

Plaquemines Parish Government

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Council Members

District 1 - John L Barthelemy Jr.
District 2 - William "Beau" Black
District 3 - Corey Arbourgh
District 4 - Dr. Stuart J Guey Jr.
District 5 - Benedict "Benny" Rousselle
District 6 - Trudy Newberry
District 7 - Carlton M LaFrance Sr.
District 8 - Richie Blink
District 9 - Mark "Hobbo" Cognevich

MEMORANDUM

To: Council Member Mr. Benedict "Benny" Rousselle
Chair - Audit Committee Member

Date: September 3, 2019

Council Member Ms. Trudy Newberry
Vice Chair - Audit Committee Member

Council Member Mr. Mark "Hobbo" Cognevich
Audit Committee Member

From: Randy A. Duke, CPA, CIA, CIGA
Chief Internal Auditor

Re: Plaquemines Parish Government's ("PPG")
Internal Audit of Employee Time and Attendance
Project No. 2019-06

Attached is the internal auditor's report on the [Employee Time and Attendance process](#). This internal audit details the objectives, scope, methodology, and provides the internal auditor's observations, recommendations and conclusions.

Acknowledgements: I appreciate the professional help and the sharing of knowledge and information during this internal audit by Mr. Kirk Lepine, Parish President, Ms. Reshell Lambert, Civil Service Director, Judge Michael Clement, 25th Judicial District Court, Division B, Ms. Michelle Eppley, Administrator/Secretary for Judge Michael Clement, 25th Judicial District Court, Division B, Judge Kevin D. Conner, 25th Judicial District Court, Division A, Ms. Pamala St. Pe' Administrator/Secretary for Judge Kevin D. Conner, 25th Judicial District Court, Division A, Mr. Charles Ballay, District Attorney, Mr. Rennie Buras, Parish Attorney, Ms. Crystal Taylor, Director of Administration, Mr. Todd Eppley, Director of Public Service, Mr. Don Beshel, Director of Operations, Mr. John Helmers, Coastal Restoration Director, Mr. Tommy Serpas, Finance Manager, Ms. Stacy Becnel, Accounting Payroll Clerk, Mr. Charles Guey, Coroner's Office, Ms.

Kathleen Ketnor, Registrar of Voters, and Ms. Leann Jenkins Chief Deputy of Registrar of Voters.

cc: Mr. Kirk Lepine, Parish President;
Judge Kevin D. Conner, 25th Judicial District Court, Division A;
Ms. Pamala St. Pe' Administrator/Secretary for Judge Kevin D. Conner, 25th Judicial District Court, Division A;
Judge Michael Clement, 25th Judicial District Court, Division B;
Ms. Michelle Eppley, Administrator/Secretary for Judge Michael Clement, 25th Judicial District Court, Division B;
Mr. Charles Ballay, District Attorney;
Ms. Reshell Lambert, Civil Service Director;
Mr. Rennie Buras, Parish Attorney;
Ms. Crystal Taylor, Director of Administration;
Mr. Todd Eppley, Director of Public Service;
Mr. Don Beshel, Director of Operations;
Mr. John Helmers, Director Coastal Restoration;
Mr. Tommy Serpas, Finance Manager;
Ms. Kathleen Ketnor, Registrar of Voters; and
Ms. Leann Jenkins, Chief Deputy of Registrar of Voters.

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Internal Audit of
Employee Time and Attendance
Project No. 2019-06

Randy A. Duke, CPA, CIA, CIGA
Chief Internal Auditor
Internal Audit Department

Internal Audit of
Employee Time and Attendance
Project No. 2019-06

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EXECUTIVE SUMMARY

This executive summary represents the results of our internal audit of Employee Time and Attendance.

Objectives

- Rules, laws and policies are being followed.
- The time and attendance process working efficiently.
- Evaluate the possibility and risk of fraud, waste and abuse.
- Recommend internal controls to add value and improve operations.

