# The Department of Elections Must Strengthen Its Payroll Controls

Department of Elections

Inadequate reconciliations in the Department of Elections' payroll process increase the risk of incorrect payments to employees. The department must strengthen payroll review and reconciliation controls and maintain adequate supporting documentation to mitigate this risk.
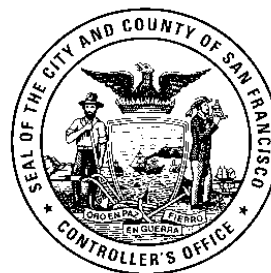
AUDITS DIVISION

October 20, 2021

City & County of San Francisco
Office of the Controller
City Services Auditor

Audit Authority

CSA conducted this audit under the authority of the San Francisco Charter, Section 3.105 and Appendix F, which requires that CSA conduct periodic, comprehensive financial and performance audits of city departments, services, and activities.

Statement of Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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 Audits Division is independent per the GAGAS requirements for internal auditors.
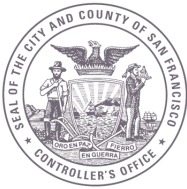
OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller

Todd Rydstrom
Deputy Controller

October 20, 2021

Elections Commission
City Hall, Room 48
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

John Arntz, Director
Department of Elections
City Hall, Room 48
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Dear Commissioners and Mr. Arntz:

The Office of the Controller (Controller), City Services Auditor (CSA), presents its report of the payroll and poll worker disbursements audit of the Department of Elections (Elections). The objective of this audit was to determine whether Elections has adequate and effective internal controls in its processes to pay employees and to disburse cash to poll workers and polling place hosts.

The audit concluded that Elections does not reconcile its internal timekeeping system to the City and County of San Francisco's payroll system, SF People and Pay, causing an increased risk of under- or overpayments. The audit also found that Elections made errors resulting in a few payments of premium pay to ineligible employees, so should improve the process it uses to review the premium pay.

The report includes eight recommendations for Elections to strengthen its payroll and poll worker disbursement controls. The department's response is attached as an appendix. We will work with the department to follow up every six months on the status of the open recommendations made in this report.

We appreciate the assistance and cooperation of all staff involved in this audit. For questions about the report, please contact me at mark.p.delarosa@sfgov.org or 415-554-7574 or CSA at 415-554-7469.

Respectfully,

Mark de la Rosa
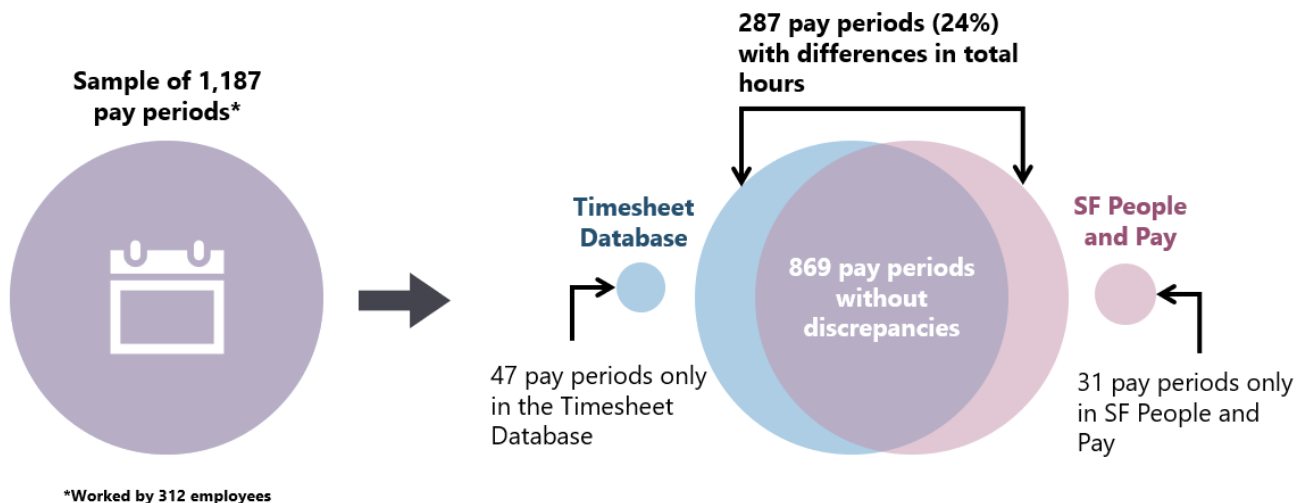Director of Audits

cc: Board of Supervisors
    Budget Analyst
    Citizens Audit Review Board
    City Attorney
    Civil Grand Jury
    Mayor
    Public Library

