



A Report
to the
Board of
Supervisors

Maricopa County
Internal Audit
Department

Ross L. Tate
County Auditor

Payroll System Review Post Implementation

*Payroll Controls Are Adequate
Improvements Are Needed to
Ensure Effectiveness*

July ■ 2012

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The mission of Maricopa County is to provide regional leadership and fiscally responsible, necessary public services so that residents can enjoy living in a healthy and safe community.

The mission of the Internal Audit Department is to provide objective information on the County's system of internal controls to the Board of Supervisors so they can make informed decisions and protect the interests of County citizens.

The County Auditor reports directly to the Maricopa County Board of Supervisors, with an advisory reporting relationship to the Citizen's Audit Advisory Committee.

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"Do the Right Things Right!"



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We have completed our FY 2011-12 post implementation review of the County's Payroll System. The review was performed in accordance with the annual audit plan approved by the Board of Supervisors. The specific areas reviewed were selected through a formal risk-assessment process.

Highlights of this report include the following:

- Controls over data accuracy and completeness appear to be effective
- Project management practices could be improved
- Custom payroll reports need to be tested for accuracy

Within this report, you will find an executive summary, specific information on the areas reviewed, and the Human Resources Department and the Office of Enterprise Technology's responses to our recommendations. We have reviewed this information with the Directors of these agencies and with Sandi Wilson, Deputy County Manager, and appreciate the excellent cooperation provided by management and staff. If you have any questions, or wish to discuss the information presented in this report, please contact Eve Murillo, Deputy County Auditor, at 506-7245.

Sincerely,

A handwritten signature in cursive script that reads "Ross L. Tate".

Ross L. Tate
County Auditor

Executive Summary

Data Accuracy and Completeness (Page 11)

Payroll System controls over data accuracy and completeness appear to be effective. However, controls over implementation testing, data transfers, payroll reconciliations, and user-access reviews, could be improved. Ineffective or incomplete system controls can lead to inaccurate information and reduced efficiencies. County management should strengthen system controls.

Project Management (Page 17)

Although staff followed some key project management processes, the County could enhance project management effectiveness. Formal project management, including planning, business analysis, and total cost reporting, strengthens management's ability to effectively evaluate project performance. Effective project management practices also increase the likelihood that projects are completed on-time and within budget. County management should implement formal project management policies and procedures to control costs and improve future project outcomes.

Information Security (Page 22)

Controls appear to be in place to prevent unauthorized access to payroll information and to prevent disclosure of personally identifiable information within the Payroll System. However, the County does not have formal policies and procedures for regularly reviewing user access to the Payroll System modules and reports, or for accessing personally identifiable information. This lack of policies and procedures increases the risk of unauthorized disclosure of sensitive information, data loss, and possible identity theft. County management should develop and implement policies and procedures to control Payroll System access in a manner consistent with recommended standards.

Payroll System Reporting (Page 25)

The Office of Enterprise Technology (OET) and the Payroll Division have established formal processes to ensure that County users can monitor security over payroll and benefits, and can obtain accurate payroll and benefit information. However, these departments could strengthen documentation controls over authorizing and testing of customized Payroll System reports. If custom payroll reports are not properly authorized and tested prior to release, users may inappropriately access sensitive information and/or rely on inaccurate reports. OET should consistently enforce the formal report authorization and testing policies it jointly developed with the Payroll Division.

System Performance Measures (Page 26)

The County has implemented a Service Level Agreement and an issue management tracking system to assess whether the Payroll System vendor meets performance requirements. However, the agreement lacks measures for one key module and contains other measures that are not applicable to the County. The County also needs to improve its performance measure tracking process, which should include tracking the savings achieved by implementing the Payroll System. Insufficient

performance indicators and ineffective tracking can limit the County's ability to measure the System's value. County management should tailor performance measures to the County's requirements and formally track Payroll System performance measures.

Introduction

Background

Payroll is the County's largest annual expenditure totaling \$900 million in FY 2012. The Payroll System processes payroll for 12,500 employees. The Payroll System also maintains transaction information for the County's medical self-insurance plans (benefit premiums from employees and the County totaled \$145 million in FY 2012).

The County implemented a new payroll and human resource information system in June 2011, and selected Automated Data Processing, Inc. (ADP), as the third-party service provider. Prior to the implementation, the County maintained an internally operated Payroll System using a PeopleSoft application. In 2007, County management decided to outsource the current Payroll System and related human resource services. Factors used to make this decision include the following:

- Current system customizations and upgrades were unsupported
- County IT staff lacked the expertise to manage Payroll System problems
- Payroll management reporting tools were ineffective
- System upgrade costs were high

The County issued an emergency request for proposal (RFP) for a system that would process time and attendance, reporting, payroll, benefits, and human resource administration information. The emergency procurement was based on an "immediate and ongoing need to invest significant amounts of money into the current system to keep it operational."¹ In 2007, the County awarded the contract to ADP, a Fortune 500 company, and one of the nation's largest payroll processors. Forbes Magazine recently reported that ADP issues paychecks to one of every six Americans.²

To implement the new Payroll System, the County established a Payroll Project Team, which included representatives from various County agencies and divisions, such as Payroll, Benefits, the Office of Enterprise Technology (OET), and the Office of Procurement Services.

