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INTERNAL AUDIT DEPARTMENT

Report Number: 2023-009

**FINAL SUPPLEMENTAL LETTER REPORT – Review of
Compliance with Kronos Edits (SWAP Time)**

December 8, 2023

**Latona Thomas, CPA, CIA, Director
Margarite Benevento, Senior Internal Auditor**

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COBB COUNTY INTERNAL AUDIT

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Director

December 8, 2023

MEMORANDUM

TO: Dr. Jackie McMorris, County Manager

FROM: Latona Thomas, CPA, CIA, Director 

SUBJECT: **FINAL SUPPLEMENTAL LETTER REPORT** – Review of Compliance with Kronos Edits (SWAP Time)

Attached for your review and comments is the subject final audit report. The overall objective was to perform a review of compliance of Kronos edits (Swap Time¹) with Cobb County (County) timekeeping policies and internal department policies. During our original report², we identified Swap Time as one of the top five pay codes for our audit period, but additional analyses were required. As such, we judgmentally elected to address these pay code edits separately and issue the results in this supplemental letter report. This report should be read in conjunction with the original report.

Impact on the Governance of Cobb County

The ten (10) recommendations along with the corrective actions, when implemented, will strengthen the controls over the edit process in the County's timekeeping systems and minimize the risk of noncompliance. County leadership, Fire Command Staff, E911 leadership and other stakeholders can be assured that employee pay based on Kronos edits are valid, complete, monitored, and properly supported with adequate documentation.

Executive Summary

During our preliminary survey, we noted instances of noncompliance with both Kronos and internal department policies; inconsistent tracking and monitoring of edits; and inconsistent retention of supporting documentation. Additional emphasis on compliance is needed to utilize the system to its full potential and to ensure the compliance, consistency, and completeness of Kronos and other timekeeping system edits. Guidance in the repayment options need to be standardized as well.

¹ See 'Background' section on Page 1.

² See 'Review of Compliance with Kronos Edits' (Report Number 2022-006), dated August 2, 2022.

The current internal control environment over Swap time edits is not adequate to ensure timecard edits are accurately recorded, tracked, and monitored, and properly supported with approvals and documentation. Included in the accompanying pages are a detailed synopsis of our results.

Recommendations

We made ten (10) recommendations to strengthen the internal control environment over Kronos Swap time edits. The recommendations are documented in the 'Results of Review' section of the report, on Pages 5 - 17.

Responses

The Emergency Communications and Fire Departments each provided a response to our draft report and concurred with the ten (10) recommendations, inclusive of one alternative solution for E911 . The complete responses to the draft report are included in Appendix IV. We will perform a follow-up on corrective action in one-year from the date of this report. A copy of this report will be distributed to those affected by the report recommendations, as reflected below. Please contact me at (770) 528-2559 or Margarite Benevento at (770) 528-2557 if you have questions.

cc: Michael Register, Public Safety Director
Bill Johnson, Fire Chief
Dr. Michael A. Cunningham, Chief of Staff, Fire Department
Mike Schutz, Deputy Chief of Response, Fire Department
Melissa Alterio, Director, DEC (911)
Jim Harner, Chief Human Resources Officer
William Volckmann, Chief Financial Officer
Maureen Claffy, Payroll Division Manager, Finance Department
Jimmy Gisi, Deputy County Manager
Cobb County Audit Committee
Internal Audit Department File

Background

Kronos is a timekeeping system that simplifies the tasks involved with monitoring employee time and attendance among other services. In July 2005, Cobb County (the County) switched from the Timecare system to Kronos. Kronos is the County's time and attendance system used by the County's payroll team for employee pay. Swap time occurs when there is an agreement between two employees whereby one of the employees has the other employee work a partial or full shift for him/her, and then repays that employee by working a shift of equal time.

User Responsibilities

Each agency/department has one or more Kronos timecard editors that has access to edit transactions. There are also four³ people with access in Kronos as Superusers, who can sign-off on timecards, and post payroll adjustments.

Identification of Edits by Pay Code⁴

In our original report, we ran data from Kronos for each agency/department and performed various analyses to determine the most frequently used pay code edits for the period October 1, 2021-January 31, 2022. Based on those analyses, the pay code 'Swap Pay Hours' was identified as the fourth top countywide edit. 'Swap Worked' was included in the analysis because it is an offsetting pay code to 'Swap Pay Hours'. Refer to the original report⁵ for further details on the analyses and results.

Top 5 Pay Code Edits ⁴		
Pay Codes	Total Number of Edits by Pay Codes	% of Total Edits
Meal Adjustment	4,144	34%
Standby Pay	3,001	25%
Braves Pay	898	7%
Swap Pay Hours	533	4%
Bereavement Pay	269	2%
Swap Worked	93	1%
Grand Total	8,938	73%

Table 1 - Source: The County's Kronos Time and Attendance System.

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³ As of the date of the original report 'Review of Compliance with Kronos Edits' (Report Number 2022-006), dated August 2, 2022.

⁴ Pay codes that require third-party independent approval (i.e., Human Resources or Payroll) were excluded from our sample (i.e. Leave Without Pay and Parental Leave Pay).

⁵ Report Number 2022-006, [FINAL REPORT – Review of Compliance with Kronos Edits, issued August 2, 2022]. Based on those made by authorized editors only.

Description of 'Swap Time' Pay Code

Per the Cobb County Time Keeping Policy⁶, "eligible Fire Department personnel and E911 personnel may utilize the Swap Policy of their respective departments. **The 'swap time' hours for both employees will be captured in the time and attendance system**". Per the Cobb County Fire Department policy, "Swap time occurs when there is an agreement between two employees whereby one of the employees has the other employee work for him/her, and then repays that employee. 'Swap Time' is described/captured in two phases:

- Swap Pay Hours (SWPH) – the time entered in Kronos for the employee (off duty) who has another employee work for him/her. This pay code is included in the employee's pay for the respective pay period (i.e. the employee is paid for this 'off duty' time).
- Swap Time Worked (SW) – the offsetting time entered in Kronos for the employee (on duty) who works on behalf of another. No pay is associated with this pay code for the respective pay period (i.e. the employee is not paid for this 'on duty' time).

County Timekeeping Policy (Excerpts)

General Pay Policies for Non-exempt (Overtime Eligible) Employees

Section 5.E.2 states: "Non-exempt employees are eligible for overtime pay as follows: 56-HOUR FIRE-PROTECTION PERSONNEL: Employees are scheduled for an average of a 56-hour workweek. However, they are paid based upon a 21-day work period and will receive straight-time for up to 159 hours worked in that work period. All hours worked over 159 in that work cycle will be paid at 1.5 times the regular rate of pay."