Executive Summary

The Office of the Controller's City Services Auditor (CSA) reviewed the administration of payroll and poll worker disbursements at the Department of Elections (Elections) to determine whether it has adequate and effective internal controls in its processes to pay employees and to disburse cash to poll workers and polling place hosts. We found internal control weaknesses in Elections' payroll review and reconciliation policy and practices that require immediate improvement. We also found that although the department adequately administers most poll worker disbursements, it occasionally fails to follow state law.

WHAT WE FOUND

Elections does not reconcile its timekeeping system to the City's payroll system, which issues employee paychecks, resulting in unreliable payroll records. Nearly a quarter (24 percent) of the audited pay periods show differences between the two systems in the total amount of hours worked by Elections employees. Further, the department does not maintain adequate supporting documentation when there are discrepancies between records in the two systems and payroll corrections must be made. Elections' inadequate review and reconciliation led to small premium pay overpayments—$17.25 in Airport premium pay and $11.73 in longevity premium pay—that indicate a risk of larger errors if Elections does not ensure that only eligible employees receive premium pay.

Sample of 1,187 pay periods*

287 pay periods (24%) with differences in total hours

Timesheet Database

SF People and Pay

869 pay periods without discrepancies

47 pay periods only in the Timesheet Database

31 pay periods only in SF People and Pay

*Worked by 312 employees

WHAT WE RECOMMEND

To improve its payroll controls, Elections should:
- Perform and document reconciliations of its timekeeping system and the City's payroll system.
- Periodically review employee eligibility for premium pays.
- Update its policies and procedures to require and define documented reviews and reconciliations of payroll data.

Table of Contents

Glossary

City	City and County of San Francisco
Controller	Office of the Controller
CSA	City Services Auditor, Audits Division
EIMS	Election Information Management System
Elections	Department of Elections
FED	Field Election Deputy
Human Resources	Department of Human Resources
SF Financials	The City's financial system
SF People and Pay	The City's payroll system
Timesheet database	Department of Elections' timekeeping system

Introduction

BACKGROUND

The Department of Elections (Elections) of the City and County of San Francisco (City) facilitates all local, district, state, and federal elections on behalf of San Francisco voters. The department is responsible for conducting elections under the rules and regulations established by federal, state, and local laws. Elections serves a registered voter base of nearly 500,000 people.

Elections Commission

The Elections Commission oversees all public elections in the City. It sets the department's general policies and is responsible for the department's proper administration, subject to the budgetary and fiscal provisions of the San Francisco Charter. The Elections Commission has seven members who serve five-year terms. The mayor, Board of Supervisors, city attorney, public defender, district attorney, treasurer, and Board of Education of the San Francisco Unified School District each appoint one member of the Elections Commission.

Staffing for Elections

For fiscal year 2020-21, Elections has 64 budgeted full-time equivalent positions, including all permanent and temporary employees, and a budget of $8,981,229 for salary and benefits. To successfully execute elections, the department employs numerous temporary workers, including some in clerical job classifications (classes) and dozens of field support employees known as Field Election Deputies (FEDs) to monitor activities at the polls. FEDs are to deliver supplemental supplies, provide supplemental assistance to voters, and support poll workers. Each FED oversees five to seven polling places. Exhibit 1 shows actual payroll expenditures during the pay periods that approximate the audit period.[1]

Exhibit 1: Elections payroll costs for September 22, 2018, through January 11, 2019

Labor Type	Cost
Regular Time	$1,815,294.54
Overtime/Compensatory Time	$679,951.91
Holiday and Other Pay	$224,125.73
Premium Pays	$5,937.46
Total	**$2,725,309.64**

Source: CSA analysis of SF People and Pay data

To staff the City's polling places in approximately 600 voting precincts on election day, Elections recruits almost 3,000 poll workers. Three to five poll workers are assigned to each polling place, with

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[1] The City's standard pay period is 14 days. The start and end dates of the audit period do not correspond exactly to those of pay periods.

one worker identified as an inspector, who is to supervise the others. Poll workers receive a stipend, the amount of which depends on their status and assignment. Polling place hosts also earn rent for the use of their site for an election.