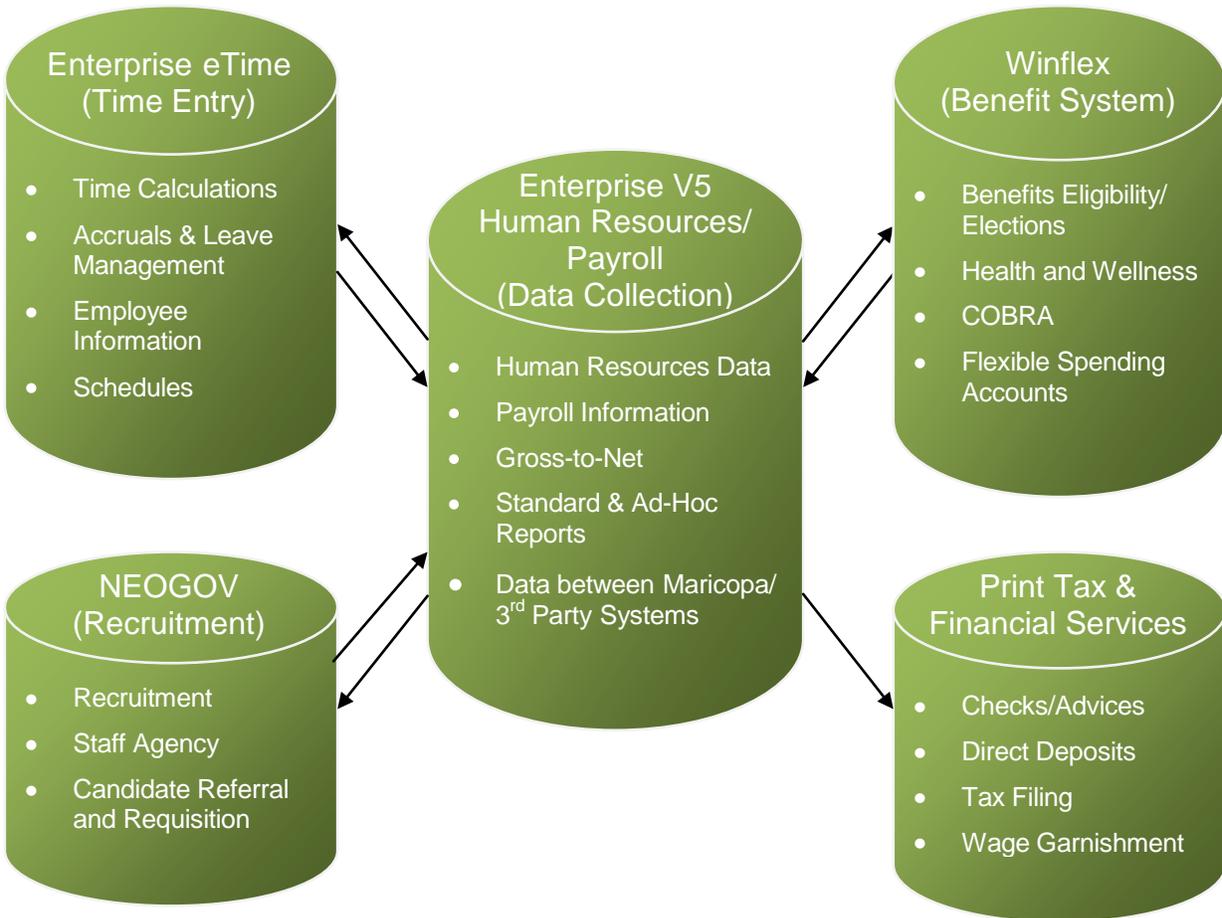
The Payroll System

The new Payroll System has five modules. The chart on the next page is an overview of the Payroll System modules, as well as key relationships and interfaces.

¹ The emergency procurement that outsourced the human resource information system was approved on June 26, 2007.

² <http://www.forbes.com/sites/eric savitz/2011/10/03/adp-moves-beyond-payroll-integrated-hr-in-the-cloud/>

Payroll System and Critical Functions



Source: Adapted from ADP documentation

Each of the five modules shown above was integrated into a customized payroll system for the County

Enterprise V5 HR/PR

Enterprise Version 5 (EV5) is the core database that connects the other payroll modules.

Enterprise eTime

Enterprise eTime (eTime) contains all employee work time, clock punches, vacation and sick accruals, and attendance monitoring. eTime data feeds into EV5 and populates payroll. Employee supervisors and managers use eTime to approve time cards and generate reports.

NeoGov

NeoGov is an external vendor and ADP partner that provides a workforce management application for the public sector. NeoGov includes recruitment, selection, and applicant tracking services.

WinFlex

WinFlex is a web-based self-service center for employees to manage benefits and flexible spending accounts. The Business Strategies and Health Care Programs Department also uses WinFlex to manage COBRA³ and retirement benefits. While the rest of the system went live in June 2011, the County implemented WinFlex in April 2009 to coordinate with open enrollment.

Print Tax and Financial Services

The Print Tax and Financial Services module maintains pay files and is used to generate physical checks and electronic fund transfers to employee bank accounts.

Cloud Computing

The County transitioned from maintaining an internal Payroll System to outsourcing the Payroll System and some human resource support applications.

Rather than purchase and maintain its own new payroll and human resource system, the County selected ADP to host the new services. This model is called cloud computing.

“Cloud computing” uses the Internet to access applications, data, or services that are stored or running on remote, vendor-owned and operated servers.

Cloud Computing

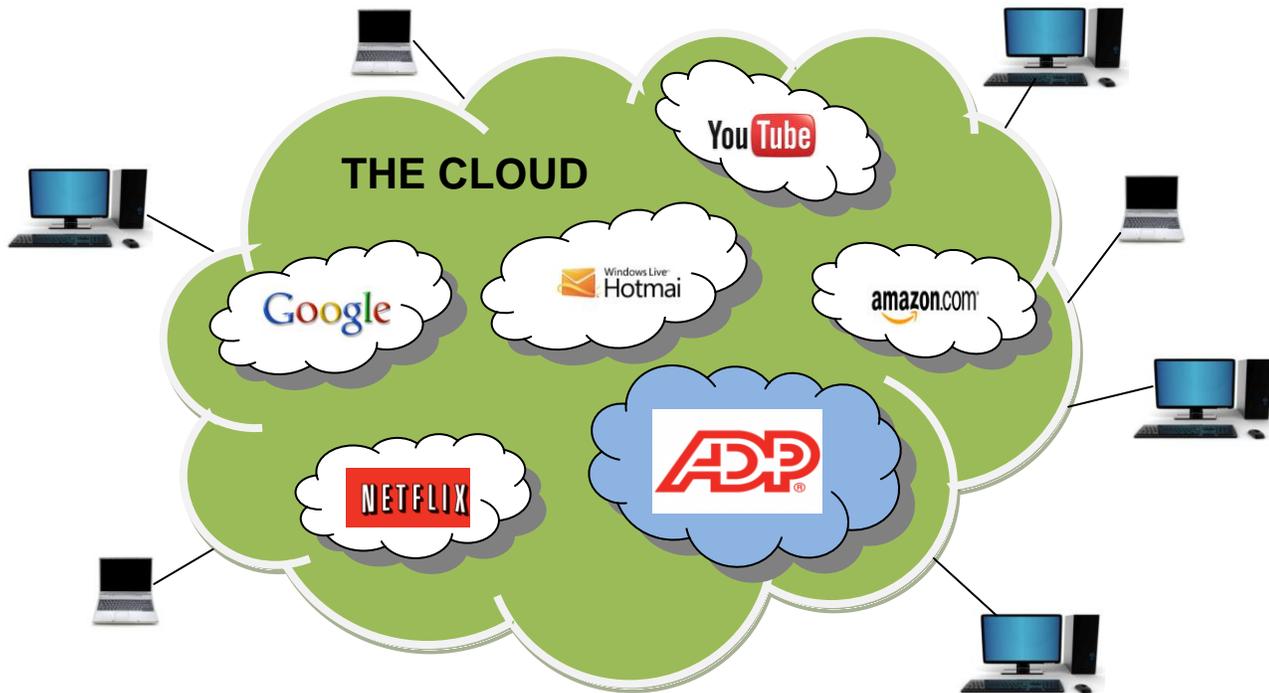
Vendors offer customers remote storage and Internet access for their web pages, applications, and data (also called hosting)

With cloud computing, applications run on the Internet instead of the local network. Data is stored on the provider’s server and can be accessed from any computer with Internet service. Examples include Gmail or Hotmail, and the County’s financial system. If the client’s computer fails, data is not lost because the provider regularly backs up the data to secure servers. The County’s payroll applications are stored in one of ADP’s secure data centers and are protected from access by unauthorized personnel.⁴ The illustration on the next page shows some familiar cloud examples including the Payroll System.

