



PERFORMANCE AUDIT OF PAYROLL OPERATIONS

**FOR THE PERIODS OF
JANUARY 1, 2017 – DECEMBER 31, 2018,
JANUARY 2020**

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Doña Ana County**

Performance Audit of Payroll Operations

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January 31, 2020

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Financial Services Director
Internal Audit Advisory Committee

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EXECUTIVE SUMMARY

The Doña Ana County Financial Services Department's mission is to maintain the County's overall financial stability through sound financial planning and management. With a commitment to the highest standards of accountability, timeliness, accuracy, professionalism, and innovation in providing financial services that meet the expectations of their clients, one of the important tasks performed is payroll processing for county personnel. More details about the department can be found by accessing the following link: [Financial Services | Doña Ana County, NM \(donaanacounty.org\)](http://Financial Services | Doña Ana County, NM (donaanacounty.org))

The Audit reviewed areas deemed to be at greater risks of internal control deficiencies in the Payroll Section, as well as areas of concern to Payroll Management. A review of the payroll process indicated that SOPs exist, which allow for consistency of operations and the retention of knowledge for this section. This is of particular importance, as the Payroll Section had a complete turnover of personnel prior to the audit. While having all new personnel is considered a higher risk, the Audit notes the consistent efforts of current staff to continue learning and employing proper activities for the application of internal controls and oversight of operations. This report is intended for the management of Doña Ana County, and highlights areas that were determined as needing improvement within the County's Payroll Section. This report also acknowledges the participation received by the internal auditor during the audit, and recognizes Payroll, Payroll Support Personnel, Human Resources, the Detention Center, and the Fire & Emergency Services for their cooperation.

The Audit indicated areas of control weaknesses that appeared in Payroll's timekeeping section, although all weaknesses were not directly attributable to the Payroll Section. Herein, countywide discrepancies that were most frequent were the unexplained occurrences of excessive tardiness, shortened lunches, and unverified/unapproved timecards. The Audit also noted frequent occasions of manual punches, manual leaves, and unexcused absences. Although not specifically mentioned in the findings below, these occurrences were addressed within the Management Letter along with recommendations. While the Audit recognizes legitimate supervisory authority to oversee staff actions, it should be noted that these discrepancies focused upon the issue of there being a lack of written explanations for staff actions, and a lack of written approvals/verifications. Without notes or comments existing in Workforce Central (the timekeeping software utilized by the County), there is no audit trail to suggest that management is aware of or has approved of noted discrepancies.

Audit findings that have a genesis in other DAC departments were discussed with those department personnel, and included 1) a lack of documentation to confirm actions taken within the Human Resources Department, 2) administrative shortcomings in documentation submitted by the Detention Center, 3) an essential but missing internal control within Detention Center

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operations, and 4) a lack of overtime verification procedures within the Fire & Emergency Services Department.

While it is noted that the Payroll Section is in need of at least one SOP (Finding #6), an area that stood out as requiring follow up was that of an Administrative Fee that is charged to almost all DAC Staff. The internal auditor called into question the legitimacy of applying the fee to DAC staff, leaving the final decision to upper management concerning the continuation of this fee to staff countywide.

A repeated audit recommendation called for the administering of training by both Payroll and Human Resources personnel for County timekeepers and supervisors, to address discrepancies occurring on a countywide basis. Herein, the recommended training is not only intended to shed light on the repeated shortcomings noted within this audit, but also to inform staff how to appropriately address and correct those shortcomings.

AUDIT SCOPE & OBJECTIVES

An audit of the Payroll Section is a result of the progression of the internal audit schedule, which resulted from a countywide risk-assessment conducted by the Internal Audit Function. The Payroll Audit covered the period of January 1, 2017 to December 31, 2018. As applicable (to address changes in policy/practices), a limited review of operations completed from January 1 – January 31, 2020 was also completed.

The scope of the audit focused upon assessing the internal controls over the following areas:

- (1) Timekeeping records (in Workforce Central)
- (2) Personnel files
- (3) Payroll procedures for making accurate payments
- (4) Account reconciliations

The audit objectives were to 1) evaluate the system of internal controls utilized in payroll preparation and accounting functions, 2) test the accuracy of payments and recordkeeping, and 3) assess the monitoring of timekeeping for personnel countywide.

OPERATING & INTERNAL CONTROL FINDINGS

This report contains no (0) High-level risks, two (2) Moderate-level risks, and seven (7) Low-level risks. This report also includes the auditor's Recommendations, Management Responses, and Auditor Comments, as applicable.

