other City departments, like Parks as discussed in **Status 3** on page 7, are advised that a final printed copy of their timecard will be made available upon request.

This provision is included in City policy because most employees using a time clock do not have the computer and/or Kronos access needed to inspect their finalized timecards electronically in Kronos at the end of the pay period before payroll is processed<sup>5</sup>. However, the alternative of requiring timecard copies be provided when changed or modified is not practical given the number of employees and timelines for timecard finalization and payroll processing. This has led to the practice of only providing finalized timecard copies upon employee request.

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<sup>5</sup> Employees using time clocks are expected to use the time clock to verify and approve their timecards. However, the information necessary to verify timecard accuracy is not available on the time clock and there is not sufficient time for review when employees are punching in and out.



Employees' inability to independently inspect their timecards for accuracy could lead to disputed payrolls. Additionally, the risk of inaccurate time records that do not comply with FLSA requirements is increased when employees are unable to conduct such inspections.

### **Recommendation 7**

HR should work with IT to determine options for ensuring all employees can independently inspect their timecards for accuracy in Kronos.

### **Human Resources Department Response 7**

*Agree with recommendation 7. By July 1, 2023, HR in partnership with IT will ensure all employees will have system access so that they can independently inspect their timecards for accuracy in Kronos.*

## **STATUS OF PREVIOUS PARKS DEPARTMENT PAYROLL AUDIT RECOMMENDATIONS**

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**Previous recommendations included in our Parks Department payroll audit issued on October 9, 2020, were substantially addressed as of June 30, 2022, except for documented notification of bargaining unit members when acting assignments are anticipated to exceed four weeks.**

### **Status 1**

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***Partially Implemented.*** Grounds Management Division procedures are to notify employees of upcoming acting assignments during staff meetings and provide a form for each eligible employee to complete and sign that affirms they have been made aware of the opportunity and indicates their decision to accept or decline the assignment. However, completed forms were not on file for all eligible employees for two acting pay assignments tested during the six-month period ending June 30, 2022.

Forms acknowledging offered acting assignments expected to exceed four weeks and indicating acceptance or rejection of the assignments completed and signed by all eligible employees should be retained as documentation of compliance with this requirement in the AFSCME CBA.

### **Parks Department Response Status 1**

*Agree with recommendation for Parks Department Response Status 1. By June 1, 2023, the Grounds Management Division will implement a management process for recording and retaining each eligible employee's acceptance or rejection of acting assignments expected to exceed four weeks in accordance with the AFSCME CBA.*

## Status 2

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**Implemented.** The Personnel Acting Pay Request form has been modified by HR to require the preparer to attest that all eligible employees have been given the opportunity to express interest in acting assignments expected to exceed four weeks.

### **Human Resources Department Response Status 2**

*Completed Parks Status Update 2. Upon communication from Audit, HR modified the Personnel Acting Pay Request form to require the preparer to attest that all eligible employees have been given the opportunity to express interest in acting assignments expected to exceed four weeks.*

## Status 3

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**Substantially Implemented.** Explanatory comments supporting timecard edits occurring after employee timecard approvals are entered in Kronos by Grounds Management and Recreation Division supervisors most of the time and final edited timecards are made available to employees upon request. See the **Employee Timecard Inspection** comment on page 6.

### **Parks Department Response Status 3**

*Agree with status of Parks Department Response Status 3. The department began ensuring that all employees were provided with a copy of their adjusted timecards in 2020 if they were unable to view them the Kronos timekeeping system. Per the Auditor's recommendations will also continue to work with HR and IT to determine if other options might exist in Kronos for employees to independently inspect their timecards.*

## Status 4

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**Substantially Implemented.** Overtime or compensatory time earned by Grounds Management Division and Recreation Division employees is pre-authorized most of the time either through explanatory comments entered by supervisors in Kronos or completed Leave Request Forms.

### **Parks Department Response Status 4**

*Agree with status of Parks Department Response Status 4. The Parks Department will continue to train staff and implement a management process to ensure that all overtime or compensatory time is pre-authorized and documented.*

## Status 5

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**Addressed.** Grounds Management Division and Recreation Division employees are no longer given the option to accrue compensatory leave in lieu of overtime. Therefore, no agreement with the employees is necessary to comply with the FLSA.