³ The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) requires employers to offer temporary health care coverage for a specific time period after the employee terminates employment.

⁴ Service Organization Control (SOC 1) Report, Enterprise 2000 Hosted Payroll Services System, for period October 1, 2010, through September 30, 2011, pg. 37.

Cloud Computing Examples



A 2010 Pew research study predicts that cloud computing will become more dominant than the desktop in the next decade

Reported benefits of cloud computing include:

- **Reduced hardware costs** – Less hardware at the client location.
- **Faster system implementation** – Users may be up and running sooner.
- **Scalability** – The system can more easily expand or contract.
- **Data security** – Reputable service providers use strong controls to keep data secure and private.
- **Disaster recovery** – Service providers often keep duplicate data centers to ensure data recovery.
- **Anywhere access** – Authorized users only need an Internet connection, computing device, and web browser to remotely access cloud applications.

Reported risks associated with cloud computing include:

- **Security** – Cloud vendors have become recent targets of complex malware attacks.
- **Compatibility** – It can be time consuming and expensive to customize multiple cloud services so that they work together.

- **Public records archival/retention requirements** – Archival, retention, and compliance with public records requests become more complex.
- **Lock-in** – Cloud applications can be expensive and complicated to change if they do not meet an organization’s needs, the vendor goes out of business, or the cost increases.
- **Vendor performance and reliability** – It is important to verify how a provider can guarantee data and service availability during bandwidth interruptions or attacks.

Scope and Methodology

Post-Implementation Review

Internal Audit conducted a Post-Implementation Review (PIR) of the new Payroll System. A PIR assesses the effectiveness of a completed system after it is up and running. PIR objectives include verifying that the system effectively addresses the County’s business needs in an efficient and cost-effective manner. County project managers can use PIR results to strengthen the new system and improve future project implementations.

Audit Objectives

The objectives of this audit were to:

- Evaluate the adequacy of procedures and controls over Payroll System information processing to ensure data is accurately and completely captured and that the data complies with established business rules.
- Evaluate the controls over the accuracy and completeness of management reporting.
- Identify potential risks and control weaknesses, and where appropriate, provide recommendations.
- Analyze project costs, benefits, savings, objectives, and system performance.

We achieved our audit objectives by reviewing controls over:

- Payroll account reconciliation processes.
- Time and labor management.
- Business process and pre-implementation testing.
- Project management.
- Data transfer between system modules (accuracy and completeness).
- System reporting processes.
- Vendor performance management.

Related Projects

The Payroll Project Team is managing two projects related to the Payroll System implementation that are outside the scope of this review: Phase II of the implementation, and the installation of time collection devices.

Phase I of the Payroll System implementation incorporated the transition from PeopleSoft to ADP payroll processing. Phase II incorporates several project components that the Payroll Project Team deferred, as they were not considered critical for the June 2011 go-live date. In addition to Phase II, the County has an independently managed Time Collection Devices Project. This project covers the installation of time clocks and other time collection devices that transmit labor information to eTime. County timekeeping devices include a web-based time stamp application, an interactive voice-response system, and biometric-enabled time clocks.

Internal Audit also completed a payroll audit on the Sheriff's Office, published July 2012.

Audit Timeframe

Our audit included data from November 2007 through May 2012.

Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require the following:

- An independent audit staff and audit organization
- An objective audit staff performing the work
- A competent staff, current with continuing education requirements
- A system of quality control procedures
- Sufficient and appropriate evidence based on audit objectives

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Department Reported Accomplishments

The ADP Project Team has provided the Internal Audit Department with the following information for inclusion in this report.

Implementing ADP countywide, the County is able to adopt numerous best practices and efficiency strategies as outlined below:

- Maricopa County Management has partnered with ADP and Payroll subject matter experts leveraging ADP software solutions, to adopt best practices in reporting, calculating, and processing of payroll.
 - All employees are required to enter their own time into the payroll system
 - Employees, Supervisors, and Managers are required to approve their time cards after all time has been recorded for a given pay period
 - All premium shift pay and overtime is based on actual time recorded by the employee
 - Electronic time collection devices have been used where possible to increase efficiency and ease of time entry
 - FLSA standards are used to calculate overtime and premium pay rates based on actual time recorded by the employee
- Standardization of payroll, human resources, benefits, and records policies and procedures through system tools and process collaboration with all Maricopa County departments has increased efficiencies and effectiveness in both external departments and central services.
- ADP hosted solution enables Maricopa County to focus on core competencies in all business functions, while allowing an enterprise-wide, internet capable (connect from anywhere) solution to increase system availability, stability, and sustainability.
- By outsourcing the hardware and support to ADP, central services have seen significant increases in processing time both in system performance and in staff resource requirements needed to operate the application for day-to-day activities.
- No longer need to outsource the creation and delivery of W2s to third party. W2s are created by ADP and available to employees via Employee Self Service.
- Employee, and former employee, ability to see paychecks and W2 information online for up to 3 years regardless of employment status with Maricopa County.
- The number of options for reporting and retrieving data were increased and improved.

Issue 1 Data Accuracy and Completeness

Summary

Payroll System controls over data accuracy and completeness appear to be effective. However, controls over implementation testing, data transfers, payroll reconciliations, and user-access reviews, could be improved. Ineffective or incomplete system controls can lead to inaccurate information and reduced efficiencies. County management should strengthen system controls.

Criteria

We measured Payroll System data accuracy and completeness against well-recognized control standards, as well as requirements in the ADP contract with the County.

COBIT is an international, generally accepted IT control framework that gives guidance on control requirements, technical issues, and business risks. Internal Audit uses COBIT as an authority for good IT control practices.

The American Institute of Certified Public Accountants' Service Organization Controls Report (SOC1) is a system review that assesses a vendor's (ADP) internal controls. The report also outlines internal controls that are the responsibility of the user (the County). The vendor's controls will not be effective and cannot be relied upon unless the user has also implemented controls.

ADP Contract	
2007 ADP Contract Exhibit B-6	NeoGov, a third party vendor, agrees to provide interfaces used to transmit employee and position data between NeoGov and ADP.
Good Practices and Standards	
Institute of Internal Auditors and Financial Executives Research Foundation	Segregate incompatible duties including: asset safekeeping, authorizing related transactions, recording transactions, and reconciling accounts.
American Institute of CPAs SOC1 Guidance	Monitor and assess user controls to ensure reliability of service entity controls.
COBIT	<p>Review and test business process controls to ensure they operate effectively. Ensure that data is accurately and completely transferred between applications.</p> <p>Test new systems in a dedicated environment with relevant test data; ensure business process owners and IT stakeholders evaluate the outcome of the testing process.</p>

Condition

We did not find any exceptions when reviewing data accuracy and completeness. With the assistance of an ADP payroll system expert and consultants, we interviewed staff, conducted tests, observed processing procedures, and reviewed documentation. We reviewed controls over accuracy and completeness for the following payroll functions:

- Preparation
- Authorization
- Distribution
- Inputs (Time sheets)
- Outputs (Reports, tax filing)
- Interfaces (System to system data transfer)

We observed areas where the Payroll Project Team could strengthen controls over system testing, data transfers between modules, reconciliations, and user access reviews. The results are detailed below.