Exhibit 2 summarizes the stipend and rent amounts poll workers and polling place hosts could earn during the audit period.

Exhibit 2: Poll worker and polling place stipend amounts

Type of Pay	Amount
Polling Place Host Rent	$180 - $210
Inspector	$165
Clerk/Translator	$145
Student Clerk	$142
Inspector Supplies Bag Picked Up	$20
Bilingual Training	$10
Late Pay Deduction	$10
Half Pay	50% of base pay

Source: Provided by the Department of Elections

Elections made 2,881 disbursements totaling $469,494 to poll workers and polling place hosts during the audit period, as shown in Exhibit 3.

Exhibit 3: Poll worker and polling place host expenditures for October 1, 2018, through December 31, 2018

Disbursement Type	Number of Disbursements	Amount
Poll Workers	2,486	$382,523
Polling Place Hosts	395	$86,971
Total	**2,881**	**$469,494**

Note: Amounts rounded to nearest dollar.
Source: CSA Analysis

Payroll and poll worker disbursements process

Elections uses four systems to track time and attendance, process payroll, and issue poll worker and polling place host disbursements, as shown in Exhibit 4.

Exhibit 4: The four systems Elections uses for timekeeping and disbursements

System	Use
Election Timesheet Database	Time entry
Election Information Management System	Manage poll workers and polling place hosts
SF People and Pay	Payroll entry
SF Financials	Payroll and Poll worker disbursements

Source: Observed by CSA

Payroll: Elections uses the department's timesheet database, which has tasks that relate specifically to Elections' job duties, to track employee hours. Each week employees enter their hours into the database, and managers approve the hours. Every other week the department's payroll clerk manually enters the information from the database into the City's payroll system, SF People and Pay, where pay information is processed and payments are issued. According to management, the payroll clerk and manager review SF People and Pay payroll on the Wednesday before each pay period closes to ensure there are no errors.

Poll worker disbursements: Elections uses the Election Information Management System (EIMS), an election management program, to maintain poll worker records, including workers' disbursement earnings and duties as well as rent disbursements for polling place hosts. In the weeks before an election, poll workers and polling place hosts go through the application process. Those who are eligible take a training and are added to EIMS if they have never served as a poll worker before.

According to management, each polling place is provided a poll worker payroll sheet (attendance sheet) on election day which, once completed, is the firsthand account of who worked at the polling place. The attendance sheet is signed by each poll worker, the polling place inspector, and the location's FED to validate time and attendance.

After the election, the department processes the poll worker attendance sheets. This includes reviews by three elections employees, each of whom signs the sheet to indicate it is complete. Time and attendance information is then added to EIMS, and Elections' IT staff create a data file of poll worker payment amounts, which are automatically calculated by EIMS. The file is sent to the Controller's Office for disbursement through SF Financials.

OBJECTIVES

The objective of this audit was to determine whether Elections has adequate and effective internal controls in its processes to pay employees and to disburse cash to poll workers and polling place hosts. The audit's subobjectives were to determine whether:

1. Payroll entries (for employees) are appropriate and comply with applicable memorandums of understanding, laws, regulations, and policies.

2. Nonpayroll cash disbursements to poll workers and polling place hosts are appropriate and comply with applicable laws, regulations, and policies.

SCOPE AND METHODOLOGY

The audit included all Elections payroll and disbursement entries during October 1 through December 31, 2018.

To conduct the audit, the audit team performed the following procedures:

- Assessed departmental policies and procedures' compliance with laws, regulations, and citywide policies.
- Conducted in-depth walkthroughs of payroll, polling place disbursements and poll worker disbursements procedures.
- Researched relevant audit criteria.
- Interviewed key managers and staff that oversee and process payroll, polling place disbursements and poll worker disbursements.
- Reviewed SF People and Pay and the department's timesheet database records for September 22, 2018, through January 11, 2019, the start and end dates of the pay periods that encompass the audit period.
- Reconciled all Elections employee payroll records in the audit period—a total of 1,187 pay periods worked by 312 employees—between the timesheet database and SF People and Pay to identify discrepancies.
- Purposefully selected and tested a sample of 30 individual employee pay period records worked by 29 employees to determine whether adequate supporting documentation is maintained.
- Reviewed poll worker disbursements made during October 1 through December 31, 2018.
- Reconciled EIMS data to SF Financials disbursements to identify discrepancies.
- Tested 26 poll worker disbursements and 4 polling place rent disbursements for adequacy of supporting documentation.
- Documented the work and our findings.