Chain of Command Approval/Signoff Section

"As a control measure, the responsibility to ensure that each time record is valid, accurate, and complete is the responsibility of every employee up through his/her chain of command to the department head/elected official. The chain of command review should be used as an opportunity to ensure that timekeeping is accurately and properly done." Section B: "It is the responsibility of each employee to ensure the accuracy of the entries recorded in the time and attendance system. Should an error or omission occur in recording work attendance or leave, it is the responsibility of the employee to submit an explanation in writing to his/her supervisor for correction. Failure to report omissions or errors may be deemed to be falsification of an official document, which is a request for payment." Section C: "As a part of his/her responsibilities, each department head and supervisor is to ensure that nonexempt employees accurately and completely record all hours worked."

Exceptions

Section 6 states: "Exceptions to this policy must be justified and approved in advance by the Board of Commissioners."

⁶ Cobb County Time Keeping Policy Section 5, Time Recording Policies, subsection F.

Fire Department 'Swap Time' Staffing Allocation Guidelines⁷

Per the guidelines, "swap time is a privilege and will be conducted according to this guideline." The Fire Department currently uses the County's timekeeping system Workforce Central (Kronos), as well as a secondary timekeeping system also produced by Kronos known as Workforce Telestaff (Telestaff). Several considerations are evaluated by Fire leadership when deciding whether to approve swap time including, but not limited to whether adequate personnel are on duty to cover all fire stations' staffing requirements, and that all duty assignments are filled by fully qualified personnel. In addition, Fire personnel are "limited to a maximum of 12 swaps per calendar year (January 2-January 1), and a maximum of 3 swaps per month when the swaps are taken in increments of 4 hours or more (i.e., more than four hours equals one swap). Swap time taken in increments less than 4 hours (i.e., 3 hours 59 minutes or less) is exempt from the maximum limits of 12 swaps per calendar year and a maximum of 3 swaps per month."

In a September 1, 2021 memorandum, the Fire Chief provided additional revisions to the Field Personnel Leave Staffing Allocation guidelines. Per the memo, revisions regarding Swap Time included the following: "It is the responsibility of the employee (first) and the station officer(s), Battalion Chief/Acting Battalion Chief (second) to assure that all swap time paid, and swap time worked are accurately entered in all Record Management Systems."

Federal Labor Standards Act (FLSA) Exemption

Section 7(k)⁸ of the FLSA provides that "employees engaged in fire protection or law enforcement may be paid overtime on a "work period" basis. A "work period" may be from 7 consecutive days to 28 consecutive days in length. For work periods of at least 7 but less than 28 days, overtime pay is required when the number of hours worked exceeds the number of hours that bears the same relationship to 212 (fire) or 171 (police) as the number of days in the work period bears to 28. For example, fire protection personnel are due overtime under such a plan after 106 hours worked during a 14-day work period, while law enforcement personnel must receive overtime after 86 hours worked during a 14-day work period."

Initial Scope and Scope Deviation

The scope of our review period covered Kronos edits made by authorized editors for the period October 1, 2021 through January 31, 2022; however, for the purposes of this supplemental letter report, we will include both Swap Pay Hours and Swap Time Worked entered by employees and authorized editors. During our initial interviews with Fire Department Battalion personnel, we noted that the Telestaff system went offline in December 2021 due to some technical difficulties and that supporting documentation and related data would not be available for two months (December 2021 and January 2022). The inability to obtain this information would significantly impact our ability to verify sampled edits. Therefore, we adjusted our scope period to include all transactions for the two month period October 1, 2021 - November 30, 2021.

⁷ Section 1-4 Field Personnel Leave Staffing Allocation.

⁸ <https://www.dol.gov/agencies/whd/fact-sheets/8-flsa-police-firefighters>.

After verbally presenting the initial results and noting additional research required and other department priorities, this project was initially placed on hold. We then performed the additional research required and revisited the project. We judgmentally elected to revise the scope to obtain more current data, assess any corrective action implemented, and repeated our analyses for the periods October 1, 2022 – June 30, 2023; January 1, 2023 – June 30, 2023; and January 2, 2022 – January 1, 2023 for the Fire Department only. Detailed information on our audit objectives, original scope, scope deviations, and methodology are presented in Appendix I on Page 18.

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Results of Review

The overall objective was to perform a review of the compliance of Swap Time edits in Kronos with Cobb County (the County) timekeeping policies and the internal department policies. For the purposes of this supplemental letter report, we included both Swap Pay Hours and Swap Time Worked entered by employees and authorized editors. We performed our preliminary survey procedures to understand the compliance requirements for Kronos edits and gathered information to understand the compliance requirements for Swap Pay Hours (SWPH) and Swap Worked (SW) edits. We reviewed the applicable sections of the Fair Labor Standards Act (FLSA)⁹, various County policies¹⁰, applicable department guidelines, researched other jurisdictions and various external sources, and conducted interviews of both the E911 and Fire Department staff. We independently pulled Kronos (Workforce Central) reports for October 2021 through January 2022 and performed numerous analyses to determine the total number of edits for Swap Pay Hours and its offsetting code Swap Worked. Tables 2 and 3 below reflects a summary of Swap Time edits for the initial period of October 2021 – January 2022. The tables also reflect differences in Swap Pay Hours and Swap Worked edits, hours, and as a percentage of Swap Pay Hours. The differences reveal that the Swap time edits were not recorded properly in Kronos. Additional discussions begin on Page 6.

Initial Kronos Analysis E-911 Department October 2021 - January 2022				
	SWPH	SW	Difference of SWPH	% Difference of SWPH
Edits	145	127	18	12%
Hours	1,666.00	1,494.75	171.25	10%

Table 2 - Source: The County's Kronos Time and Attendance System.

Initial Kronos Analysis Fire Department October 2021 - January 2022				
	SWPH	SW	Difference of SWPH	% Difference of SWPH
Edits	597	119	478	80%
Hours	13,681.25	2,778.00	10,903.25	80%

Table 3 - Source: The County's Kronos Time and Attendance System.

During our analyses and subsequent interviews with Fire Department staff, we learned that the Workforce Telestaff system, (applicable to the Fire Department only), experienced a system malfunction in December 2021 and would impact the availability of information related to our initial scope period. As such, we shortened the scope period for the Fire Department to obtain data for two full months of October and November 2021. See Table 4 and related discussions beginning on Page 6 for additional information.