System Testing Conducted Prior to Implementation

The Payroll Project Team tests the system to determine whether it meets key business requirements. We reviewed go-live authorization and review testing⁵, user acceptance testing, and parallel testing. We found that the Payroll Project Team could have improved the go-live project decision by more consistently documenting (1) the user acceptance testing and parallel testing procedures, (2) the results of testing, and (3) participant sign-offs.

User Acceptance Testing

Verifies that a new system meets the business requirements outlined in the contract

Parallel Testing

Verifies that a new system is accurate by comparing the output of the new system to the output of the current system

We reviewed 20 system tests that a payroll project team would normally conduct prior to go-live. For each test, we looked for the key recommended practices shown on the following page.

⁵ Go-live is the stage in the project when a system begins to operate and users begin logging onto the system for the first time.

Recommended System Testing Practices	Results
Go-live sign-off – Authorized by an appropriate level of County management	No material exceptions noted
Go-live testing – Issues were documented and tracked	No material exceptions noted
User acceptance testing – Planning and testing was documented	No material exceptions noted
Parallel testing – Payroll calculations for multiple payroll cycles was performed	No material exceptions noted
Parallel testing – Planning and deployment was documented	No material exceptions noted
Parallel testing – Errors were defined and categorized	No material exceptions noted
User acceptance testing – Participants’ final results were documented	13 of the 20 tests (65%) lacked final results documentation.
User acceptance testing – Participants’ final approvals were documented	5 of 20 tests (25%) lacked test participant final approval.
Parallel testing – Final test results were documented	4 of 20 tests (20%) lacked final results documentation.

Although the Payroll System is largely complete, County management could improve system-testing processes for other projects currently in progress.

Data Transfers Between System Modules

Data is transferred automatically between system modules including benefits (WinFlex), payroll (EV5), time tracking (eTime), and recruitment (NeoGov).

We reviewed 11 data transfer controls for accuracy and completeness and found that automated data transfer controls between Payroll System modules appear effective.

We did not detect any inaccurate or incomplete data transfers. However, there are no automated controls such as hash totals and record counts to ensure the completeness and accuracy of data transfers from the payroll (EV5) to the recruitment (NeoGov) modules.

Reconciliations

Processes to verify the accuracy and completeness of payroll information are performed by the Finance Department, Business Strategies and Health Care Programs Department, and the Payroll Division of Human Resources.

We reviewed four reconciliation processes: W-2 calculations, retirement calculations, payroll to County financial system file transfers, and gross-to-net payroll. The W-2 and retirement payroll calculation reconciliation processes appeared sufficient to identify and resolve material discrepancies. The payroll-to-financial system process appeared adequate to verify the accuracy, validity, and completeness of payroll files transferred. However, the gross-to-net reconciliation process does not appear to be effective. The Payroll Division is comparing output from two automated modules of the same Payroll System. It is unlikely that this process would identify any reconciliation discrepancies.

In addition, we found three other areas where the payroll reconciliation process could be improved.

- The payroll reconciliation and backup authorization duties are being performed by the same individual, a violation of the segregation of duties principle.
- The Payroll Division should continue to streamline its reconciliation processes to match the current hosted environment and should document the current reconciliation processes.
- Payroll reconciliation procedures in the Payroll Division are not formally documented.

User Controls

Both the County (user) and APD (vendor) are responsible for implementing the controls described in ADP's SOC1 reports. These controls work together to ensure that the Payroll System is reliable and secure. ADP provided nine SOC1 reports applicable to various portions of the Payroll System.

We reviewed 121 of 137 user controls listed in the reports. We found the County had not implemented two important types of user controls (user access and user acceptance testing) that affect all Payroll System modules except Winflex.

User Access – The County does not perform periodic user access reviews throughout the system to ensure that access is appropriate for the job function being performed. This control is lacking in the following areas of the County Payroll System: eTime, Tax Services, Print Services, Total Pay, and Garnishments. In addition, the County does not review user access over sensitive information accessible by administrative-level users.

User Acceptance Testing – We identified an instance where the Payroll Division did not perform final user acceptance testing for custom enhancements to earning codes. This resulted in

incorrect deductions to a subsequent pay cycle for all paychecks containing Peak Performer Awards and Employee Recognition Event earning codes.

We did not review user controls for NeoGov because ADP could not provide the County with a SOC1 report for this subcontractor.

Effect

System Testing Prior to Implementation

Incomplete or ineffective testing prior to the new system's go-live date may result in a system implementation that does not fully meet County business requirements.

Data Transfers Between System Modules

Without automated controls in place between the payroll (EV5) and recruitment (NeoGov) modules, users must rely on manual processes to ensure that transferred data is accurate and complete. Undetected errors resulting from incomplete file transfers could result in incorrect position and demographic information being recorded in NeoGov.

Reconciliations

Improperly segregated payroll reconciliation duties increase the risk of payroll misstatements and potential fraud.

Continuing to conduct the gross-to-net reconciliation process reduces Payroll Division efficiency. This process appears unnecessary with the new Payroll System.

Undocumented payroll procedures can lead to processing errors and difficulties in training new staff.

User Controls

When the County does not effectively implement user controls, it cannot rely on ADP's controls as outlined in the SOC1 report. Without strong controls over user acceptance testing of custom changes, the County may not be able to rely on ADP's control system to provide accurate and timely information.

Cause

System Testing Prior to Implementation

The Payroll Project Team did not fully document user acceptance testing and parallel testing because two issues were given a higher priority by County management: implementing the system by the end of FY 2011, and ensuring accurate and timely paychecks.

Data Transfers Between System Modules

Automated interface controls that support the accuracy and completeness of file transfers between ADP and NeoGov do not exist because ADP did not ensure that NeoGov, a separate vendor, developed them.

Reconciliations

The Payroll Division reports that they have not segregated the payroll approval and reconciliation duties because they are not fully staffed and some employees are not fully trained in all necessary payroll functions. Also, the current reconciliation processes include procedures inherited from the in-house Payroll System that may no longer be necessary.

The Payroll Division has not documented its reconciliation processes because it is relying upon the extensive experience of current personnel who perform these processes.

User Controls

The Payroll Project Team does not actively review or manage the SOC1 reports because they did not fully understand the relevancy of these reports as controls.

Recommendations

County management should consider improving the use of good, standard practices for user acceptance testing and parallel testing during future system implementations.

The Payroll Project Team should:

- A.** Enforce the existing contractual agreement with ADP that requires ADP and NeoGov to develop and implement automated data transfer controls.
- B.** Consider:
 - Aligning job duties and roles with compatible reconciliation duties, both inside and outside the Payroll Division.
 - Formalizing payroll reconciliation processes and procedures.
 - Analyzing processes that could be streamlined due to the current hosted environment.
- C.** Obtain a Service Organization Control (SOC) report from NeoGov in order to obtain assurances over NeoGov's security, confidentiality, and processing integrity controls.
- D.** Formalize a process for establishing, implementing, and monitoring the user controls identified in the SOC1 reports.