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DETAIL OF AUDIT FINDINGS

Risk ratings are based on professional judgment to assess the extent to which deficiencies could adversely affect the performance of systems and controls of a process. More details about the risk rating in this report can be found by accessing this link:

[Audit Risk Ratings | Doña Ana County, NM \(donaanacounty.org\)](https://www.donaanacounty.org/Audit-Risk-Ratings)

FINDINGS, RECOMMENDATIONS, MANAGEMENT RESPONSES, & AUDITOR COMMENTS

The evidence obtained provides a reasonable basis for the findings and conclusions below, based on audit objectives. As a result of interviews, observations, reviews of the Payroll Process and Procedures manuals, Finance and HR policies, and tests performed, the following results were recorded. While management responses are included within this report, the Audit takes no responsibility for the sufficiency of said responses, nor for the effective execution of corrective actions taken or to be taken by management. **NOTE:** Manager Responses below are written in *italics*.

1. **Unverified/Unapproved Timecards. Moderate.**

Condition: A sample review of the Workforce Central system for pay periods 13, 15, & 17, in 2019 revealed the following results:

Pay Period 13: Of 23 departments reviewed, 5 departments indicated that less than 50% of the time staff (53 of 399) verified their hours worked; 3 departments indicated that less than 50% of the time supervisors (2 of 51) approved timecards for their Staff

Pay Period 15: Of 23 departments reviewed, 4 departments indicated that less than 50% of the time staff (54 of 394) verified their hours worked; 1 department indicated that a supervisor failed to approve any timecards for Staff

Pay Period 17: Of 23 departments reviewed, 6 departments indicated that less than 50% of the time staff (76 of 443) verified their hours worked; 2 departments indicated that less than 50% of the time supervisors (2 of 35) approved timecards for their Staff

Effect: When staff or supervisors fail to certify that the number of hours reported were actually worked, there is a violation of the Time Reporting policy. While department staff and supervisors are in the best positions to attest to the time worked, this is not consistently occurring.

Criteria: HR Policy 6-6. **TIME REPORTING**, provides the details for proper time reporting. Herein, the policy states, “By signing/verifying and submitting a timesheet or electronically verifying in the timekeeping system, the employee and supervisor are certifying that the number of hours reported were worked or taken as authorized leave, and that payment therefore is lawfully due and payable by the County.” DAC Wiki goes on to provide detailed instructions, with screenshots, on how to properly approve timecards.

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In addition, Payroll has requested that all departments verify and approve timecards by the prescribed deadline on payroll weeks.

Cause: Currently timecards should either be verified (by staff) and approved (by supervisors), however there lacks a mechanism that requires either staff verification or supervisor approval of hours worked, before the issuance of pay.

Recommendation: While management may consider the addition of IT sponsored controls that require approval by both staff and supervisors, implementation of such controls could delay or hinder the payroll process in the event the dual verification is not recorded in a timely fashion. Therefore, the Audit recommends that the County Manager consider requesting that Human Resources administer mandatory training to all departments to both promote awareness of and reinforce utilization of the Time Reporting policy so that supervisors and/or managers comply with and enforce the current Time Reporting policy in its entirety.

Management's Response: The County Manager supports distribution of a memorandum directing mandatory training for timekeepers and supervisors (or their designees). The training should be offered via a Risk Awareness Program session, as well as via departmental training forums sponsored by Human Resources & Payroll Personnel.

Auditor Comments: While the internal auditor recommends reasonable actions to be taken that allow for established controls to function properly, the success or lack thereof for such controls is based upon managerial oversight.

2. **Overtime Verification Lacking. Moderate.**

Condition: The internal auditor requested and reviewed verification of overtime hours worked, for pay periods 24, 25, and 26 for 2019. During this time, Payroll contacted five departments. Only the Fire Administration failed to confirm the overtime worked by its staff. In total, the Fire Administration repeatedly failed to confirm with Payroll, for a total of more than 1,096 hours of overtime worked during this period. The overtime hours accumulated resulted from 48 timesheets, and amounted to \$15,369.37 in disbursements. A conversation with Payroll personnel revealed the lack of response/confirmation from the Fire Administration as a common practice.

Effect: Each DAC department is in the best position to be aware of time worked, and has a duty to communicate this to Payroll upon request. When Payroll's query to confirm overtime worked is ignored, this office is prevented from providing the necessary oversight that has been put in place.