Initial Verbal Results

Our initial results included instances of noncompliance with County and Department policies and guidelines; inconsistent tracking and monitoring of edits; and inconsistent retention of supporting documentation. We presented our initial results verbally to the Fire Department leadership and discussed potential areas of improvement. We also explored various Swap repayment options and researched potential implications for non-repayment. The Fire Department verbally agreed to increase monitoring controls over the Swap Time edits process.

⁹ Title 29 CFR § 553.31 Substitution. <https://www.ecfr.gov>.

¹⁰ See 'Background' on Pages 1 - 4.

Revised Scope Analyses

Based on verbal discussions, additional research required, and other department priorities, this project was placed on hold. We then performed the additional research required and revisited the project. We judgmentally elected to revise the scope to obtain more current data and repeated our analyses for the periods October 2022 – June 2023; January 2023 – June 2023; and January 2022 – January 2023 for the Fire Department only. The results of our revised scope analyses were consistent with our initial verbal findings. As such, we did not request any additional supporting documentation. The accompanying pages includes a summary of both the initial and revised scope and related recommendations.

Controls Over Timekeeping Systems Need Improvement

During this review, we identified weaknesses in the control environment over Swap time edits in the Kronos system. Specific control activities needed include additional emphasis on compliance with recording edits in both Kronos and Telestaff; consistent tracking and monitoring controls of edits in both timekeeping systems; and consistent retention of supporting documentation. We also noted other control activities are needed (i.e. Telestaff system functionality and Swap time standardized repayment options). Improvements in these areas will strengthen the internal control environment and minimize the risk of errors, noncompliance, or potential falsification of official records. These areas of necessary improvements are detailed below.

Additional Emphasis on Compliance with Recording Edits is Needed

The County and both the E911 and Fire Departments have policies and/or internal guidance or practices regarding Swap time edits, but additional emphasis is needed to ensure compliance. Below is a summary of the instances of noncompliance for both E911 and Fire Departments.

E-911 Department

During our initial analyses, we identified instances of noncompliance with the County's Timekeeping policy and E911 Department internal practices. We noted that 12% and 10% of the Swap Pay (SWPH) edits and hours, respectively, did not have a corresponding Swap Worked (SW) edit recorded in Kronos for the initial scope period. See Table 2 on Page 5. Per the Cobb County Time Keeping Policy, "eligible Fire Department personnel and E911 personnel may utilize the Swap Policy of their respective departments. The 'swap time' hours for both employees will be captured in the time and attendance system". As such, having inconsistent SWPH and SW edits recorded in Kronos is deemed non-compliant.

We also judgmentally sampled 39 transactions and requested documentation to support the Swap time arrangements. We noted that 33 transactions (85%) were sufficiently documented using a shared calendar and/or emails to keep track of Swap time by listing the employee's name on the initiating date of the calendar and the intended date of reciprocation for an equal shift. The remaining six (15%) transactions did not include sufficient, complete, or adequate documentation. Although the methodology used was consistent, the process is manual and does not provide evidence of adequate monitoring found on the calendar or via email.

E911 should coordinate with Information Services to develop a process to automate their internal process and implement additional monitoring efforts to ensure that Swap time is properly recorded in Kronos and timely reciprocated. No revised analyses were performed for E911 Swap time edits because the differences and findings were consistent with the initial findings.

Fire Department

During our initial analyses of Fire Department Swap time edits, we identified instances of noncompliance with the County's Timekeeping policy and Fire Department internal guidelines. Our initial analyses identified that 80% of both the Swap Pay (SWPH) edits and hours did not have a corresponding Swap Worked (SW) edit recorded in Kronos. See Table 3 on Page 5. Per the Cobb County Time Keeping Policy, "eligible Fire Department personnel and E911 personnel may utilize the Swap Policy of their respective departments. The 'swap time' hours for both employees will be captured in the time and attendance system". As such, having inconsistent SWPH and SW edits recorded in Kronos is deemed non-compliant.

As a result of the Workforce Telestaff system issues¹¹ and our revised analyses for the period October – November 2021 (See Table 4 to the left), 83% of both the Swap Pay (SWPH) edits and hours did not have a corresponding Swap Worked (SW) edit recorded in Kronos.

Revised Kronos Analysis Fire Department October 2021 - November 2021				
	SWPH	SW	Difference	% Difference of SWPH
Edits	357	59	298	83%
Hours	8,399.25	1,390.00	7,009.25	83%

Table 4 - Source: The County's Kronos Time and Attendance System.

Using the revised analysis in Table 4, we requested supporting documentation to support the Swap time arrangements from each of the five (5) Battalions¹² with three (3) shifts each. We then used a combination of supporting documentation (i.e. leave lists, emails, or other notes) provided from Battalion Chiefs and independently run reports from the Workforce Telestaff system to validate the Swap time arrangement. Based on our validation procedures, we were able to substantiate 208 (or 70%) of the 298 Swap time differences that had not been recorded in Kronos. As such, if these edits had been included in Kronos, the difference would have been significantly less and reduced the instances of noncompliance. See Table 5 to the right.

Using the revised analysis in Table 4, we requested supporting documentation to support the Swap time arrangements from each of the five (5) Battalions¹² with three (3) shifts each. We then used a combination of supporting

Supporting Documentation Results Fire Department October 2021 - November 2021				
	SWPH	SW	Difference	% Difference of SWPH
Edits	356 ¹³	266	90	25%
Hours	n/a ¹⁴	n/a	n/a	n/a

Table 5 - Source: Battalion Documentation & the Telestaff System.

¹¹ See 'Background' on Page 1 for further discussion.

¹² A Battalion consists of several fire stations and/or divisions.

¹³ See section 'Tracking and Monitoring of Edits Need to be Improved' on Page 10.

¹⁴ We did not capture the associated hours with these edits because the process was manually intensive and would not have resulted in a different outcome nor added any additional value.

Documentation to support the remaining 90 Swap time edits/arrangements was not readily available, not referenced on the Telestaff report, did not have a supporting email, or were not on the leave lists provided by the Battalions. Although these are still deemed instances of noncompliance with the County's Timekeeping policy and Fire Department guidance, the percentage of noncompliance decreased from 83% to 25%. In addition, having a subsidiary system for timekeeping that does not agree to the designated County timekeeping system could result in negative implications or fines.

Summary of Additional Analyses of Recorded Edits

We judgmentally elected to perform additional analyses of recorded Swap time edits to obtain more current data and assess any corrective action implemented. We independently downloaded and analyzed Swap time edit reports for the periods October 2022 – June 2023 and January 2023 – June 2023. We then obtained the corresponding reports from the Workforce Telestaff system for the same periods. We compared the two reports and found consistent instances of noncompliance and discrepancies between the two systems. Tables 6 and 7 below and the corresponding explanations summarize the additional analyses results.