Issue 2 Project Management

Summary

Although staff followed some key project management processes, the County could enhance project management effectiveness. Formal project management, including planning, business analysis, and total cost reporting, strengthens management’s ability to effectively evaluate project performance. Effective project management practices also increase the likelihood that projects are completed on-time and within budget. County management should implement formal project management policies and procedures to control costs and improve future project outcomes.

Criteria

Project management is a formal discipline that helps organizations achieve project goals and objectives on time and on budget. Project management is recognized as the most effective way to ensure the success of large or complex projects.

Project Management Institute’s Guide⁶ for Good Practices
Develop an authorized Project Charter to formally initiate a project.
Develop a Project Management Plan to plan, execute, monitor, control, and close a project.
Develop project management policies and procedures.
Ensure that the project scope is effectively managed by documenting the stakeholders’ needs and formally obtaining approval of project deliverables.
Ensure that sufficient time is available to implement the project on time and on budget.
Develop a communication plan that coordinates communication among project stakeholders, maintains a record of information distributed, and reports on decisions and changes.
Develop and execute a data migration and conversion plan. Identify key project phases, such as planning, analysis and design, data migration, implementation, and closeout.
A Project Management Office (PMO) can ensure consistent project management practices. The traditional role of a PMO is to deploy project management policies, procedures, and methods across the entire organization and across all implemented projects. Many governmental entities ⁷ have established PMOs.

⁶ The Project Management Institute, a not-for-profit organization, is recognized by Arizona’s Government Information Technology Agency. They publish *A Guide to the Project Management Body of Knowledge* (PMBOK), which provides a recognized standard for good project management practices.

⁷ The following are just a few states and counties that have PMOs: State of North Carolina; State of Arizona; Oakland County, Michigan; Clark County, Nevada; San Diego, California; King County, Washington; Salt Lake County, Utah; and the Texas Conference of Urban Counties.

COBIT Good IT Control Practices
Prepare detailed design and technical requirements to meet business objectives; track the status of the requirements throughout all project phases.
Test new systems in a dedicated environment with relevant test data; ensure business process owners and IT stakeholders evaluate the outcome of the testing process.
Establish an implementation plan with approval from relevant parties.
Log, assess, and authorize all project changes prior to implementation.
GFOA⁸ Good Project Budgeting Practices
Focus budget decisions on results and outcomes.
Assist decision makers to make informed choices about services and capital assets.
Support financial transparency in the budget process with full-cost accounting.

Condition

According to the Project Management Institute, there are 42 basic processes for good project management. We reviewed 26 critical project management processes used during the County's payroll implementation. We found that, although the Payroll Project Team followed some key project management principles, it could have enhanced its effectiveness by more closely following good practices, such as reporting total project costs as a single line item, and more closely managing change orders and related costs.

Project Management

The Payroll Project Team implemented the following key project management processes:

- Established a steering committee and project team.
- Held regular steering committee meetings to review the project status, risks, and risk mitigation. The committee documented discussion points, assignments, and decisions.
- Applied task management tools such as Gantt charts to map out resources and time constraints.
- Developed a consolidated (though not formally approved) project plan and supporting schedules for tracking major milestones and progress.
- Tracked Payroll System issues through a log that summarized the status of open and closed issues.
- Monitored project results to verify that they complied with expected quality standards.

⁸ The Government Finance Officers Association (GFOA) provides government entity guidance for reporting to stakeholders. Its publications, *A Framework for Improved State and Local Government Budgeting* and *Financial Resilient Government*, provide recommendations for the budget process.

- Provided ADP approval letters signifying acceptance and completion of major project phases. Sign-off letters also identified any qualifications that existed.
- Drafted a Phase II Project Charter for future system requirements/improvements.

The Project Team could have improved project management practices by implementing the following additional key practices:

- Document and approve project management policies and procedures.
- Complete a comprehensive business analysis with detailed business requirements.
- Authorize the project charter for Phase I.
- Authorize the project management plan.
- Maintain consistent project leadership and sponsorship throughout key project events such as steering committee meetings.
- Allocate an appropriate and consistent level of key employee resources for the project.
- Document a communication plan.
- Approve data conversion and history maintenance plan.

Contract Expenditure Tracking

Although the Payroll Project Team reviewed and tracked project expenditures, the County did not report all project implementation expenditures as a single line item within the County's Annual Business Strategies budget document. Our analysis of the cumulative project budget shows that from FY 2008 through FY 2012, the County approved project expenditures totaling \$8.5 million. However, County financial records indicate that the actual total implementation costs were \$15.6 million. Costs associated with key implementation activities, such as non-standard program changes, data quality and validity reviews, and user acceptance testing, were not tracked and therefore not included in the total cost of the implementation.

Contract Changes

Overall, the Payroll Project Team effectively managed contract changes; however, we identified areas where controls could be strengthened. We reviewed a sample of contract change orders for appropriate approvals. We also verified that ADP accurately calculated and billed maintenance fee charges (an additional fee assessed by ADP to manage custom programming changes). Maintenance fees are 18% of the change request cost.

Authorization of Contract Changes – We reviewed 10 of 66 contract changes and found that all 10 (100%) were properly authorized.

Maintenance Fee Charges – We reviewed 24 of 66 contract changes and found that ADP billed maintenance fees accurately on 22 (92%) of the changes. For the charges billed that were not approved by the County (on 2 change requests), the Project Team is reportedly working with ADP to recover approximately \$2,000.

Throughout the change management process, the Payroll Project Team maintained a reference guide for creating, tracking, and reviewing ADP issues. Although the change control procedure generally aligns with recommended project management practices, the Payroll Project Team's Change Control Policy, designed to manage changes Countywide, remains in draft format.

Effect

Incomplete project management processes can result in time and cost overruns, unplanned scope expansions, and incomplete deliverables.

Incomplete project cost information prevents County leadership from accurately assessing project outcomes such as savings resulting from implementation, and projected returns on investments.

Cause

The Payroll Project Team did not fully implement project management principles due to:

- Project management turnover early in the project
- Poor communication between senior management and system users
- Lack of clearly defined roles and responsibilities for key project team members
- Lack of clearly defined business requirements prior to executing the contract
- Limited knowledge of effective project management principles

Poor communication between the County and ADP, and incomplete tracking of the underlying change requests, resulted in maintenance fee overpayments.

The Payroll System project costs were not fully reported because expenditures in excess of budget were allocated to functional areas (agencies) that had excess budget capacity instead of increasing the project budget line item.

Recommendations

County management should:

- A. Develop formal Countywide project management policies and procedures (include a formal status report to the Board for all major projects), and formally adopt the change control policy.
- B. Consider adopting a Countywide project management framework, which could include a Project Management Office to oversee all County projects.⁹

⁹ A Project Management Office is the source of documentation, guidance, and metrics on project management execution. Traditional PMO's base their project management principles on industry-standard methodologies such as the Project Management Body of Knowledge (PMBOK), International Organization for Standardization (ISO), and Institute of Electronic Engineers (IEEE), among other frameworks. There are multiple types of PMOs. Each organization should evaluate and select an appropriate model for their organization.