***Parks Department Response Status 5***

*Agree with the status of Parks Department Response Status 5. The Parks Department is paying employees for any overtime work rather than giving them the option to accrue compensatory leave.*

## **ATTACHMENT A**

### **Management Responses**

- Human Resources Department
- Finance Department
- Public Works Department
- Parks and Recreation Department



**MEMORANDUM**  
**The City of**  
**OKLAHOMA CITY**  
**HUMAN RESOURCES DEPARTMENT**



**TO:** Matt Weller, City Auditor

**THROUGH:** Craig Freeman, City Manager

**FROM:** Aimee Maddera, Chief HR Officer

**DATE:** June 14, 2023

**SUBJECT:** 22-03 Citywide Temporary Acting Pay, Public Works Department and Parks  
Follow-up Payrolls Audit

Following are the Human Resources Department's responses to the recommendations outlined in the recent 22-03 Citywide Temporary Acting Pay, Public Works Department and Parks Follow up Payrolls Audit.

1. Agree with recommendation 1. As of February 1, 2023 HR began using the PeopleSoft "add line" function to make corrections to acting pay rate amounts. On or before September 30, 2023, HR will create historical records for acting pay rate corrections in Oracle HCM by using "element entry."
2. Agree with recommendation 7. By July 1, 2023 HR in partnership with IT will ensure all employees will have system access so that they can independently inspect their timecards for accuracy in Kronos.
3. Completed Parks Status Update 2. Upon communication from Audit, HR modified the Personnel Acting Pay Request form to require the preparer to attest that all eligible employees have been given the opportunity to express interest in acting assignments expected to exceed four weeks.

Thank you for your review and recommendations.





# MEMORANDUM

The City of  
**OKLAHOMA CITY**



TO: Matt Weller, City Auditor

THROUGH: Craig Freeman, City Manager 

FROM: Brent Bryant, Finance Director 

DATE: June 8, 2023

SUBJECT: 22-03 Citywide Temporary Acting Pay, Public Works Department and Parks Follow-up Payrolls Audit

The following are management's responses to recommendations for the Finance Department outlined in the recent payroll audit.

1. Finance Department Recommendation 2: Agree with recommendation. By June 8, 2023, Payroll will update its off-cycle review process to ensure that a thorough review of all paychecks is completed. This update will include a review of base rates and acting pay rates for all off-cycle checks prior to finalization. The updated process will document which employee reviewed the off-cycle check at each point of review on the off-cycle processing worksheet.
2. Finance Department Recommendation 3: Agree with recommendation. The process to recover the \$1,143 acting pay overpayment from the employee was initiated prior to the completion of this audit. To date, \$800 has been recovered from the employee under the active repayment agreement.
3. Finance Department Recommendation 6: Agree with recommendation. Due to the implementation of Oracle Cloud HCM on July 1, 2023, the payroll officer manual will be rewritten and distributed by November 30, 2023. A payroll officer training program will be finalized by December 31, 2023, with the first quarterly training scheduled by March 31, 2024. Employees assigned payroll officer responsibilities will be required to attend training upon assignment of duties and attend refresher training on a periodic basis.

Thank you for your professional review of this program.



# MEMORANDUM

The City of  
**OKLAHOMA CITY**



**TO:** Matt Weller, City Auditor

**THROUGH:** Craig Freeman, City Manager

**FROM:** Eric J. Wenger, P.E., Director  
Public Works / City Engineer

Handwritten signatures in blue ink, one for Craig Freeman and one for Eric J. Wenger.

**DATE:** June 2, 2023

**SUBJECT:** Public Works Response - 22-03 Citywide Temporary Acting Pay; Public Works and Parks Follow-up Payroll Audit

Attached are the two Public Works Department responses to the Citywide Temporary Acting Pay; Public Works and Parks Follow-up Payroll Audit (22-03) report.

If you have any questions, please let me know. Thank you.

pc: Laura Johnson, Assistant City Manager  
Debbie Miller, P.E., Public Works Assistant Director  
Billy Little, CPA, Public Works Business Manager  
Mike Miller, MBA, Public Works Financial Services Manager  
Lori Rice, Assistant City Auditor  
Janet McWilliams, CPA, Audit Manager

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## **STREETS, TRAFFIC AND DRAINAGE MAINTENANCE DIVISION PAYROLLS**

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*The results of our audit indicate that, during our audit period, controls were reasonably adequate and effective to ensure Public Works Department Streets, Traffic and Drainage Maintenance Division payrolls were materially accurate, complete, and complied with applicable policies and payroll-related regulations.*

### **Use of Compensatory Time Accruals**

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STDM supervisors do not consistently ensure employees use accrued compensatory time before using vacation leave as required by City and department policies<sup>1</sup>. 181 hours of vacation leave was used by 30 employees that should have used available compensatory time instead during the three pay periods tested. Though reporting is available in the Kronos time-keeping system for supervisors to determine if employees have accrued compensatory time available, all supervisors were not aware of the need for compensatory time to be used before vacation leave or of the availability of the related Kronos reporting.