OBSERVATIONS

Observations # 1 - Monthly Payroll Personnel

Background and Conditions: The 25th Judicial District Court Judges, Divisions A and B, Coroner's Office, Registrar of Voters and the District Attorney's Offices basically submit a monthly letter or memo to payroll instead of timesheets certifying that their employees have been employed for the month. However, it was noted that the 25th Judicial District Court Judges, Divisions A and B and the District Attorney's Office do monitor their employees time and attendance by preparing internal timesheets. In addition, as noted below, the District Attorney's Office uses Fingercheck software system to monitor employee time and attendance. There is one (1) employee under Administration (Courthouse Security) that sends to payroll a monthly timesheet. *A list of monthly payroll employees is shown in Attachment A.*

Recommendation: Consider certifying in the memo, that the employees have worked their required work hours as stated by the following LLA Best Practice. *If not using timesheets, employees must otherwise certify that they have worked their required hours (e.g., 40 hours/week for a full-time employee).*

In addition, I would recommend that these letters or memos be dated at the end or beginning of each the month. These offices including the one (1) employee under Administration that sends to payroll a monthly timesheet (Courthouse Security) may consider changing from monthly to the standard bi-weekly payroll process as this is the standard practice in Plaquemines Parish Government.

Responsibility for Action: The 25th Judicial District Court Judges, Divisions A and B the Coroner's Office, District Attorney's Office, Registrar of Voters and the Director of Administration.

Management Response: The Director of Administration states - As stated Courthouse Security employee is paid from a timesheet and memo signed off by Director of Admin. Administration will make the suggested date change. This employee came over from the Sheriff's office where she was paid monthly for over 20 years; Admin. decided to leave as is.

25th JDC Division A states - that they have included the language certifying employees have worked the required hours necessary and dated the payroll letter as recommended.

Observations # 2 - Compensatory Time

Background and Conditions: I did not find policies in place for employee Compensatory Time. **LAA Best Practice states:** Under the **Fair Labor Standards Act**, employers are required to provide time and a half for time worked in excess of 40 hours/week, either paid or compensatory time, **for non-exempt employees**. Compensatory time is generally limited to 240 hours, and any amounts in excess of 240 hours should be paid out to the employee.

For exempt employees, the employer may provide compensatory time by policy and set limits on "carry-over" compensatory balances, with any policy changes only applied prospectively. It is noted that the District Attorney's Office does have a policy in place.

Recommendation: In my opinion, a management approved Compensatory Time policy should be in place. The policy should comply with best practice as stated in the above condition.

Responsibility for Review: Parish Council and Parish President

Management Response: The District Attorney's office does have a policy in place.

The Director of Public Service states - **Compensatory time is not allowed in any of my departments, based on recommendation by labor law attorney, which is why we do not have a policy to that effect.**

The Director of Administration states - Administration really do not practice Compensatory Time. Administration will take your recommendation under advisement.

25th JDC Division A states - that their office does have a Compensatory Time policy in place.

Observations # 3 - Employee Time Clocks & Biometric Systems

Background and Conditions: It was noted, that Coastal Restoration, Public Service, Administration, Finance, Internal Audit and Operations use time clocks. A few of these employees do not use a time clock, because of the type of work they perform.

See Timekeeping Narratives on Page 14.

It was noted, that the District Attorney's Office, Coroner's Office, 25th Judicial District Court Judges, Divisions A and B, Registrar of Voters do not use a time clock. It was noted, that the District Attorney's Office uses Fingercheck timekeeping system to monitor employee time and attendance. The Fingercheck timekeeping system is described below. The Council Members Staff, Council Secretaries, Civil Service and the Parish Attorney's Office do not use a time clock but do submit approved timesheets to payroll.

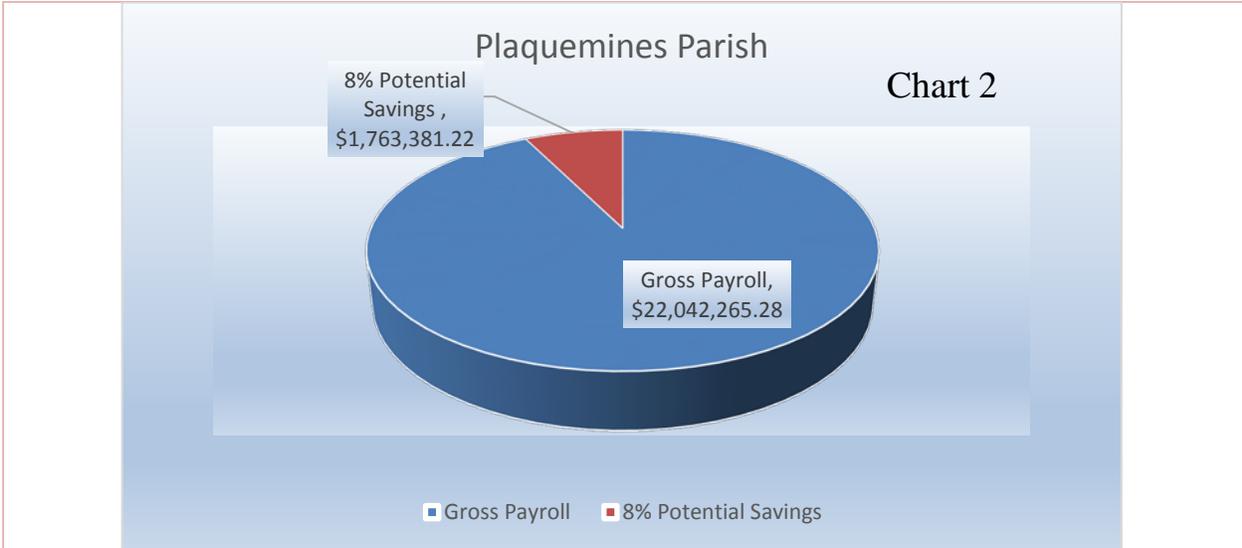
Elected Officials, such as the Council Members, 25th Judicial District Court Judges, Divisions A and B, Justices and Constables, Parish President, the Registrar of Voters, and the Coroner do not use a time clock and do not submit timesheets. **LLA best practice:** Time sheets are generally not required for elected officials, unless the official is earning leave.