- C.** Ensure that unapproved Payroll System maintenance cost overpayments for project changes are collected from ADP.
- D.** Fully account for all project expenses on a by-project basis in the Annual Business Strategies document.

Issue 3 Information Security

Summary

Controls appear to be in place to prevent unauthorized access to payroll information and to prevent disclosure of personally identifiable information within the Payroll System. However, the County does not have formal policies and procedures for regularly reviewing user access to the Payroll System modules and reports, or for accessing personally identifiable information. This lack of policies and procedures increases the risk of unauthorized disclosure of sensitive information, data loss, and possible identity theft. County management should develop and implement policies and procedures to control Payroll System access in a manner consistent with recommended standards.

Criteria

User Access Reviews

COBIT recommends that entities formally document users' information access rights and compare them to their job duties to ensure appropriate access.

Personally Identifiable Information (PII)

Authorities recommend good principles and practices to protect personally identifiable information (social security numbers and other sensitive data). These sources include:

- U.S. Department of Commerce National Institute of Standards and Technology (NIST)
- American Institute of CPAs Generally Accepted Privacy Principles (GAPP)
- Arizona Revised Statutes (A.R.S. § 41-3507)

Condition

User access to the Payroll System appears appropriate; however, routine reviews of user access are needed. The County has not established a documented process to link system access to job duties, which may decrease the risk of inappropriate user access. The Business Strategies and Health Care Programs Department is the only group currently performing periodic access reviews over system modules and/or reporting tools. Although system access controls are in place to restrict the potential for unauthorized disclosure of PII such as social security numbers, the County has not documented policies and procedures to ensure proper safeguarding of all PII.

User Access Reviews

User access to pay rate changes appears appropriate. OET Security authorizes three individuals to change pay rates in the Payroll System: the Payroll Manager, the Employee Records Manager, and an Employee Records Supervisor. Although OET can create reports that show pay rate activity and associated user access, no one with the Payroll Team regularly reviews these reports. ADP offers detailed user security profiles that the County can use to segregate business functions, including pay rate access.

User access to other modules appears appropriate. We reviewed 11 user access controls for the payroll (EV5), benefits (WinFlex), and recruitment (NeoGov) modules and did not note any inappropriate access. We reviewed that proper access authorization was in place for the following:

- General Employee Payroll System modules
- Administrative user access
- Super user access

The Payroll System has the capability to limit access to sensitive information based on employee job duties. However, the County has not mapped out the appropriate relationships between job duties and Payroll System access. With the exception of BHCP employees' access to the Winflex application, periodic access reviews are not performed over the Payroll System.

Personally Identifiable Information

Of the 315 County employees with direct access to the County's payroll information (EV5), 30 (10%) are authorized to view full social security numbers. Since the County does not maintain a formal policy to manage PII, we cannot determine if the number of authorized employees is appropriate, or if those with access really need it. In addition, the County does not maintain automated tools, such as data loss prevention software, to identify, categorize, monitor, and prevent data loss.

Effect

User Access Reviews

If appropriate personnel do not regularly review user access, there is an increased risk of: (1) unauthorized disclosure of sensitive information, and/or (2) potential segregation of duties violations.

Personally Identifiable Information

Unauthorized disclosure of PII may lead to identify theft, exposing the County to reputational harm and litigation.

Cause

User Access Reviews

The Payroll Project Team trained users to help restrict unauthorized access to ADP modules and system reporting utilities. However, the Payroll Project Team does not have formal policies in place requiring periodic reviews to ensure appropriate access. In some cases, the Payroll Project Team expanded user access during implementation testing, and did not restrict access upon completion.

Personally Identifiable Information

The Payroll Project Team recognized the need to limit access to social security numbers, but did not consider the complementary privacy and security controls, such as data loss prevention software, that could effectively safeguard PII.

Recommendations

The Payroll Project Team should implement a formal policy and procedure to regularly review and validate Payroll System user accounts and associated access permissions. Analyze and document system access permissions to determine appropriate roles, and update as necessary. Leading practices recommend user access reviews as frequently as quarterly, but no less than annually.

County management should:

- A.** Develop formal policies and procedures to help safeguard PII and other sensitive data. Policies should address issues such as need-to-know requirements, periodic access reviews, data retention, storage, and dissemination requirements. Procedures for reporting the loss of sensitive data should also be included.
- B.** Consider obtaining and implementing data loss prevention software to help monitor the location and use of sensitive data.

Issue 4 Payroll System Reporting

Summary

The Office of Enterprise Technology (OET) and the Payroll Division have established formal processes to ensure that County users can monitor security over payroll and benefits, and can obtain accurate payroll and benefit information. However, these departments could strengthen documentation controls over authorizing and testing of customized Payroll System reports. If custom payroll reports are not properly authorized and tested prior to release, users may inappropriately access sensitive information and/or rely on inaccurate reports. OET should consistently enforce the formal report authorization and testing policies it jointly developed with the Payroll Division.

Criteria

COBIT recommends that an organization formally manage all reporting changes prior to implementation. Change procedures should include logging, authorizing, and testing (for proper security and expected performance).

Condition

We reviewed 15 custom reports created by OET and found that 5 (33%) lacked documentation. OET had not documented that they had tested the new reports for accuracy nor had they documented that the new reports met the requestors' requirements. In addition, OET could not provide documentation showing authorization for the development of any of the 15 sampled reports. At the time of our review, OET had completed 169 requests for customized reports.

Although the Payroll System has various reporting tools available for day-to-day processing, it does not include comprehensive reporting capabilities that could link data from all system modules. To meet this need, OET creates customized reports according to County user requirements. Authorized users request custom reports via a security access form. These reports are built using specialized report writing tools.

Effect

Unauthorized access to Payroll System reporting increases the risk of accidental disclosure of sensitive information. When OET does not thoroughly test (and document) the accuracy of new and modified reports prior to release, report information may be inaccurate or incomplete.

Cause

Although OET has instituted a formal report request and testing process, implementation has not been consistent.

Recommendation

OET should coordinate with the Payroll Project Team to ensure that all requests for new Payroll System reports, or modifications to existing reports, are properly authorized and tested.

Issue 5 System Performance Measures

Summary

The County has implemented a Service Level Agreement and an issue management tracking system to assess whether the Payroll System vendor meets performance requirements. However, the agreement lacks measures for one key module and contains other measures that are not applicable to the County. The County also needs to improve its performance measure tracking process, which should include tracking the savings achieved by implementing the Payroll System. Insufficient performance indicators and ineffective tracking can limit the County's ability to measure the System's value. County management should tailor performance measures to the County's requirements and formally track Payroll System performance measures.

Criteria

The ADP contract describes 34 key SLA performance measures used by the County to define expectations. Measures include the expected level of promptness, accuracy, and availability of seven Payroll System service categories (including HR/Payroll, Hosting, Benefits Administration, Employee Self Service, Flexible Spending Accounts, COBRA, and Time and Labor Management).