Summary Analysis for Edits and Hours Fire Department October 2022 - June 2023			
	Kronos System	Telestaff System	Difference between Kronos and Telestaff
Edits			
SWPH Edits	1,101	987	<u>114</u>
SW Edits	<u>634</u>	<u>1,049</u>	<u>(415)</u>
Difference	<u>467</u>	<u>(62)</u>	
Hours			
SWPH Hours	25,044.75	22,867.25	<u>2,177.50</u>
SW Hours	<u>14,563.50</u>	<u>23,934.75</u>	<u>(9,371.25)</u>
Difference	<u>10,481.25</u>	<u>(1,067.50)</u>	

Table 6 - Source: The County's Kronos Time and Attendance System and Workforce Telestaff System

Summary Analysis for Edits and Hours Fire Department January 2023 - June 2023			
	Kronos System	Telestaff System	Difference between Kronos and Telestaff
Edits			
SWPH Edits	635	530	<u>105</u>
SW Edits	<u>343</u>	<u>577</u>	<u>(234)</u>
Difference	<u>292</u>	<u>(47)</u>	
Hours			
SWPH Hours	14,409.75	12,315.25	<u>2,094.50</u>
SW Hours	<u>7,871.75</u>	<u>13,261.25</u>	<u>(5,389.50)</u>
Difference	<u>6,538.00</u>	<u>(946.00)</u>	

Table 7 - Source: The County's Kronos Time and Attendance System and Workforce Telestaff System

For Tables 6 and 7 and both time periods, we noted the following specific:

- Inconsistent SWPH and SW edits and hours recorded in **Kronos**. SWPH *edits and hours* recorded in Kronos exceeded the number of SW *edits and hours* recorded in Kronos (i.e. Refer to differences of 467 and 292 edits for 10,481.25 and 6,538 hours, respectively);
- Inconsistent SWPH and SW edits and hours recorded in **Telestaff**. SWPH *edits and hours* in Telestaff were less than the number of SW *edits and hours* recorded in Telestaff (i.e. Refer to differences of 62 and 47 edits for 1,067.50 and 946 hours, respectively);

- Inconsistent SWPH edits and hours between **Kronos** and **Telestaff**. SWPH *edits and hours* recorded in Kronos exceeded the number of SWPH *edits and hours* recorded in Telestaff (i.e. Refer to differences of 114 and 105 edits for 2,177.50 and 2,094.50 hours, respectively); and
- Inconsistent SW edits and hours between **Kronos** and **Telestaff**. SW *edits and hours* in Kronos were less than the number of SW *edits and hours* recorded in Telestaff (i.e. Refer to differences of 415 and 234 for 9,371.25 and 5,389.50 hours, respectively).

Each of the above represents instances of noncompliance with both the County's Timekeeping policy and Fire Department guidance. Per County's Timekeeping policy states that 'as a control measure, the responsibility to ensure that each time record is valid, accurate, and complete is the responsibility of every employee up through his/her chain of command to the department head/elected official. The chain of command review should be used as an opportunity to ensure that timekeeping is accurately and properly done.'

We discussed these findings with Fire personnel and they initially believe the differences to be the result of when the Swap payback is being performed or how it is being keyed into Kronos and Telestaff. The Kronos Swap time edits should match for the initial arrangement and the payback, regardless of the timeframe. The lack of emphasis on the importance of completely and accurately recording Swap time edits within Kronos and related expectations and/or requirements, increases the likelihood of noncompliance and other potential errors. See Page 7 for additional discussion. Additional emphasis on recording Swap time edits is needed to ensure compliance is maintained and meets the expectations set forth by both County and Fire leadership.

Noncompliance with Maximum Swap Arrangements

We performed an additional analysis of Swap time arrangements for the period January 2, 2022 – January 1, 2023, and found instances of noncompliance with the maximum swap arrangements allowed. Field Personnel Leave Staffing Allocation guidelines indicates, "Personnel are limited to a maximum of 12 swaps per calendar year (January 2 - January 1), and a maximum of 3 swaps per month when the swaps are taken in increments of 4 hours or more (i.e., more than four hours equals one swap). Swap time taken in increments less than 4 hours (i.e., 3 hours 59 minutes or less) is exempt from the maximum limits of 12 swaps per calendar year and a maximum of 3 swaps per month."

Based on the Kronos system, there were 21 Fire Department employees that exceeded the 12 swaps allowed per calendar year. Ten (10) employees had Swap Pay Hours (SWPH) edits recorded that exceeded the maximum limit of 12 swaps per calendar year, of which two (2) employees exceeded the maximum limit of 3 swaps per month. Eleven (11) employees had Swap Worked (SW) edits recorded that exceeded the maximum limit of 12 swaps per calendar year, of which eight (8) employees exceeded the maximum limit of 3 swaps per month. For these eight SW employees, we determined that neither had worked more than 48 consecutive hours during our analysis timeframe. A lack of adequate monitoring of the maximum limits increases the risk of noncompliance with both Fire Department guidance and FLSA regulations.

Fire should revise/expand their current monitoring activities, require periodic reports from Battalion Chiefs and/or Station Officers, implement an attestation tool as evidence of the monitoring, and maintain the corresponding documentation to substantiate the Swap arrangement.

Tracking and Monitoring of Edits Need to be Improved

The current tracking and monitoring of Swap time edits is inadequate, inconsistent, and needs to be improved. As referenced in the Background on Page 3, “It is the responsibility of the employee (first) and the station officer(s), Battalion Chief/Acting Battalion Chief (second) to assure that all swap time paid, and swap time worked are accurately entered in all Record Management Systems.” We determined that there was a lack of communication, information, and oversight of the expectations and requirements for both timekeeping systems. We identified hours charged on one report that did not match to those entered on another; edits entered in Telestaff by two different people for the same employee on the same day; edits listed as Swap Pay Hours in Kronos but were entered as Swap Worked in Telestaff and vice versa; and inconsistent data entry into Kronos and Telestaff. Additional analyses are needed to determine the overall impact on payroll reports, staffing levels, and/or FLSA regulations. The lack of adequate and consistent tracking and monitoring increases the risk of errors, noncompliance, and potential falsification of official records.