The completion of this audit was delayed by the need for CSA to reallocate audit resources to fulfill its role in the City's emergency response to the ongoing COVID-19 pandemic.

Audit Results

SUMMARY

Elections' payroll policies and practices do not include adequate review and reconciliation activities, which leaves the department at an increased risk of under or over payments to employees. Poll worker and polling place disbursement processes are generally adequate but adherence to documentation requirements policy can be improved.

Finding 1: Although no incorrect payments were found, Elections violates city policy by not reconciling records in its timekeeping system with the City's payroll system and has no supporting documentation to justify the differences, which are significant.

Elections tracks time and attendance in the timesheet database, their internal timekeeping system. According to management, Elections does not reconcile it to SF People and Pay, the City's payroll system. When hours certified by employees in any timekeeping system are not the same as what is entered for payment, there is an increased risk of employees disputing the amount they were paid. Further, the City's Payroll Policies and Procedures Manual states that, "without regular, systematic reconciliation activities and report cross-checks, undetected payroll errors can result in over- or underpayments."

According to SF People and Pay records, 312 Elections employees worked 1,187 pay periods during the audit period. Of those 1,187 pay periods, 287 (24 percent) show differences in the total number of hours (regular and overtime) between SF People and Pay records and the timesheet database.

Also:
- SF People and Pay includes 31 pay periods during the audit period that are not in the timesheet database.
- The timesheet database includes 47 pay periods during the audit period that are not in SF People and Pay.

Exhibit 5 shows these differences between the records in the two systems for the audit period.

Exhibit 5: Discrepancies exist in Elections' timekeeping in SF People and Pay and the timesheet database
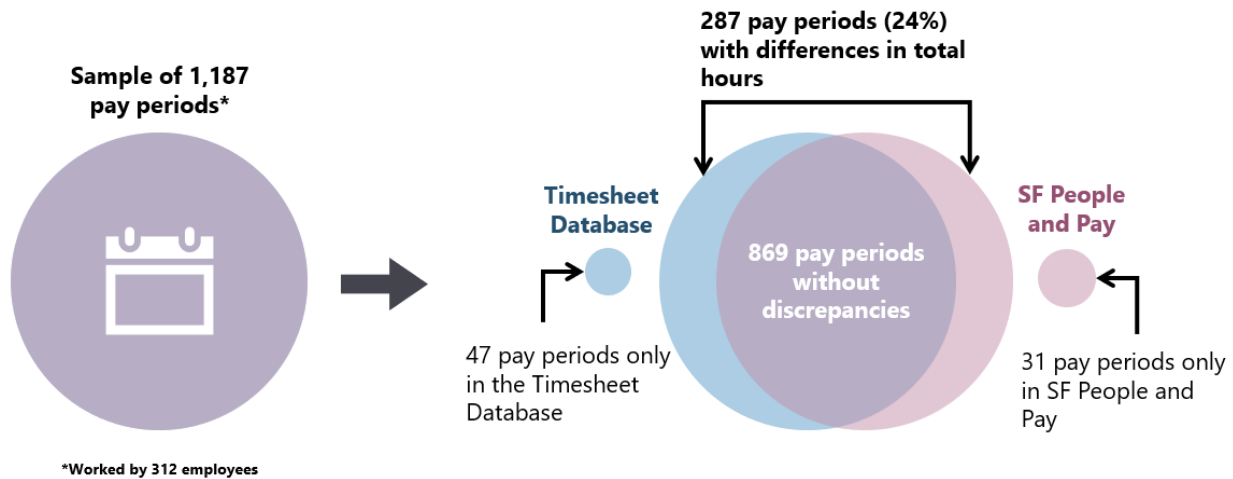
Source: CSA analysis of SF People and Pay data and timesheet database

A sample of 30 pay periods show significant differences in hours and pay for which Elections does not have supporting documentation. Elections could not provide us with supporting documentation for a smaller sample of 30 pay periods, consisting of 29 with discrepancies and 1 without.[2] Such documentation is needed to justify the differences in the total number of hours in the two systems. For the 30 pay periods, SF People and Pay shows 2,420.60 hours, representing $72,791.32 of employee pay, while the timesheet database shows only 2,028.75 hours. The discrepancy of 391.85 hours (16 percent) represents an estimated $11,792.[3]

Department policy requires a review of hours recorded in SF People and Pay, which Elections reports is routinely performed. However, the review is not a reconciliation, nor is it documented, as the policy requires neither. The absence of complete and documented reconciliations between SF People and Pay and the timesheet database compromises the integrity of timekeeping records, making them unreliable, especially in the absence of documentation that would support differences between the two systems.