City Personnel Policies require payout of accrued compensatory time to employees upon termination of City employment, transfer to another City department, or a move from a non-exempt to an exempt position<sup>2</sup>. Noncompliance with City compensatory time use policies increases the risk of potentially large, unexpected payouts to employees upon termination of employment with the department. Also see **Citywide Payroll Training** comment on page 5.

#### **Recommendation 4**

STDM supervisors should receive training on City policies regarding compensatory time use and how to review employee compensatory time accrual balances in Kronos. The availability of compensatory time accrual balances should be reviewed by STDM supervisors when employee leave request forms are approved.

#### **Public Works Department Response 4**

Agree with the recommendation. Public Works will instruct all payroll officers, Division Heads, Section Heads, and Supervisors of City policies regarding the use of compensatory time, and train them on how to review compensatory leave balances upon leave request submission forms. Furthermore, the department concurs with the City-wide training development recommendation and will ensure that the department's payroll officers participate in the training at the interval set by the Finance Department.

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<sup>1</sup> City Personnel Policies and department policies require employees to use compensatory leave before vacation leave; except where the employee is at, or close to, the maximum vacation accrual amount, in which case the employee may use vacation leave first.

<sup>2</sup> Non-exempt positions are those which are eligible for receiving overtime earnings or accruing compensatory leave at a minimum of one and one-half times the hourly wage as required by the FLSA.



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## **Overtime Overpayments**

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**Approximately \$3,000 in overtime overpayments to 35 of 95 STDM employees indirectly resulting from holiday pay adjustments during the audit period have not been corrected. Overtime hours automatically calculated by the Kronos timekeeping system when holiday pay adjustments are made for 10-hour shift employees were not appropriately reduced during the applicable pay period. Though corrected during the following pay period, other overtime hour reductions needed for holiday pay adjustments occurring during that following pay period were affected and not corrected.**

**These overpayments occurred because the STDM Payroll Officer did not have the training needed on Kronos reporting to identify and correct the error. See *Citywide Payroll Training* comment below.**

### **Recommendation 5**

**The STDM Payroll Officer should work with the Finance Department's Payroll Division to correct the overtime overpayments identified during the audit.**

### ***Public Works Department Response 5***

**Agree with the recommendation. Public Works will work with the City's Payroll office to make the proper corrections. Furthermore, the department concurs with the City-wide training development recommendation and will ensure that the department's payroll officers participate in the training at the interval set by the Finance Department.**



# MEMORANDUM

The City of  
**OKLAHOMA CITY**



TO: Matt Weller, City Auditor

THROUGH: Craig Freeman, City Manager *CF*

FROM: Melinda M. McMillan-Miller, CPRP, Director *MM*  
Parks and Recreation Department

DATE: May 24, 2023

SUBJECT: Audit Response, Grounds Management and Recreation Division's Payroll  
Audit 22-03

The following are management's responses to recommendations outlined in the audit.

1. Agree with recommendation for Parks Department Response Status 1. By June 1, 2023, the Grounds Management Division will implement a management process for recording and retaining each eligible employee's acceptance or rejection of acting assignments expected to exceed four weeks in accordance with the AFSCME CBA.
2. Agree with status of Parks Department Response Status 3. The department began ensuring that all employees were provided with a copy of their adjusted timecards in 2020 if they were unable to view them in the Kronos timekeeping system. Per the Auditor's recommendations we will also continue to work with HR and IT to determine if other options might exist in Kronos for employees to independently inspect their timecards.
3. Agree with status of Parks Department Response Status 4. The Parks Department will continue to train staff and implement a management process to ensure that all overtime or compensatory time is pre-authorized and documented.
4. Agree with the status of Parks Department Response Status 5. The Parks Department is paying employees for any overtime work rather than giving them the option to accrue compensatory leave.

If you have any questions, you may reach Melinda McMillan-Miller at 297-2139.