Consistent Retention of Supporting Documentation is Needed

As discussed earlier, there is a lack of consistency in the supporting documentation retained for Swap time arrangements. As noted on Page 7, documentation to support the remaining 90 Swap time edits was not readily available, not referenced on the Telestaff report, did not have a supporting email, or were not on the leave lists provided by the Battalions. There is currently no specific, consistent methodology of required documentation for Swap arrangements. Per the Time Keeping Policy, “It is the responsibility of each employee to ensure the accuracy of the entries recorded in the time and attendance system. Should an error or omission occur in recording work attendance or leave, it is the responsibility of the employee to submit an explanation in writing to his/her supervisor for correction. Failure to report omissions or errors may be deemed to be falsification of an official document, which is a request for payment.” Complete documentation helps to provide justification for decisions made and helps to minimize risks of errors, omissions, and misreporting. Supporting documentation provides an explanation as to what and why an edit/arrangement was made. During our review, we also noted inconsistencies in the evidence available to document approval of Swap arrangements.

As a best practice, adjustments made in Kronos should be done via written communication, with the appropriate documentation retained, and approved by the chain of command. Chain of command approval should be provided in advance, as applicable. The lack of guidance in the County's Timekeeping policy, as well as the Fire Department guidance has led to inconsistencies in what is considered acceptable for Battalions.

Without documentation, we cannot determine whether the Swap arrangement has been used appropriately and to the benefit of the County. Ongoing improvement of documentation is needed to continue to reduce the discrepancy between the offsetting codes¹⁵.

Other Control Activities are Needed

During our review, we noted other control activities that are needed to strengthen the internal control environment over Swap time edits. Additional Telestaff system functionality needs to be explored and standardized repayment options for Swap time needs to be implemented.

Additional Telestaff System Functionality is Needed

Features in the Workforce Telestaff system are not being fully utilized within the Fire Department operations. Per discussions with Battalion Chiefs and other Fire Personnel, features in Telestaff need to be expanded or implemented that would aid in ensuring adequacy of controls (i.e. Payback reports). Additional and in-depth functional configuration and training for Telestaff could provide Fire command staff with a more efficient, effective, and consistent way to use the system.

Specific functionality options could include SWPH edits entered with an option to enter information regarding the SW payback. For instance, when an edit is added in Telestaff, several features allow for the input of critical data fields associated with a Swap time arrangement and for ensuring that adequate staffing levels are maintained by Battalion, engine, position, etc. The system also possesses the function to track the Swap time request, date of request, whether or not the request has been approved, when it was approved, and who approved the request. We also noted the inconsistent use of these features within Telestaff.

Other discussions with Battalion staff included the option of using Telestaff to customize a current report that is distributed daily with the staffing status for that shift regardless of if an employee is filling a vacancy and not typically on that shift. This report (i.e. Payback report) is generated using the day's roster entries in Telestaff and could be ideal for tracking, reporting, and monitoring Swap time. Depending on the frequency of data entered into Telestaff, this could be an effective and efficient report to run at least weekly. However, ensuring data is consistently entered for all Swap time is essential to tracking, monitoring, and reporting. Establishing criteria for entering Swap time would allow for clear, concise, and consistent documentation for review. Additionally, Battalions should have a consistent and reliable subsidiary system in place should one or both of the timekeeping systems be unavailable to ensure that adequate documentation is maintained for Swap time. The use of Telestaff does not eliminate the requirement of maintaining accurate Swap time edits in Kronos.

¹⁵ Reciprocating a shift worked does not currently have to be performed in the same pay period. See section 'Standardized Repayment Options' on Page 12 for additional discussion.

Standardized Repayment Options are Needed

We researched the use of swap time throughout the country and determined that it is frequently utilized by a number of Fire Departments and does not immediately cause counties or municipalities to incur additional cost. In fact, Cobb County uses Swap time to reduce the amount of overtime the Fire Department may incur due to high demand and a shortage in staff. See Table 8 to the right as an example of the use of Swap time versus Overtime.

As noted in Table 8 and based on an assumed daily hourly pay, without considering any other fringe benefits or tax implications, the use of Swap time resulted in a saving of 20% if an employee was overtime eligible at the time of the Swap time arrangement. As such, there is a benefit to the use of Swap time; however, the process should include a standardized methodology for requiring the repayment of Swap time within an established time period.

During our research of other Fire Departments that allow shift swaps, we noted that there is no consistent method used to monitor the shifts. Under the FLSA, there appears to be no obligation that Swap time repayments are repaid and that is the responsibility of the employer to address. Below are some common¹⁶ repayment practices and other prohibitions that should be considered in a standardized methodology that should be considered by County and Fire leadership:

- Within pay period;
- Within a month, quarter, six months, or one year;
- Include provisions for hardships, pandemics, etc. with written supporting justification and documented approval at an appropriate level of leadership;
- Prohibition of cash payments for Swap time arrangements; and
- Consistent department wide documentation of approval.

With no clear requirements, guidance, and/or monitoring, potential issues are identified as follows:

- When shifts are not repaid or reciprocated, employees who worked are not compensated for the time worked;
- Firefighters who did not work, received pay & benefits for time worked by others;
- Employees may terminate employment and/or retire without repaying substitutions;
- Requires a complex tracking/monitoring process;
- Inconsistent tracking/monitoring process;
- Inefficient tracking/monitoring process; and
- Inability to recoup funds.

Example of Swap Time vs. Overtime			
	Kronos Pay Code	Swap Pay (Regular)	Overtime (OT)
Employee 1	SWPH	\$ 300.00	\$ 300.00
Employee 2	SW	N/A	\$ 450.00
Total Pay Out		\$ 300.00	\$ 750.00

Swap Time Repayment			
	Kronos Pay Code	Swap Pay (Regular)	Overtime (OT)
Employee 2	SWPH	\$ 300.00	N/A
Employee 1	SW	N/A	N/A
Total Pay Out		\$ 300.00	

Table 8 - Source: Analysis based on Internal Audit understanding.

Estimated Amount Spent on Swap arrangement for Initial Shift and Repayment	\$ 600.00	\$ 750.00
Potential Savings from SWAP arrangement		20%

¹⁶ Based on a summary of research from various organizations, articles, regulations, discussions, and best practices.

While the Swap time arrangement does appear to be a useful cost savings tool for the County, a standardized methodology would ensure stakeholders that the process is fair, transparent, compliant, and adequately monitored and reported.

E911 Department Recommendations

The E911 Director or designee should:

Recommendation 1: Coordinate with Information Services to develop a process to automate its tracking tool and cross-reference to bi-weekly Kronos reports to ensure all Swap time edits are recorded prior to approval.

Auditee Response: **Alternate Solution.** This information will be cross-referenced with Cobb DEC's internal scheduling program (Aladtec). All managers and supervisors have been advised to maintain copies of electronic requests to edit time in Kronos, as well as ensuring they add a comment in the appropriate field in Kronos.

Recommendation 2: Provide additional emphasis on training and guidance (i.e. review of entering time, leave, edits, etc.) for Kronos Workforce Central to ensure that all staff and editors have sufficient knowledge of the Kronos system.