Elections does not comply with city policy requiring payroll records to be reconciled. Although Elections appears to comply with its own policy to review payroll records, the department does not comply with city policy, which requires that payroll records be reconciled and that the reconciliations be documented. The City's Payroll Policies & Procedures Manual states that departments must:

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[2] We purposefully selected the sample of 30 from the 1,187 pay periods audited. Because this is not a random or statistical sample, these results cannot be projected to the entire population of pay periods audited.
[3] This estimate is based on the sample's value as a percentage of the 1,187 pay periods tested (16.2 percent of $72,791.32 = $11,792.19); it is not based on individual employees' hours or pay rates.

- Have clear, written procedures for reviewing payroll records and reports, and should maintain a log of their reconciliation and report review activities to help ensure this important step is performed.
- Review the validity of payments charged or credited to their accounts by performing a monthly reconciliation of total salaries paid to total salaries approved, pursuant to department payroll/personnel records.
- Have a supervisor review and sign monthly payroll reconciliations and record them appropriately.

According to Elections, when discrepancies exist between the hours recorded in its timesheet database and those in SF People and Pay, the payroll clerk follows up with the relevant employee or supervisor. Once the cause of the discrepancy is identified, the clerk enters the correct hours in SF People and Pay, but does not correct the timesheet database. For example, when an employee enters in the timesheet database more overtime hours than they actually worked, the clerk will correct the record in SF People and Pay but not in the timesheet database. According to Elections, many of the discrepancies between the timesheet database and SF People and Pay result from employees entering incorrect time codes or paid leave hours that exceed their accrued balance. Elections also stated that it has insufficient staffing to perform or document full reconciliations or update its timesheet database.

Recommendations

The Department of Elections should:

1. Reconcile employee pay records biweekly in the timesheet database with those in SF People and Pay, document the reconciliations, and ensure that a manager or supervisor reviews and certifies them in writing.
2. Maintain supporting documentation to show how discrepancies between the timesheet database and SF People and Pay records were resolved, including justification for corrections made in SF People and Pay.
3. Update and implement departmental policies to define, step-by-step, the payroll record reconciliation process. Include a requirement that reconciliations be documented.
4. Require employees to use the self-service feature[4] of SF People and Pay to reduce the department's need to review and reconcile payroll records and reduce the risk of over- and underpayments.

Finding 2: Elections provided small amounts of two premium pays to an ineligible employee and should ensure certifications are on file for employees receiving bilingual pay.

During the audit period, Elections paid its employees four types of premium pay. Small amounts of two of these were paid to employees who were ineligible to receive them. Exhibit 6 shows the amounts of each type of premium pay received by Elections employees and the amounts paid to ineligible employees during the audit period.

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[4] This feature enables an employee to manage their own timekeeping in SF People and Pay.

Exhibit 6: Elections paid a small amount of premium pay to an ineligible employee during September 22, 2018, through January 11, 2019

Premium Pay	Total Amount Paid	Amount Paid to Ineligible Employee
Airport Traffic Division	$17.25	$17.25
Longevity	$1,035.21	$11.73
Bilingual	$4,500.00	$0.00*
Lead Person	$385.00	$0.00
Total	$5,937.46	$29.98

* Bilingual certifications were not on file for 16 of 23 employees who received this pay, so the audit could not determine whether only eligible employees received it.