The COBIT framework recommends the following key SLA management practices:

- Establish strategic goals and objectives that are linked to business requirements and appropriate performance measures
- Develop a process to regularly realign business requirements and priorities with the SLA
- Monitor SLA performance criteria on a regular basis

The FY 2012 Annual Business Strategies budget document states that the Payroll System will save \$1.0 million annually in operational costs.

Condition

We reviewed the 34 SLA performance measures detailed in the County's contract with ADP. The Payroll Project Team logs issues and meets quarterly with ADP regarding outstanding SLA items. However, these indicators do not adequately measure the County's benefit from the Payroll System. In addition, the Payroll Project Team is tracking measures that are not listed or are defined differently in the SLA.

How SLA Indicators and Payroll Project Team Performance are Tracked	
SLA Indicators	Payroll Project Team Tracking Procedure
ADP's response time is measured by the time required for ADP to acknowledge the outstanding issue.	The County tracks the amount of time required for ADP to resolve outstanding issues.
The SLA defines the beginning of a new issue as a "live" call response from an ADP representative.	The County defines the beginning of a new issue with an automated email.
The SLA defines seven performance measures to track hosting measures.	Four of seven hosting measures are not applicable to the County Payroll System.
The SLA does not include performance measures governing the recruitment module (NeoGov).	Although the Payroll Project Team has not formally identified NeoGov performance indicators the team reports that they meet regularly with ADP to discuss NeoGov performance.

Another method of measuring the system's performance is cost savings. The FY 2012 Annual Business Strategies document states that the Payroll System will save \$1.0 million annually in operational costs by moving to a hosted Payroll System, an estimate based on financial analysis conducted by the Office of Management and Budget. However, the County does not currently measure or report actual savings received from the system implementation.

Effect

Without effectively tracking performance indicators including SLA measures, the County cannot ensure vendor accountability, or demonstrate the value of the Payroll System. Also, when County management does not implement effective and meaningful performance measures over strategically important systems, it may not meet the public's demand for transparency.

Cause

The SLA does not effectively measure the Payroll System's operations and performance because the County did not add customized SLA measures into the initial contract.

The County does not track the financial benefit from the system's implementation because the Payroll Project Team concentrated on establishing a tracking mechanism only for SLA measures and service issues.

Recommendations

The Payroll Project Team should:

- A. Update the SLA measures to align with the County's business requirements and appropriate measurement criteria, ensuring that all system areas (including NeoGov) are measured.
- B. Formally track performance measures and report the system's cost savings.

Department Responses

AUDIT RESPONSE
Payroll System Review Post Implementation
July 26, 2012

Issue #1: Data Accuracy and Completeness

Payroll System controls over data accuracy and completeness appear to be effective. However, controls over implementation testing, data transfers, payroll reconciliations, and user-access reviews, could be improved. Ineffective or incomplete system controls can lead to inaccurate information and reduced efficiencies. County management should strengthen system controls.

County Management Recommendation-

Recommendation: County management should consider improving the use of good, standard practices for user acceptance testing and parallel testing during future system implementations.

Response: Concur—in process. County Management is creating a Program Management Office that will establish controls and standardized testing procedures (e.g., sign off of test scripts, expected vs. actual results, cost savings) for projects in Maricopa County.

Target Completion Date: 6/30/2013

Benefits/Costs: County Management agrees that the new Project Management Office will benefit the County and its customers.

Payroll Project Team Recommendations-

Recommendation A: The Payroll Project Team should enforce the existing contractual agreement with ADP that requires ADP and NeoGov to develop and implement automated data transfer controls.

Response: Concur—in process. A request has been made to ADP that it ask NeoGov to add record counts to the integration file to identify any potential data loss.

Target Completion Date: 10/31/12

Benefits/Costs: This action will increase vendor accountability.

Recommendation B: The Payroll Project Team should consider:

- Aligning job duties and roles with compatible reconciliation duties, both inside and outside the Payroll Division.
- Formalizing payroll reconciliation processes and procedures
- Analyzing processes that could be streamlined due to the current hosted environment.

Response: Concur—in process. The following has taken place:

- Payroll has hired a new Payroll Lead that will be trained to run the payroll process. The Payroll Supervisor will then be responsible for all reconciliations but will not be responsible for processing the payroll.
- Payroll has been asked to formalize the reconciliation process and to document all related procedures. Additionally, Finance and Payroll have completed documenting additional procedures put in place after the completion of this audit regarding balance sheet reconciliations.
- Payroll is in process of reviewing and analyzing its current processes to take the new system into account.

Target Completion Date: 1/1/13

Benefits/Costs: The Payroll Project Team agrees that the recommended best practices will benefit the County and its customers by increasing process efficiency, accuracy, and accountability.

Recommendation C: The Payroll Project Team should obtain a Service Organization Control (SOC) report from NeoGov in order to obtain assurances over NeoGov's security, confidentiality, and processing integrity controls.

Response: Concur—Complete. The Payroll Project Team obtained the SOC 1 report from NeoGov and is currently reviewing it as a part of the process identified in response to Recommendation D below.

Target Completion Date: 7/17/2012.

Benefits/Costs: Obtaining and reviewing the SOC 1 will keep the vendors accountable and increase integrity controls.

Recommendation D: The Payroll Project Team should formalize a process for establishing, implementing, and monitoring the user controls identified in the SOC1 reports.

Response: Concur—in process. The Payroll Project Team and OET are establishing procedures for a regular review and are in process of reviewing the current reports.

Target Completion Date: 9/1/12

Benefits/Costs: The Payroll Project Team agrees that the recommended best practices will benefit the County and its customers by increasing vendor accountability.

Issue #2: Project Management

Although staff followed some key project management processes, the County could enhance project management effectiveness. Formal project management, including planning, business analysis, and total cost reporting, strengthens management's ability to effectively evaluate project performance. Effective project management practices

also increase the likelihood that projects are completed on-time and within budget. County management should implement formal project management policies and procedures to control costs and improve future project outcomes.

County Management Recommendations-

Recommendation A: County management should develop a formal Countywide project management policies and procedures (include a formal status report to the Board for all major projects), and formally adopt the change control policy.

Response: Concur—in process. County Management is creating a Program Management Office that will establish controls and standardized project procedures (e.g., project charter, work plan, testing plan, communication, post mortem) for projects in Maricopa County. The change control policy will be presented to the County Manager for approval.

Target Completion Date: 6/30/2013

Benefits/Costs: County Management agrees that the new Project Management Office will benefit the County and its customers by increasing accountability, consistency, and efficiency for future projects.

Recommendation B: County management should consider adopting a countywide project management framework, which could include a Project Management Office to oversee all County projects.

Response: Concur—in process. County Management is creating a Program Management Office that will establish controls and standardized project procedures (e.g., project charter, work plan, testing plan, communication, post mortem) for projects in Maricopa County.

Target Completion Date: 6/30/2013

Benefits/Costs: County Management agrees that the new Project Management Office will benefit the County and its customers by increasing project efficiencies and potential cost savings.

Recommendation C: County Management should ensure that unapproved Payroll System maintenance cost overpayments for project changes are collected from ADP.

