

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
F Human Resources, Compensation & Benefits	F2 Personnel and Payroll Processing	Each employee and applicant data record is unique.	Employees and applicants may have the same name, which may result in personnel master data changes being made to the wrong file or confidential information being inadvertently disclosed.		Unique identification numbers are assigned to each applicant and/or employee.	F2-1.1.1
		Job applicants are suited to the position.	Over or under qualified candidates may be hired.	Adequate job descriptions and hiring criteria are maintained and candidates' qualifications are compared with the job requirements.	F2-2.1.1	
				Uniform criteria should be used when classifying jobs and assigning titles.	F2-2.1.2	
			Background checks and other means are used to identify and screen applicants for employment.	F2-2.1.3		
			Lack of appropriate consideration of internal candidates may not allow for development of existing employees.	Postings for internal and external job positions are approved in accordance with County policy.	F2-2.2.1	
			Employees previously terminated for ethical violations, poor performance, or other disciplinary actions may be re-hired.	Personnel files are reviewed prior to rehiring a former employee to ensure that prior work record warrants consideration of the employee for the position.	F2-2.3.1	
		Employees receive key work related information.	New employees do not receive sufficient / consistent information on key work related information.	When the employee commences employment, he/she is supplied with the following particulars in writing: - employer's full name and address; - the name and occupation of the employee, or a brief description of the work for which the employee is employed; - the place of work, and, where the employee is required or permitted to work at various places; - the date on which the employment began; - the employee's ordinary hours of work and days of work; - the employee's wage or the rate and method of calculating wages; - the rate of pay for overtime work; - any other cash payments that the employee is entitled to; - any payment in kind that the employee is entitled to and the value of the payment in kind; - how frequently remuneration will be paid; - any deductions to be made from the employee's remuneration; - the leave to which the employee is entitled; - the period of notice required to terminate employment, or if employment is for a specified period, the date when employment is to terminate; - a description of any council or sectoral determination (Wage Determination) which covers the County; - the period of notice required to terminate employment, or if employment is for a specified period, the date when employment is to terminate; - a list of any other documents that form part of the contract of employment, indicating a place that is reasonably accessible to the employee where a copy of each may be obtained.	F2-3.1.1	
				When any term or condition of employment of an employee changes, the written particulars are updated to reflect the change; employees are supplied with a copy of the document reflecting the change.	F2-3.1.2	
				When an employee is not able to understand the written particulars, the information is explained to the employee in a language and in a manner that the employee understands.	F2-3.1.3	
		Hiring, promotion, transfer, and termination practices adhere to County policies and comply with applicable laws and regulations.	Laws and governmental regulations may be violated, resulting in fines, penalties, lawsuits, or other liabilities.	Employment policies are reviewed annually by local legal counsel to ensure compliance with legal and regulatory requirements. Policy changes are communicated and implemented.	F2-4.1.1	
				Policies and guidelines for hiring, promotion, transfer, and termination are defined, documented, communicated, and adhered to.	F2-4.1.2	
				A mechanism is in place to ensure that managers and supervisors are aware of applicable employment laws, regulations and County policies.	F2-4.1.3	
				A mechanism is in place to ensure that personnel files include documentation supporting hiring, promotion, transfer, termination, benefit election, and any other documents deemed necessary by the County's legal counsel to ensure compliance with applicable employment laws.	F2-4.1.4	
			Records may be lost or prematurely destroyed, resulting in loss of audit trail.	Human resource records are filed and retained in accordance with laws and regulations and County policy. Management reviews and approves any files selected for destruction.	F2-4.2.1	
		Personnel data is properly maintained to support payroll processing, tax withholdings, and benefit elections.	Additions, pay rate changes, terminations, or other actions may not be authorized or recorded accurately.	Standard forms are used to document changes to payroll and other personnel data.	F2-5.1.1	
				Changes to personnel data are authorized and input correctly and management timely reviews automated reports of changes to employee data, including pay rate changes and terminations.	F2-5.1.2	
				Relational validations (search on employee number, position number, name and address, etc.) are performed to prevent or timely detect duplicate entries and necessary follow up is performed.	F2-5.1.3	
				A mechanism is in place to ensure that all employees in personnel data files exist.	F2-5.1.4	
		The reason for employee termination adheres to County policy and local law.	Terminated employees may litigate, and insufficient documentation may make it difficult for the County to defend its position.	Human resources and local legal counsel are consulted prior to an involuntary termination.	F2-6.1.1	

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				Human Resources provides manager with a checklist and manager utilizes this checklist to ensure that all County assets (passes, keys, computer, etc.) are collected before employee's departure.	F2-7.1.2
			Employee may continue to be paid, receive benefits, or owe the County money.	Terminations are reported to HR on or before the termination date so that employee's final pay is correctly calculated and appropriately considers outstanding amounts owed to the County for loans, advances, and other liabilities.	F2-7.2.1
		Pay advancements are properly authorized and accounted for.	Advances may not be authorized, and may be in violation of certain laws and regulations, resulting in fines and penalties.	Pay advances are granted in accordance with County policy, and signed promissory notes are obtained at the time of <u>advance</u> .	F2-9.1.1
				Loans and advances are not made to or for directors and executive officers.	F2-9.1.2
			Employees may not receive the correct remuneration.	Calculations for pay and allowances are made and reviewed for accuracy.	F2-9.1.3