Source: CSA analysis of People and Pay payroll records

Airport Traffic Division Premium Pay and Longevity Premium Pay were received by a few Elections employees. The only Elections employee who received the Airport Traffic Division Premium was ineligible for it; Elections employees should never receive this pay. Of the six tested Elections employees who received Longevity Pay, one—the same employee who erroneously received the Airport-related premium—received Longevity Pay without meeting eligibility requirements. The amounts Elections erroneously paid to the employee for these premiums during the audit period are small, $17.25 in Airport Traffic Division Pay and $11.73 in Longevity Pay. However, the erroneous payments may have begun before the audit period and, thus, may be significantly larger if the employee's entire tenure with Elections is considered. Moreover, because Elections did not detect that this employee was erroneously receiving these premiums, it raises the question of whether the department may also have failed to detect larger amounts of erroneous premium payments to this employee or other employees before or after the audit period.

The erroneous payments of these two premiums occurred because the employee was hired by Elections after having been employed at San Francisco International Airport, where the employee had been eligible for both premiums. However, once the employee was no longer employed at the Airport, they became ineligible for both premiums.[5]

According to Elections, when reviewing the employee's job data during the hiring process, the department was unaware that these premium pays were included, indicating their review is insufficient. According to the City's Payroll Division, Elections is ultimately responsible for ensuring the employee's pay is correct. If the department had performed regular reviews and payroll reconciliations, as described in Finding 1, it likely would have identified irregularities such as an Elections employee receiving an Airport-related premium pay.

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[5] The employee, who had retired from city employment before being hired by Elections, was ineligible for the Airport Traffic Division Premium once they left the Airport because, as stated in the labor agreement, this pay is for employees in Classification 9209 (Community Police Services Aide) who are assigned to the Airport Traffic Division and who have completed required training. The pay is a 2 percent premium above the employee's base hourly wage. The employee also became ineligible for the Longevity Premium after leaving the Airport because they had not worked long enough in their new job classification at Elections to qualify. The labor agreement states that an employee is entitled to longevity pay after ten years of service, but an employee who voluntarily moves to another job classification is not eligible until completing ten continuous years of service in the [new] class.

Bilingual Premium Pay is extra compensation for city employees who interpret or translate to and from a language other than English, including sign language for the hearing-impaired and Braille for the visually impaired. The applicable labor agreement states employees are to receive $40 if they perform bilingual duties for less than 40 hours in a pay period and $60 if they perform bilingual duties for more than 40 hours in a pay period.[6]

Neither Elections nor the Department of Human Resources (Human Resources) could provide documentation of bilingual certification for 16 (70 percent) of the 23 Elections employees who received Bilingual Pay, which totaled $4,500 during the audit period. Certification is important to ensure employees have sufficient bilingual skills.

Although the labor agreement in effect during the audit period did not require an employee to be certified to be eligible for the bilingual premium, this requirement became effective shortly thereafter. Since July 1, 2019, the labor agreement has required that, subject to Human Resources approval, employees who are certified as bilingual and who are assigned to perform bilingual services shall receive a bilingual premium of $60. Also, effective January 1, 2020, at the City's discretion, the City may require an employee to recertify not more than once every two years to continue receiving a bilingual premium.

According to Elections, during the audit period Human Resources could not administer bilingual tests and instructed Elections to pay employees if they were performing bilingual duties, even without certification.

Lead Person Premium Pay, according to the applicable labor agreement, is provided to employees who plan, design, sketch, lay out, detail, estimate, order materials, or take the lead on any job when at least two employees are working together. The appointing officer (department head) must give written authorization for the employee to receive Lead Person Pay. Only two Elections employees received Lead Person Pay, and all the payments of it were found to be appropriate. That is, both employees had documented authorization on file to receive this pay, as required by the labor agreement.

Recommendations

The Department of Elections should:

5. Update departmental polices to define and require documented periodic reviews of premium pays.
6. Implement the policy suggested in Recommendation 1 by periodically reviewing the premium pays (and amounts thereof) that Elections employees receive to ensure that only those who meet eligibility requirements, as defined in labor agreements, receive premiums.
7. Work with the Department of Human Resources to ensure that all employees receiving bilingual pay are appropriately certified or recertified and that certification documentation is maintained.

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[6] Memorandum of Understanding between the City and the Service Employees International Union (SEIU), Local 1021, that covered the audit period.

Finding 3: Elections correctly pays poll workers, but does not always follow state law regarding the information that high school students must provide to be poll workers, and a few poll worker attendance sheets were unsigned.

A comparison between EIMS and SF Financials of all 2,871 poll worker disbursements during the audit period found no significant anomalies; all payments in the two systems matched or had adequate explanations if they did not match. However, in a few cases supporting documentation for poll worker disbursements, including documentation of poll worker eligibility, is incomplete.