Criteria: The HR Policy states that a non-exempt employee who works overtime during a scheduled workweek shall record the actual hours worked on the County approved timekeeping system. It is Payroll's duty to verify with the Supervisor, that these hours were

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actually worked. Herein, the Department Head or designated Person should confirm the information that is in Workforce Central, with the Payroll Department.

Cause: Management Input - *I cannot say why the numerous checks and balances that occur before this one final check- are insufficient. We will pay closer attention to this final check in the future.*

Recommendation: The Audit recommends that Payroll management utilize its chain of command to notify County Management when unsubstantiated payments are being made. This will keep management informed and allow for immediate corrective actions to be taken. The internal auditor noted a lack of communication between pertinent parties within this finding. Thus, the Audit further recommends that upper management direct the Payroll & Accounts Payable Manager, the HRIS Specialist, and a Fire Administration Designee to coordinate a meeting so that they educate each other; one party on the payroll process and the other on the type of hours Fire personnel need to work.

Manager's Response: *There doesn't seem to be anything in place to provide a more efficient review process. Until improvements can be made, we will endeavor to be more diligent in the last final check phase.*

3. **Shortened Lunch Breaks. Low.**

Condition: Payroll shared with the internal auditor, 'short lunch' notices from the Workforce Central timekeeping system, from 12/18/2019 to 1/25/2020. During that period, 40 notices were remitted that indicated staff had taken short lunch breaks. Of the short lunch notices, only 13 of 40 (one-third) were supported by supervisor comments.

Effect: Per Payroll, when an employee has a lunch period less than 30 minutes that employee is paid for the entire period. Thus, employees who are found in this category may acquire some amount of overtime, which directly effects a department's budget, or they may be required to leave before the end of their shift to avoid accumulating overtime. When comments are not added concerning short lunches, there lacks an audit trail of supervisory level approval for the shorten lunch periods. In addition, such action goes against the guidance purported by the Doña Ana County Wiki.

Criteria: The Doña Ana County (DAC) Wiki gives guidance to all DAC staff of the procedures required when lunch breaks are less than 30 minutes. A link to this guidance is remitted along with emails to those departments that have staff who have taken shortened lunches. Per the DAC Wiki, among the steps to be taken is the addition of comments, "indicating that the employee took a short lunch break and needs to be paid." This serves as supervisory acknowledgement and approval. In addition to comments, notes should also be added when further explanations are required.

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Cause: The guidance provided by the DAC Wiki to add comments, is not consistently being followed by some departments within DAC.

Recommendation: The Audit recommends that the County Manager consider having Payroll administer mandatory training to all department timekeepers and supervisors, to both promote awareness of the DAC Wiki and reinforce its utilization as a resource for department staff, timekeepers, supervisors, and/or managers as applicable.

Manager Response: The County Manager supports distribution of a memorandum directing mandatory training for timekeepers and supervisors (or their designees). The training should be offered via a Risk Awareness Program session, as well as via departmental training forums sponsored by Human Resources & Payroll Personnel.

Auditor Comments: While the internal auditor recommends reasonable actions to be taken that allow for established controls to function properly, the success or lack thereof for such controls is based upon managerial oversight.

4. **Excessive Tardiness, Low.**

Condition: The internal auditor reviewed Workforce Central for incidents wherein staff clocked in for duty, at least 10 minutes or more after the beginning of their assigned shifts, during the period of April 1 – June 30, 2018. The (former) Payroll & Accounts Payable Manager reviewed Workforce Central for incidents wherein staff clocked in for duty, at least 15 minutes or more after the beginning of their assigned shifts, during the periods of March 3 – May 25, 2019, and August 18 – November 24, 2019.

Countywide, more than 3,348 incidents of tardiness were recorded for the period of April 1 – June 30, 2018; approximately 2,012 incidents of tardiness were recorded for the period of March 3 – May 25, 2019; & approximately 2,230 incidents of tardiness were recorded for the period of August 18 – November 24, 2019.

Effect: While circumstances can occur that would prevent the most well-meaning employee from clocking in when expected, excessive or repeated incidents of tardiness can be costly to the County, not only in monetary forms but also to the morale of those who are consistently reporting to work on time.

Criteria: Human Resources policy **6-2. ABSENCES AND TARDINESS**, purports the following, “Employees are expected to be available and ready for work at the beginning of their assigned shifts and at the end of their scheduled rest and meal periods.”

In addition, policy **6-6. TIME REPORTING**, states “The Finance (Payroll) Department shall periodically audit time records to ensure accuracy and accountability.”