Auditee Response: **Concur.** Emphasis, guidance, AND training were provided to the Cobb DEC management and supervisor team on October 18th and 19th, 2023. Feedback was well received, and all understood the importance of accurate Kronos reporting.

Fire Department Recommendations

The Fire Chief or designee should:

Recommendation 3: Provide additional written emphasis on the recording of Swap time edits (i.e. review of entering time, leave, edits, etc.) for both the Kronos Workforce Central and Workforce Telestaff to ensure that all staff and editors have sufficient knowledge of both County and Fire Department requirements.

Auditee Response: **Concur.** In the ongoing effort to remain transparent with our employees, within 30-calendar days from the acceptance of this response an email from the fire Chief's office will be sent to the department explaining the recent audit on Swap time. The email will contain the purpose, scope, procedures, and findings of the audit performed by the Internal Audit department. Additionally, the email will emphasize the need to follow regarding Swap time and what measures (progressive steps of discipline) will be used to enforce the current policy.

Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance.

The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

Recommendation 4: Coordinate with Battalion Chiefs regarding system needs and review current system reports and revise as needed to ensure that SWAP transactions are accounted for in a reasonable and timely manner.

Auditee Response: **Concur.** Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

Recommendation 5: Ensure that employees do not exceed the maximum amount of swap transactions as indicated in the department policy. Review Kronos and Telestaff bi-weekly reports for agreement of SWPH and SW recorded prior to approval of submission to Payroll.

Auditee Response: **Concur.** Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

Recommendation 6: Ensure that edits are consistently entered by providing training in both Kronos timekeeping systems to the Battalions. Periodically cross-reference Kronos and Telestaff for agreement.

Auditee Response: **Concur.** Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems.

Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

Recommendation 7: Establish basic criteria to be entered for Swap time edits in Telestaff and communicate it to all necessary staff. Consider system functionality and expansion or implementation for future interface with Kronos.

Auditee Response: **Concur.** In the ongoing effort to remain transparent with our employees, within 30-calendar days from the acceptance of this response an email from the fire Chief's office will be sent to the department explaining the recent audit on Swap time. The email will contain the purpose, scope, procedures, and findings of the audit performed by the Internal Audit department. Additionally, the email will emphasize the need to follow regarding Swap time and what measures (progressive steps of discipline) will be used to enforce the current policy.

Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

Within 45-calendar days from the acceptance of this response, the Fire Chief of Staff, or his/her designee, will coordinate with the Fire Chief, or his/her designee, the Information Systems department, the Payroll department, and the Finance department to determine the associated cost and resources necessary to implement a software upgrade which will allow for data transference between the current Kronos Workforce Central and Workforce Telestaff systems. Such data sharing will permit users (i.e. Fire Battalion Chiefs, supervisors, employees, etc.) to input Swap time paid (SWPH) Swap time worked (SW) in one system (Workforce Telestaff) and have it bridge to Kronos Workforce Central minimizing time keeping errors while improving time keeping tracking and reporting. If approved, the goal would be to implement the software upgrade and any necessary user training within 60-calendar days from the approval date

Additional Auditor's Comment: Discussions with the Battalion Chiefs should include specific criteria required for input in Telestaff.

Recommendation 8: Contact Payroll and Human Resources to determine the impact from the analysis of Kronos edits. Coordinate with the County Manager's office, County Attorney's office, Human Resources, Payroll, and Public Safety Director's office to determine a standardized methodology that is an acceptable tracking/reporting tool and repayment timeframe. Provide a report at least annually for the Public Safety Director to review.

Auditee Response: **Concur.** At this time, we do not recommend making any revisions to the current Swap time policy. Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

At a minimum of annually, the Fire Chief, or his/her designee, will meet with Payroll and HR to review the Swap time data obtained from the Kronos Workforce Central and Workforce Telestaff systems to determine if revisions to the Swap time repayment process is necessary. Within 30-calendar days following the meeting a report will be provided to the Director of Public Safety for review and input. Based on the feedback from the Director of Public Safety, within 30-calendar days the Fire Chief, or his/her designee, will coordinate with the County Manager's office, County Attorney's office, HR, and Payroll to determine if, and make, any necessary revisions to the methodology used to track, report, and repay Swap time.

Additional Auditor's Comment: After internal discussions of the results for this review, the Fire Chief or designee should reach out to Payroll and Human Resources to discuss an initial determination for the potential repayment of shifts. Once that determination is made, it may become an annual occurrence as described in the response.

Recommendation 9: Establish procedures consistent with the County's record retention guidelines and ensure that documentation associated with a Swap time arrangement request, approval, repayment, monitoring, and reporting is retained and available upon request for review.

Auditee Response: **Concur.** Cobb County Fire & Emergency Services (CCFES) will comply with the County's standardized procedures for record documentation and retention. When appropriate, the Fire Chief, or his/her designee, will coordinate with the County Manager's office, County Attorney's office, HR, and Payroll to determine if, and make, any necessary revisions to the County's time keeping policy and/or the CCFES Swap time policy.

Recommendation 10: Coordinate with the E911 Director, Human Resources, County Attorney's Office, Payroll Division, Public Safety Director's, and County Manager's Office to determine what revisions should be incorporated into the County's timekeeping policy. As needed, submit a policy amendment to Board of Commissioners for review and approval.

Auditee Response: **Concur.** The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. At a minimum of annually, we will share our feedback received from the monitoring and reporting sessions with all appropriate departments (i.e. E911, HR, County Attorney's Office, Payroll, DPS, County Manager's Office, etc.) to coordinate any necessary revisions to the Fire department's Swap time policy and the County's time keeping policy.

Additional Auditor's Comment: Currently, the Fire Department and E911 are the only departments that utilize Swap time. After internal discussions, the Fire Chief or designee should coordinate with the E911 Director to discuss policies, if any, that exist in each individual department to provide consistent use, recording, and documentation of Swap time.

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Detailed Objectives, Scope, and Methodology

We conducted this audit in conformance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing. Our overall objective was to perform a review of compliance of Kronos edits (Swap Time) for compliance with Cobb County timekeeping policies and internal department guidance. Our scope period initially covered transactions made by authorized editors from October 1, 2021 through January 31, 2022. During our initial interviews with Fire Department Battalion personnel, we noted that the Telestaff system went offline in December 2021 due to some technical difficulties and that supporting documentation and related data would not be available for two months (December 2021 and January 2022). The unavailability of this information would significantly impact our ability to verify sampled edits. Therefore, we adjusted our scope period to include all transactions for the two-month period October 1, 2021 - November 30, 2021.