One high school student's poll worker job application is incomplete. High school students applying to be poll workers must provide their grade point average on their application. In a sample of 26 poll worker disbursements and four polling place rent disbursements tested for supporting documentation, two of the poll workers were high school students, and one of the two did not provide their grade point average (GPA) on the application. The California Elections Code states that a pupil must have a GPA of at least 2.5 on a 4.0 scale to be eligible to be a poll worker. By not requiring the student poll worker to provide their GPA, Elections cannot be assured that it met this code requirement.

Three of 26 poll worker attendance sheets lack at least one required signature. Poll worker attendance sheets are used on election day to record who served at each polling place and for how long. The sheet's instructions require the polling place inspector to validate each poll worker's time of arrival and require both the inspector and a FED to certify (sign) the form once for each poll worker. Our test of supporting documentation for 26 poll worker disbursements found that one attendance sheet was not signed by the inspector and two others were not signed by a FED. By not ensuring that all the required signatures that certify the hours worked by poll workers are on all attendance sheets, Elections increases the risk of inaccurate attendance records, which could lead to erroneous payments.

Recommendation

8. The Department of Elections should adhere to state law and its own policy by ensuring that high school poll worker job applications and poll worker attendance sheets are complete.

Appendix
Department Response

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF ELECTIONS   John Arntz, Director

September 24, 2021

Mark de la Rosa
Director of Audits
City Hall, Room 476
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Subject: *Audit Report for FY 2018-19: The Department of Elections Must Strengthen Its Payroll Controls*

Dear Mr. de la Rosa:

We are in receipt of your office's *Payroll Audit Report for FY 2018-19* issued on September 10, 2021. We have responded by completing the appropriate sections of the document included in the report's appendix, which is attached to this letter.

We thank you and your team for such thorough work and concur with nearly all of your recommendations, as explained in the attached document. Please do not hesitate to contact me should you have any further questions or concerns.

Respectfully,

John Arntz, Director

Recommendations and Responses

For each recommendation, the responsible agency should indicate in the column labeled Agency Response whether it concurs, does not concur, or partially concurs and provide a brief explanation. If it concurs with the recommendation, it should indicate the expected implementation date and implementation plan. If the responsible agency does not concur or partially concurs, it should provide an explanation and an alternate plan of action to address the identified issue.

Recommendation	Agency Response	CSA Use Only Status Determination*
The Department of Elections should:		
1. Reconcile employee pay records biweekly in the timesheet database with those in SF People and Pay, document the reconciliations, and ensure that a manager or supervisor reviews and certifies them in writing.	☒ Concur ☐ Do Not Concur ☐ Partially Concur Elections began requiring its payroll clerks to reconcile entries in SF People and Pay with those in its internal Timesheet Database. Payroll clerks complete these reconciliation reports, following the instructions of the SF Controller's Payroll Policies & Procedures Manual, and submit such reports to the payroll supervisor for certification on a bi-weekly basis.	☐ Open ☒ Closed ☐ Contested
2. Maintain supporting documentation to show how discrepancies between the timesheet database and SF People and Pay records were resolved, including justification for corrections made in SF People and Pay.	☒ Concur ☐ Do Not Concur ☐ Partially Concur Elections began requiring its payroll clerks to fully document any discrepancies identified in the bi-weekly reconciliation process described above. All corrections are now approved in writing by the payroll supervisor.	☐ Open ☒ Closed ☐ Contested
3. Update and implement departmental policies to define, step-by-step, the payroll record reconciliation process. Include a requirement that reconciliations be documented.	☒ Concur ☐ Do Not Concur ☐ Partially Concur Elections now requires its payroll clerks to maintain hard copies of the bi-weekly reconciliation reports described above in a binder designated solely for that purpose. Prior to submitting reconciliation reports to their payroll supervisor for review and archival in the binder, payroll clerks review each other's work, making corrections and gathering supporting paperwork as necessary to ensure efficient final review.	☐ Open ☒ Closed ☐ Contested

* Status Determination based on audit team's review of the agency's response and proposed corrective action.