Response: Concur- Completed. A total of \$2,952.70 recovered.

Target Completion Date: May 2012

Benefits/Costs: The cost recovery benefits the tax payers and County.

Recommendation D: County management should fully account for all project expenses on a by-project basis in the Annual Business Strategies document.

Response: Concur-completed. Procedures were put into place to accommodate this Recommendation. Working in concert with the Department of Finance, project codes are assigned to projects that should be capitalized. Budgeted and actual expenditures are then recorded at the project level. All new projects starting during or after FY11 are being tracked in technology capital improvement funds by project.

Target Completion Date: Complete

Benefits/Costs: Reporting project costs in this way increases accountability and transparency. Costs may be capitalized as necessary and where appropriate, recovered in future cost allocation plans.

Issue #3: Information Security

Controls appear to be in place to prevent unauthorized access to payroll information and to prevent disclosure of personally identifiable information within the Payroll System. However, the County does not have formal policies and procedures for regularly reviewing user access to the Payroll System modules and reports, or for accessing personally identifiable information. This lack of policies and procedures increases the risk of unauthorized disclosure of sensitive information, data loss, and possible identity theft. County management should develop and implement policies and procedures to review Payroll System access in a manner consistent with recommended standards.

Payroll Project Team Recommendation-

Recommendation: The Payroll Project Team should implement a formal policy and procedure to regularly review and validate Payroll System user accounts and associated access permissions. Analyze and document system access permissions to determine appropriate roles, and update as necessary. Leading practices recommend user access reviews as frequently as quarterly, but no less than annually.

Response: Concur-in progress. eTime is scheduled to be audited at the end of each fiscal year and is in process right now. Tax Services, Print Services, Total Pay and Garnishments security is restricted to central payroll staff only except in one instance (Risk Management has access to tax report for unemployment). This is audited by the payroll manager quarterly and as needed with each staff addition or termination. Documentation regarding this process is currently being drafted.

Target Completion Date: 9/01/12

Benefits/Costs: Payroll access audits will benefit the County and its customers by increasing the protection of sensitive County data.

County Management Recommendations-

Recommendation A: County management should develop formal policies and procedures to help safeguard PII and other sensitive data. Policies should address issues such as need-to-know requirements, periodic access reviews, data retention, storage, and dissemination requirements. Procedures for reporting the loss of sensitive data should also be included.

Response: Concur—in progress. Unwritten procedures are in place to protect this data, but a formal written policy to cover these important information security measures and requirements is being drafted by the ADP Project Team.

Target Completion Date: 12/31/2012

Benefits/Costs: County Management agrees on the importance of protecting the identity of all county employees. County Payroll and the Office of Information Technology echo the importance of managing and controlling employee PII data.

Recommendation B: County management should consider obtaining and implementing data loss prevention software to help monitor the location and use of sensitive data.

Response: Do not concur in relation to the ADP hosted software. ADP is, by contract, required to provide data loss prevention process/procedures and it does. ADP provides the County annual testing findings. The last test was conducted in March 2012 resulting in no findings.

Target Completion Date: Complete

Benefits/Costs: County Management agrees that data loss prevention is important as it increases efficiency in protecting potential data leakage – however, in the case of ADP (a hosted solution), this protection is already in place.

Issue #5: System Performance Measurement

The County has implemented a Service Level Agreement and an issue management tracking system to assess whether the Payroll System vendor meets performance requirements. However, the agreement contains measures that are not applicable to the County. The County also needs to improve its performance measure tracking process including tracking the savings achieved by implementing the Payroll System. Ineffective performance indicators and tracking can limit the County's ability to measure the System's value. County management should tailor performance measures to the County's requirements and formally track Payroll System performance measures.

Payroll Project Team Recommendations-

Recommendation A: The Payroll Project Team should update the SLA measures to align with the County's business requirements and appropriate measurement criteria, ensuring that all system areas (including NeoGov) are measured.

Response: Concur – will implement with modifications. The Payroll Project Team is working with ADP to create SLA measures for NeoGov and Garnishment Services. The Team is also evaluating the current SLA and making modifications as needed and agreed upon by the County and ADP.

Target Completion Date: 1/1/2013

Benefits/Costs: Adding the additional SLA items will increase vendor responsibility.

Recommendation B: The Payroll Project Team should formally track performance measures and report the system's cost savings.

Response: Concur – will implement with modification.

Track Performance Measures

The Payroll Project Team feels that tracking the SLA indicators, as contractually agreed upon, is a sufficient review of the performance measures. ADP is accountable to those measures and is responsive when it does not meet them (up to and including providing refunds as outlined in the contract). As stated in response to Recommendation A, the SLA will be reviewed and if additional measures need to be added it will require a contract agreement between the County and ADP. The Payroll Project Team is in discussions with ADP about this currently.

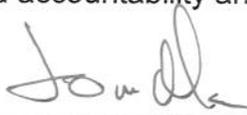
Report System Cost Savings

Decision making tools used to calculate the potential savings included an analysis of software, hardware, and consultant costs, not on-going costs of staff resources. The savings relating to software, hardware, and consultants has already been reported. County Management is creating a Program Management Office that will establish controls and standardized project procedures (e.g., cost savings reporting) for projects in Maricopa County.

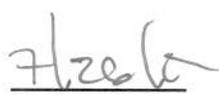
Target Completion Date: 6/30/2013

Benefits/Costs: Increased accountability and efficiency.

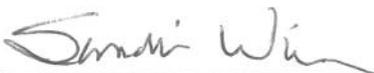
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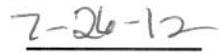
County Manager



Date



Deputy County Manager



Date

AUDIT RESPONSE
Payroll System Review Post Implementation
July 23, 2012

Issue #4: Payroll System Reporting

The Office of Enterprise Technology (OET) and the Payroll Division have established formal processes to ensure that County users can monitor security over payroll and benefits, and can obtain accurate payroll and benefit information. However, these departments could strengthen documentation controls over authorizing and testing of customized Payroll System reports. If custom payroll reports are not properly authorized and tested prior to release, users may inappropriately access sensitive information and/or rely on inaccurate reports. OET should consistently enforce the formal report authorization and testing policies it jointly developed with the Payroll Division.

Recommendation: OET should coordinate with the Payroll Project Team to ensure that all requests for new Payroll System reports, or modifications to existing reports, are properly authorized and tested.

Response: Concur - Completed. OET has completed a Standard Operating Procedure (SOP) that is in the process of being reviewed and approved by OET Executive Leadership and Payroll management.

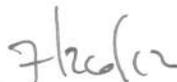
Target Completion Date: July 23, 2012

Benefits/Costs: Through the implementation of the SOP, OET will strengthen documentation controls over authorizing and testing of customized Payroll System reports. If custom payroll reports are not properly authorized and tested prior to release, users may inappropriately access sensitive information and/or rely on inaccurate reports.

Approved By :



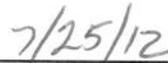
County Manager
Tom Manos



Date



Assistant County Manager
Shelby Scharbach



Date



Acting Chief Information Officer
David L. Stevens



Date