Biometric Timekeeping System

Employee wages are the highest expense that a business can incur. A biometric timekeeping system can save a business 8% of gross payroll annually. See Chart # 2. A biometric timekeeping system is more accurate and reliable than a time clock system. Examples of biometric timekeeping are fingerprints, iris prints, hand geometry, voice prints and other unique identifiers.

Biometric vs Time Clocks

When you have a larger workforce, well-intended employees can sometimes bend the rules. Instead of allowing them an opportunity to get into trouble by occasionally clocking-in and clocking-out fellow employees, the biometric time clock design prevents this by default. It also prevents supervisors from punishing employees by clocking them out against their will.



Fingercheck Timekeeping System

The District Attorney’s Office uses the Fingercheck Timekeeping System, as described below.

Fairly pay your employees for the hours they work no matter the job type. From office employees to field personnel, Fingercheck enables them to clock in from a variety of options including biometric time clocks, mobile apps, text message (MMS) and online.

When you need all the time and attendance tracking you can get, Fingercheck is all you need. Total mobility means employees can clock in and out from anywhere in the world as long as they have a computer or smart device. GPS tagging helps you monitor their exact location at the time of punch. Photo capture adds another level of security to verify employee location. Job selection allows you to have proper job costing for each job; geo-fencing can then restrict punches to specific locations.

Recommendations: To improve timekeeping accountability and to save money as shown in Chart 2 above, consider a biometric employee timekeeping system which is more accurate and reliable than time clocks. Biometric systems include fingerprints, iris prints, hand geometry, and voice prints to track and verify employee time and attendance. Fingercheck timekeeping system is another good option to consider and is inexpensive.

Responsibility for Action: Parish Council and Parish President.

Management Response: The Director of Public Service states - *I will look into the cost of a biometric system to see if it is feasible to implement.*

The Director of Administration states - will take your recommendation of the Biometric time keeping under advisement.

25th JDC Division A, agrees with the recommendation.

Observations # 4 - Analysis of Employee Timesheets and Time Cards

Background and Condition: During this internal audit, I reviewed a sample of twenty (20) employee timesheets and time cards for the month of June 2019. I chose a randomly selected haphazard sample of five (5) employee timesheets and time cards from each Director's Office, Public Service, Operations, Coastal Restoration and Administration. I noted, that the employee time sheets and supporting documents were properly signed and dated by the employee and supervisor. As noted, employees send their timesheets to payroll for review before the pay date. However, employee time cards are not sent to payroll for final review. During my past audit experience, it was noted, that employee time cards were sent to finance/payroll for a final review before the pay date.

As stated in the Civil Service Rule IX, Section 1. a. the normal work day is 8 hours and 30 minutes or an 8.5-hour work day. During my review of the June 2019, employee timesheets and time cards, I noted in fifteen (15) instances, time cards showed less time worked than was written on the timesheets, and in two (2) instances the employee's daily time worked was handwritten on the time clock cards instead of punching the employee time in and out on the time clock card. See Table # 1 below.

Table # 1	
Analysis of June 2019 Time Cards vs Timesheets	Number of Instances
In fifteen (15) instances the employee time cards showed less time worked than was written on the employee timesheets.	15
In two (2) instances the employee time cards did not show the time punched in and out. The daily hours worked were handwritten on the time card.	2

Recommendations: In my opinion, the Finance / Payroll should review employee time cards as final check before pay date.