Recommendation	Agency Response	CSA Use Only Status Determination*
The Department of Elections should:		
4. Require employees to use the self-service feature of SF People and Pay to reduce the department's need to review and reconcile payroll records and reduce the risk of over- and underpayments.	☐ Concur ☒ Do Not Concur ☐ Partially Concur First, bypassing the use of the internal Timesheet Database would not be prudent because this application allows Elections staff to perform two useful checks that ensure accurate timekeeping: a) each employee enters task hours as "Pending" before reviewing and submitting all hours for each week as "Completed," and b) each employee's manager reviews "Completed" hours by cross-referencing hours recorded on hard copies of sign in/out sheets and resolving any discrepancies before placing the hours into "Approved" status and forwarding them to payroll staff for validation. In addition, it would be impractical to train the several hundred temporary employees hired to assist Elections' 41 full-time employees for each election to use SF People and Pay. Elections temporary employees have different appointment types, start dates, schedules, and assignment durations and would therefore need to be trained individually regarding the proper use of SF People and Pay codes and at a time when they are already absorbing a great deal of information about non-payroll related policies, procedures, and election-specific tasks. Finally, the Timesheet Database creates a detailed record of staffing resources devoted to specific elections tasks (e.g., processing of voted ballots, writing and translation of outreach materials, training of poll workers, etc.), and this data helps Elections make budget decisions and plan for future elections. Elections staff use Timesheet Database information in combination with that of external variables (e.g., projected turnout, estimated volume of returned vote-by-mail ballots, complexity of the Voter Information Pamphlet, etc.) to plan staffing resources for each election. For technical reasons, it would not be possible to collect this detailed data in SF People and Pay.	☐ Open ☒ Closed ☐ Contested

* Status Determination based on audit team's review of the agency's response and proposed corrective action.

Recommendation	Agency Response	CSA Use Only **Status Determination***
The Department of Elections should:		
5. Update departmental polces to define and require documented periodic reviews of premium pays.	☒ Concur ☐ Do Not Concur ☐ Partially Concur Elections now requires its payroll clerks to conduct a monthly review of job data for all active employees and to maintain a spreadsheet tracking eligibility dates for different types of premium pay.	☐ Open ☒ Closed ☐ Contested
6. Implement the policy suggested in Recommendation 1 by periodically reviewing the premium pays (and amounts thereof) that Elections employees receive to ensure that only those who meet eligibility requirements, as defined in labor agreements, receive premiums.	☒ Concur ☐ Do Not Concur ☐ Partially Concur Elections now requires it payroll staff to review the Incentive Pay Section, along with the Job Data, Employment Data, and Biographical Details pages of PeopleSoft, for all new employees. This step prevents the types of premium pay errors noted in the Audit report, namely the automatic continuation of other department-specific premium pay for transferred city workers, and allows for quick, manual removal of premium pay that is no longer appropriate.	☐ Open ☒ Closed ☐ Contested
7. Work with the Department of Human Resources to ensure that all employees receiving bilingual pay are appropriately certified or recertified and that certification documentation is maintained.	☒ Concur ☐ Do Not Concur ☐ Partially Concur As noted in the Audit report, certain bilingual certification requirements came into effect after the period covered in this audit. Since July 2019, Elections has been working with the City's Department of Human Resources to test and certify its bilingual employees while adhering to all applicable provisions of labor agreements in determining employee eligibility for bilingual premium pay (including, where necessary, discretionary waiver of recertification per section 307 of the current SEIU Local 1021 MOU).	☐ Open ☒ Closed ☐ Contested

* Status Determination based on audit team's review of the agency's response and proposed corrective action.

Recommendation	Agency Response	**CSA Use Only** **Status Determination***
The Department of Elections should:		
8. Adhere to state law and its own policy by ensuring that high school poll worker job applications and poll worker attendance sheets are complete.	☒ Concur ☐ Do Not Concur ☐ Partially Concur Before processing any high school poll worker application, Elections staff now confirm the applicant has affirmed they meet all eligibility requirements before entering the applicant's information into Election Information Management System, that among other things, is used to manage poll worker records. In the event a poll worker application is incomplete, staff attempt to contact the applicant to obtain the missing information. A parallel system is in place for the processing of unsigned poll worker attendance sheets, with staff contacting the inspector or Field Election Deputy assigned to assist that site on Election Day, and noting confirmed service on the sheet.	☐ Open ☒ Closed ☐ Contested

* Status Determination based on audit team's review of the agency's response and proposed corrective action.