After verbally presenting the initial results and noting additional research required and other department priorities, this project was initially placed on hold. We then performed the additional research required and revisited the project. We judgmentally elected to revise the scope to obtain more current data, assess any corrective action implemented, and repeated our analyses for the periods October 1, 2022 – June 30, 2023; January 1, 2023 – June 30, 2023; and January 2, 2022 – January 1, 2023 for the Fire Department only.

To accomplish our objective and in addition to the procedures referenced in the original report, we performed the following steps:

1. Reviewed data from all Battalions.
2. Compared Swap time transactions to the documentation provided by the Battalions.
3. Performed analyses on the Swap time transactions to ensure the arrangement had been documented. If not, we requested additional supporting documentation.
4. Identified any Swap time transactions noted in supporting documentation but not in Kronos.
5. Identified any Swap time transactions that are in Kronos but not on the supporting documentation. Followed up with the respective department for clarification.
6. Prepared a summary table to identify each Battalion and Shift.

Auditor's Note: During interviews with Battalion leaders, we were granted access to Telestaff to independently pull the information from exceptions reports for Swap Pay Hours and Swap Worked. Below are the steps taken based on the information obtained from Telestaff:

7. Ran exception reports for each Battalion (5) and Shift (3) in Telestaff for the scope period October 2021 – January 2022. The Telestaff system went down in December; therefore, we only used data from October 2021 and November 2021.
8. Compared the Kronos edits reports by employee to the edits recorded in the Telestaff exception report identified in procedure step 2 above.

9. Identified and noted any discrepancies between the edits.
10. Analyzed the edits for October and November to ensure they have been properly recorded.
11. Summarized the results by Battalion, Shifts, and in total for the Department.

Additional Analyses

12. Independently ran Kronos reports for time periods October 2022 – June 2023 and January 2023 – June 2023.
13. Analyzed the data from Kronos by selecting the pay codes and the hours.
 - a. Identified differences between the SWPH and SW hours.
 - b. Summarized the results.
14. Requested from the Fire Department Leadership copies of the Telestaff reports for the time periods noted in procedure step 12 above.
15. Compared Kronos reports to the Telestaff reports by total SWPH and SW hours.
 - c. Identified differences between the two reports for swap time.
 - d. Summarized the results.
16. Distributed the results to Fire Department for review, explanation, and any supporting documentation.
 - e. Obtained information and validated, as needed.
17. Summarized the results and concluded accordingly.
18. We reviewed the guidelines for SWAP from the Fire Department regarding a maximum of 12 swaps per calendar year (January 2-January 1), and a maximum of 3 swaps per month when the swaps are taken in increments of 4 hours or more (i.e., more than four hours equals one swap).
19. Independently ran Kronos report for SWPH and SW for the period January 2, 2022 – January 1, 2023.
20. Calculated each employee's SWPH or SW pay code in Kronos which totaled the number of swaps for each employee during the period January 2, 2022 – January 1, 2023.
21. Selected and highlighted each employee with over 12 swaps for the year per the guidelines.
22. Reviewed each employee with over 12 swaps to determine if that employee also exceeded the limit of 3 swaps per month as stated in the guidelines.
23. Summarized the results.
24. Distributed the results to Fire Department for review, research, justification, etc.
25. Obtained the results and validated, as needed.
26. Summarized the results and conclude accordingly.

Abbreviations

SWPH	Swap Pay Hours
SW	Swap Worked Hours
FLSA	Federal Labor Standards Act
CFR	Code of Federal Regulations

Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on County governance. These benefits will be incorporated into our annual report to the Board of Commissioners, Audit Committee, and County Manager.

Type and Value of Outcome Measure:

- Compliance with the County's Timekeeping policies – Actual; Recommendations, when implemented, will ensure that Kronos and Telestaff Swap time edits are made in compliance with established the policy and County expectations (See Pages 5 - 17).
- Increased Oversight and Monitoring over Kronos edits – Actual; Recommendations, when will facilitate effective governance over Swap time edits. (See Page 5 - 17).
- Reliability of Information – Actual; Recommendations, when implemented, will provide assurance on the overall data reliability, completeness, and accuracy of Swap time arrangements (See Pages 5 - 17).
- Record Retention – Actual; Recommendations, when implemented, will ensure that adequate supporting documentation is retained to justify Swap time edits in accordance with the County's record retention guidelines. Recommendations will also ensure that documentation is maintained in an appropriate format and readily available (See Pages 10 - 17).
- Increased Efficiency over Kronos Edits – Actual; Recommendations, when implemented, will reduce the number of edits required in Kronos (See Pages 5 - 17).
- Reduced costs – Actual; Recommendations, when implemented, will reduce overtime costs related to the absence of Swap time arrangements (See Pages 5 - 17).

Methodology Used to Measure the Reported Benefit:

During the audit period, October 1, 2021 – November 30, 2022, we reviewed Kronos and Telestaff Swap Pay Hours and Swap Worked pay code edits. We performed subsequent analyses for the periods October 1, 2022 – June 30, 2023; January 1, 2023 – June 30, 2023; and January 2, 2022 – January 1, 2023 for the Fire Department only.

E911 Department's Response to the Draft Report



COBB COUNTY DEPARTMENT of EMERGENCY COMMUNICATIONS

Melissa A. Alterio, *Director*

140 North Marietta Parkway
Marietta, Georgia 30060
(770) 499-4163 • fax (770) 590-5719

T. Poole *Deputy Director*
K. Gardner *Deputy Director*
R. McCormick *Deputy Director*

DATE: October 20, 2023
TO: Latona Thomas, CPA, Director, Internal Audit
FROM: Melissa Alterio, Director, DEC (911)
SUBJECT: **SUPPLEMENTAL LETTER DRAFT REPORT – Review of Compliance with Kronos Edits (SWAP Time)**

Thank you for meeting with our department regarding the compliance with Kronos edits on SWAP time. Several recommendations were made and our response to those recommendations are below.

Recommendations

The Cobb DEC (E911) Director or designee should:

Recommendation 1: Coordinate with Information Services to develop a process to automate its tracking tool and cross-reference to bi-weekly Kronos reports to ensure all Swap time edits are recorded prior to approval.

Response: [State: Alternate Solution]

This information will be cross-referenced with Cobb DEC's internal scheduling program (Aladtec). All managers and supervisors have been advised to maintain copies of electronic requests to edit time in Kronos, as well as ensuring they add a comment in the appropriate field in Kronos.

Recommendation 2: Provide additional emphasis on training and guidance (i.e. review of entering time, leave, edits, etc.) for Kronos Workforce Central to ensure that all staff and editors have sufficient knowledge of the Kronos system.