Responsibility for Action: Parish Council and Parish President.

Management Response: The Director of Administration states - Timekeepers entry done directly from timecards. Information verified by Register Report. Register attached to Payroll; submitted to Payroll Dept./Finance Department.

25th JDC Division A states - timesheets are reviewed by the Administrator.

INTERNAL AUDIT CONCLUSIONS

During this internal audit, the internal auditor concluded the following:

- 1) The internal auditor has provided recommendations that can provide more accuracy and accountability for employee time and attendance, as outlined in the Observations 1-4.
- 2) All employees that are paid by PPG should be using the same timekeeping system. However, as stated in the above observations, I recommend that PPG purchase a biometric timekeeping system to replace time clocks. The Fingercheck system is a good option and is inexpensive. Every effort should be made to make a time clock available to employees that are currently not using a time clock because of the type of work they perform. Regarding the monthly payroll personnel, elected officials are exempt from having to submit timesheets. However, since their employees are being paid by PPG, they should use a time clock or biometric timekeeping system. In addition, employee timecards should be submitted to Finance / Payroll for a final review before pay date.

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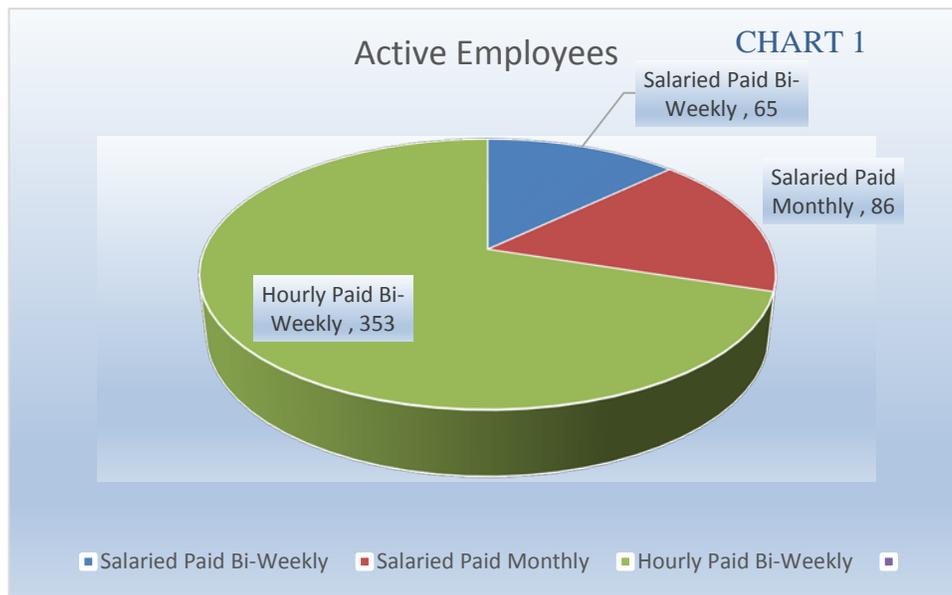
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I. Audit Initiation

In accordance with the PPG Charter Section 7.08: Audit Committee and the approved Internal Audit Department's annual audit plan for 2019, I have performed an internal audit of Employee Time and Attendance.

II. Background

PPG Active Employees - There are five-hundred and four (504) active employees. Of this amount sixty-five (65) employees are salaried and paid bi-weekly, three-hundred and fifty-three (353) employees are hourly and paid bi-weekly and eighty-six (86) employees are salaried and paid monthly. See Chart # 1.



III. Audit Planning

- Determine needed resources;
- Evaluate risks and what can go wrong;
- Obtain and review rules and policies;
- Obtain department timekeeping narratives;

- Obtain and review Louisiana Legislative Auditor (LLA) best practice;
- Obtain and review active employee list;
- Interview department heads;
- Determine the audit objectives, audit period and scope; and
- Determine the distribution of the draft and final reports.

IV. Objectives, Scope and Methodology

Objectives

- Laws, rules and policies are being followed.
- The time and attendance process working efficiently.
- Evaluate the possibility and risk of fraud, waste and abuse.
- Recommend internal controls to add value and improve operations.

Scope

- The audit period from January 1, 2019 through June 30, 2019.
- Evidence to support our conclusions was gathered from inquiries of management and staff, observations, the review and testing of source documentation and tests of key controls surrounding the contracting process.
- The Internal Auditor considered the possibility of fraud, waste and abuse.
- In addition, the scope of the internal audit included the consideration of systems, records, personnel, physical properties and other information necessary to achieve the internal audit objectives.