NOTE: The (former) Payroll & Accounts Payable Manager collected data for Exempt

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Employees only, while the internal auditor's data applied to all Employees. The Payroll & Accounts Payable Manager based data collected upon a 15-minute grace period, while the internal auditor based data collected upon a 10-minute grace period. Current policy only directs Exempt Staff to clock in once per shift, not necessarily at the beginning of that shift.

Cause: Neither Management nor Policy directed exempt staff to clock in upon arrival, which should more often occur at the beginning of their scheduled shifts. Supervisors are expected to monitor, address, and for the purposes of an audit trail, leave comments and notes within Workforce Central for incidents of tardiness.

Recommendation: The Audit notes that since this finding occurred, the County Manager has issued a verbal directive for all exempt staff to clock in upon arrival to work. However, the Audit recommends that a written Management Directive be issued to all DAC departments, directing the actions of exempt staff as well as directing supervisors to monitor and address incidents of tardiness, inputting comments and notes within Workforce Central as necessary.

The written directive would contain a start date and allow for an audit trail to be established. Hereafter, monitoring by Payroll (via the periodic audit of time records), as well as by the internal auditor could occur for the purpose of assessing the effectiveness of the Directive.

Manager's Response: The County Manager supports distribution of a memorandum directing mandatory training for timekeepers and supervisors (or their designees). The training should be offered via a Risk Awareness Program session, as well as via departmental training forums sponsored by Human Resources & Payroll Personnel. The County Manager also supports putting his verbal Management Directive in writing, as well.

5. **Separated Staff. Low.**

Condition: Upon separation from County service, staff is required to complete a Separation Checklist to indicate that s/he no longer owes the County any assets (monies or equipment). While viewing a randomly selected sample of Separation Checklists, the internal auditor noted multiple incidents of uncompleted checklists from the Detention Center. Expanding upon the initial sample of 20 Separation Checklists, spanning October 16, 2017 – January 15, 2018, the internal auditor requested (of Human Resources) and reviewed 11 additional Separation Checklists for October 26, 2019 – January 4, 2020, finding that 10 of the 11 checklists were for former Detention Center staff. The Audit notes that 7 of the 10 checklists were incomplete.

Effect: The Separation Checklist serves as an official DAC record, containing information concerning the completion of out-processing for former Staff. Missing data can leave pertinent information unconfirmed, and thereby result in an incomplete record.

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Criteria: Per the HR Policy, **11-4. EXIT PROCESSING**, “Upon notice that an employee is to leave County employment for any reason, the Department shall provide to the employee an Employment Separation Checklist so that the employee may begin exit processing.” The DAC Employment Separation Checklist indicates that it “must be completed for all employees who are leaving employment, whether voluntarily or involuntarily.” The checklist goes on to purport that “every box must be filled; enter ‘N/A’ and initial if not applicable to the employee.”

Cause: Management Input - *Inconsistency among staff filling out the form.*

Recommendation: It is recommended that designated Detention Center personnel who initial, verify, and turn-in Separation Checklists be retrained in properly completing the form.

Manager’s Response: *We will be making sure that the task of filling out the form will be the duty of the Administrative Assistant. There will also be a backup that will fill out this form. This practice will ensure consistency.*

6. **Missing SOP. Low.**

Condition: Upon request for SOPs, the internal auditor learned that Payroll has not yet developed an SOP for uploading Voya Reports into the Banner Software.

Effect: Incomplete SOPs can lengthen the learning curve for new staff, as former staff are apt to take valuable departmental knowledge along with them upon leaving. In addition, some details of conducting seldom performed duties can be lost without having updated SOPs.

Criteria: SOPs chronicle the necessary details to complete daily functions in each department/section. Thus, they are required in order to maintain applicable guidance, and to serve as a means of knowledge preservation when turnover occurs. SOPs may also serve to set standards to which certain duties are to be performed.

Cause: *The use of the VOYA system is fairly new. Implementation began in October 2019. A very basic process was written down, but a formal SOP was not created.*

Recommendation: The Audit recommends that missing and outdated SOPs be developed and/or updated as necessary, to retain departmental knowledge of vital and routine daily duties.

Manager’s Response: *A formal SOP for VOYA has now been created. The goal in the payroll office is [sic] to look through all payroll SOPs and update them within the next six months.*

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7. **Overpayments Control Lacking. Low.**

Condition: A cadet working in the Detention Center received overpayments for seven pay periods, worth \$210.86. This cadet was receiving a pay differential for working the nightshift. However, the Detention Center administrative assistant haphazardly discovered that the cadet was not actually working the nightshift.