Response: [State: Concur]



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EMERGENCY COMMUNICATIONS**

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R. McCormick *Deputy Director*

Emphasis, guidance, AND training were provided to the Cobb DEC management and supervisor team on October 18th and 19th, 2023. Feedback was well received, and all understood the importance of accurate Kronos reporting.

We take these audits and recommendations seriously, and I assure you we will continue to prioritize our compliance with county rules and regulations. Thank you for your time and attention in this matter. We appreciate the support and accountability from your Internal Audit team.

Respectfully,

Melissa A. Alterio



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Fire Department's Response to the Draft Report




Cobb County Fire & Emergency Services

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Bill Johnson Fire Chief

Kevin Gross Deputy Fire Chief
Carl Crumbley Deputy Fire Chief
Mike Schutz Deputy Fire Chief

TO: Latona Thomas, CPA, Director, Internal Audit

FROM: Bill Johnson, Fire Chief 

DATE: November 16, 2023

SUBJECT: **SUPPLEMENTAL LETTER DRAFT REPORT** – Review of Compliance
with Kronos Edits (SWAP Time)

Several recommendations were made and our response to those recommendations are below.

Recommendations

The Fire Chief or designee should:

Recommendation 3: *Provide additional written emphasis on the recording of Swap time edits (i.e. review of entering time, leave, edits, etc.) for both the Kronos Workforce Central and Workforce Telestaff to ensure that all staff and editors have sufficient knowledge of both County and Fire Department requirements.*

Response: Concur

In the ongoing effort to remain transparent with our employees, within 30-calendar days from the acceptance of this response an email from the fire Chief's office will be sent to the department explaining the recent audit on Swap time. The email will contain the purpose, scope, procedures, and findings of the audit performed by the Internal Audit department. Additionally, the email will emphasize the need to follow regarding Swap time and what measures (progressive steps of discipline) will be used to enforce the current policy.

Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and

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Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

Recommendation 4: Coordinate with Battalion Chiefs regarding system needs and review current system reports and revise as needed to ensure that SWAP transactions are accounted for in a reasonable and timely manner.

Response: Concur

Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

Recommendation 5: Ensure that employees do not exceed the maximum amount of swap transactions as indicated in the department policy. Review Kronos and Telestaff bi-weekly reports for agreement of SWPH and SW recorded prior to approval of submission to Payroll.

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Recommendation 7: Establish basic criteria to be entered for Swap time edits in Telestaff and communicate it to all necessary staff. Consider system functionality and expansion or implementation for future interface with Kronos.

Response: Concur

In the ongoing effort to remain transparent with our employees, within 30-calendar days from the acceptance of this response an email from the fire Chief's office will be sent to the department explaining the recent audit on Swap time. The email will contain the purpose, scope, procedures, and findings of the audit performed by the Internal Audit department. Additionally, the email will emphasize the need to follow regarding Swap time and what measures (progressive steps of discipline) will be used to enforce the current policy.

Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

Within 45-calendar days from the acceptance of this response, the Fire Chief of Staff, or his/her designee, will coordinate with the Fire Chief, or his/her designee, the Information Systems department, the Payroll department, and the Finance department to determine the associated cost and resources necessary to implement a software upgrade which will allow for data transference between the current Kronos Workforce Central and Workforce Telestaff systems. Such data sharing will permit users (i.e. Fire Battalion Chiefs, supervisors, employees, etc.) to input Swap time paid (SWPH) Swap time worked (SW) in one system (Workforce Telestaff) and have it bridge to Kronos Workforce Central minimizing time keeping errors while improving time keeping tracking and reporting. If approved, the goal would be to implement the software upgrade and any necessary user training within 60-calendar days from the approval date.

Recommendation 8: Contact Payroll and Human Resources to determine the impact from the analysis of Kronos edits. Coordinate with the County Manager's office, County Attorney's office, Human Resources, Payroll, and Public Safety Director's office to determine a standardized methodology that is an acceptable tracking/reporting tool and repayment timeframe. Provide a report at least annually for the Public Safety Director to review.

Response: Concur

At this time, we do not recommend making any revisions to the current Swap time policy. Within 45-calendar days from the acceptance of this response, the Fire District Chiefs will solicit feedback from the fifteen (15) Fire Battalion Chiefs verifying their understanding of the current Swap time policy and coordinate any necessary training for tracking employee Swap time within the Kronos Workforce Central and Workforce Telestaff systems. Fire Battalion Chiefs will conduct bi-weekly audits of their respective employees' Swap time (prior to the close of the pay period), while Fire District Chiefs will conduct quarterly audits of their respective employees' Swap time, to ensure accurate reporting and policy compliance. The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. Following the feedback and monitoring periods, any necessary revisions to the current Swap time policy will be follow the department's process for policy revisions.

At a minimum of annually, the Fire Chief, or his/her designee, will meet with Payroll and HR to review the Swap time data obtained from the Kronos Workforce Central and Workforce Telestaff systems to determine if revisions to the Swap time repayment process is necessary. Within 30-calendar days following the meeting a report will be provided to the Director of Public Safety for review and input. Based on the feedback from the Director of Public Safety, within 30-calendar days the Fire Chief, or his/her designee, will coordinate with the County Manager's office, County Attorney's office, HR, and Payroll to determine if, and make, any necessary revisions to the methodology used to track, report, and repay Swap time.

Recommendation 9: Establish procedures consistent with the County's record retention guidelines and ensure that documentation associated with a Swap time arrangement request, approval, repayment, monitoring, and reporting is retained and available upon request for review.

Response: Concur

Cobb County Fire & Emergency Services (CCFES) will comply with the County's standardized procedures for record documentation and retention. When appropriate, the Fire Chief, or his/her designee, will coordinate with the County Manager's office, County Attorney's office, HR, and Payroll to determine if, and make, any necessary revisions to the County's time keeping policy and/or the CCFES Swap time policy.

Recommendation 10: Coordinate with the E911 Director, Human Resources, County Attorney's Office, Payroll Division, Public Safety Director's, and County Manager's Office to determine what

revisions should be incorporated into the County's timekeeping policy. As needed, submit a policy amendment to Board of Commissioners for review and approval.

Response: Concur

The monitoring process by the Fire Battalion Chiefs and Fire District Chiefs, or his/her designees, will be an ongoing process with no end date. At a minimum of annually, we will share our feedback received from the monitoring and reporting sessions with all appropriate departments (i.e. E911, HR, County Attorney's Office, Payroll, DPS, County Manager's Office, etc.) to coordinate any necessary revisions to the Fire department's Swap time policy and the County's time keeping policy.