Effect: While the amount owed to the County by the cadet was minimal (and the County has begun recouping the overages), the lack of internal controls that allowed for the overpayment leaves the County at risk for the reoccurrence of similar incidents.

Criteria: A pay differential is allotted to detention officers who work the nightshift. The Detention Center administrative assistant is given the Shift at a Glance (SAG) sheet for graduating officers. This SAG references the shifts and areas of work for the officers. The administrative assistant then informs the Human Resources information systems (HRIS) specialist, who ensures that the proper rate of pay is allotted to the officers.

Cause: A change was made to the SAG for this cadet's shift, but the administrative assistant was not notified. The administrative assistant has requested that supervisors inform her via email, when officers are changed to different shifts or work areas. Herein, she purports that it is impractical for her to review the entire SAG for changes that can occur so often. Thus, the administrative assistant requests that the SAG be remitted to her once per month to note changes, while emails should alert her of updates that occur throughout the month.

Recommendation: To address the inconsistency in notifying the administrative assistant of important changes, the Audit recommends an update to the SOP, requiring supervisors to notify the administrative assistant when making applicable schedule modifications.

Manager's Response: *The facility has updated SOP to reflect the following, "Any changes to personnel assignments must be approved by the applicable Captain. Once the move/change is approved, an email will be sent to the Administrative Assistant for payroll adjustments."*

Auditor Comments: The Audit notes that DC management promptly addressed this matter, and had a policy update in place before the conclusion of the audit.

8. **Support Documentation Missing. Low.**

Condition: The HRIS Specialist does not record the motor vehicle records check that he conducts.

Effect: While the HRIS Specialist conducts motor vehicle records check each week, his consistency could be called into question without a record of the actions taken, particularly if there are no changes/updates to the motor vehicle records.

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Criteria: Per policy 6-23. Motor-Vehicle Records Checks, Human Resources is to conduct a driving records check on at least a semi-annual basis. The HRIS Specialist actually checks records on weekly basis, to better monitor and ensure that DAC's designated drivers have not incurred motor vehicle violations or accidents. Thus, he is authorized to query and receive driving records from a national database for DAC staff whose duties include driving for the County.

Cause: The policy does not require a record to be kept by the HRIS Specialist when there are no violations to be reported. In addition, policy directs the employee to self-report in the event of a license limitation or accident.

Recommendation: The Audit recommends that the HRIS Specialist chronicle the results of this duty, on a weekly basis.

Manager's Response: *One way HR knows that the HRIS Specialist is checking the records as required is because he provides updates to the appropriate administrator when the status of someone's license has changed. As a corrective measure, to address the audit concern, the Sr. HR Administrator will also be added as a recipient for the report to ensure that policy is being met.*

9. **Administrative Fee. Low.**

Condition: Currently, a \$0.60 Admin Fee comes out of the pay of each employee (excluding temp employees who lack benefits) who has benefits, for each payroll cycle. The account currently has a balance in excess of \$58,000, and is utilized to pay monthly COBRA benefits that equate to \$0.45 per person, per month.

Effect: While COBRA benefits may be offered to departing staff, they are not utilized by all departing staff. As this is a mandated HR budget item, it would be appropriately derived from the HR budget.

Criteria: The Admin Fee is collected as part of payroll and posted in the 21192 BAF (Administrative fee) liability account. The liability is cleared after every payroll and placed in the Prepaid Admin Fee account 14007 within the general fund. The payments currently coming out of the Prepaid Admin fee account 14007 is for Cobra.

Cause: *The County used to pay an admin fee to the State for them administering the County's benefits. The County now pays Blue Cross Blue Shield a fee for administration.*

Recommendation: The Audit recommends that the practice of involuntary assessing an Admin Fee to each employee with benefits, be immediately ceased.

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Manager's Response: *The fee and all excess cash should be utilized to cover the fee paid to Blue Cross Blue Shield for the administration of the self-funded insurance.*

Auditor Comments: The Audit notes that the Human Resources Director concurs with the opinion of the Payroll & Accounts Payable Manager (See Manager's Response). The internal auditor understands the Blue Cross Blue Shield administration fee to be approximately one-third of the current fee being charged.

In conclusion, the Audit recognizes that the amount of money in question is immaterial. In light of the Payroll & Accounts Payable Manager's & HR Director's position on this matter, the County Manager may want to confer with the Financial Services Director when making a final decision on addressing this finding.



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