Methodology

- From the active employee list, select a random sample of employee’s time records to review;
- For the selected sample, obtain timesheets, timecards and supporting documents;
- Reconcile a sample of employee timesheets to the employee time cards;
- Test and review internal controls such as employee signature and supervisor approval;
- Test laws, rules and policies for compliance; and
- Test the efficiency and effectiveness of timekeeping operations.

V. Documents Reviewed

- Civil Service Rules;
- Louisiana State Constitution Article X;
- Active Employee List;
- Timesheets, Timecards and Supporting Documents;
- Monthly Payroll Personnel Reports and Memos; and

VI. Audit Information and Analysis

CIVIL SERVICE RULE

RULE IX

HOURS OF WORK, LEAVES OF ABSENCE AND ABSENCE WITHOUT LEAVE

SECTION 1. HOURS OF WORK. *The work week for full-time employees in the classified service shall consist of not less than forty (40) regularly scheduled working hours, exclusive of 30-minute lunch periods.*

A person employed to work on a regular schedule of less than forty (40) hours per week shall be considered a part-time employee for pay administration and other purposes. An employee who works on an intermittent or variable basis, dependent upon the demand for the employee's services, shall be considered a subject-to-call employee.

- a. The normal work week is Monday through Friday between the hours of 8 a.m. and 4:30 p.m. with a thirty (30) minute lunch period. Rest breaks, if allowed, are considered as time worked.

Analysis of Employee Timesheets and Time Cards

During this internal audit, I reviewed a sample of twenty (20) employee timesheets and time cards for the month of June 2019. I chose a randomly selected haphazard sample of five (5) employee timesheets and time cards from each Director's Office, Public Service, Operations, Coastal Restoration and Administration. I noted, that the employee time sheets and supporting documents were properly signed and dated by the employee and supervisor. As noted, employees send their timesheets to payroll for review before the pay date. However, employee time cards are not sent to payroll for final review. During my past audit experience, it was noted, that employee time cards were sent to finance/payroll for a final review before the pay date.

As stated in the Civil Service Rule IX, Section 1. a. the normal work day is 8 hours and 30 minutes or an 8.5-hour work day. During my review of the June 2019, employee timesheets and time cards, I noted in fifteen (15) instances, time cards showed less time worked than was written on the timesheets, and in two (2) instances the employee's daily time worked was handwritten on the time clock cards instead of punching the employee time in and out on the time clock card.

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Civil Service Classified and Unclassified Employees

The Louisiana State Constitution Article X Section 2. (A) Classified Service. The state and city civil service is divided into unclassified and classified service. Persons not included in the unclassified service are in the classified service.

Employee Work Hours

The department head is responsible for setting the employees work schedule, tracking their employees time and attendance and ensuring that their employees are working their required work hours.

Employee Timekeeping Excel Worksheet

Another monitoring control that is being used is the Payroll Minutes Worksheet Template.xlsx file used by the I.T. and the Finance department.

Bi-weekly and Monthly Payroll

PPG employees that are paid bi-weekly submit approved timesheets to payroll. Employees that are paid monthly submit a monthly memo to payroll stating that their employees have worked for the month. One (1) employee under Administration (Courthouse Security) submits a monthly approved timesheet to payroll.

Time Clocks and Biometric Timekeeping Systems

Time Clocks

Advantages for Employees

Employees who punch a time clock have a clear sense of when their work day begins and when it ends. An employer cannot fairly ask an employee for extra help before he has

punched in or after he has punched out, and an employee who punches out for his lunch hour can refer to his time card if his employer asks for extra help during this time.

Disadvantages for Employees

The requirement to punch a time clock creates a workplace atmosphere based on objective verification rather than fundamental trust. While this dynamic is often necessary in work settings where employers and employees do not build personal relationships, at a small company it can interfere with the process of building goodwill. Employees who are required to punch a time clock are likely to believe that their employers do not trust them to accurately report their hours, and consequently they may feel that they are not sufficiently valued.

Advantages for Employers

Employers who require their employees to punch a time clock are often more certain that they are not paying workers for hours when they have not worked. This is especially important at retail jobs, which depend on the presence of employees during specific hours. Keeping accurate track of the times when workers are physically present can save an employer considerable amounts of money if his employees are inclined to round high when reporting their hours.

Disadvantages for Employers

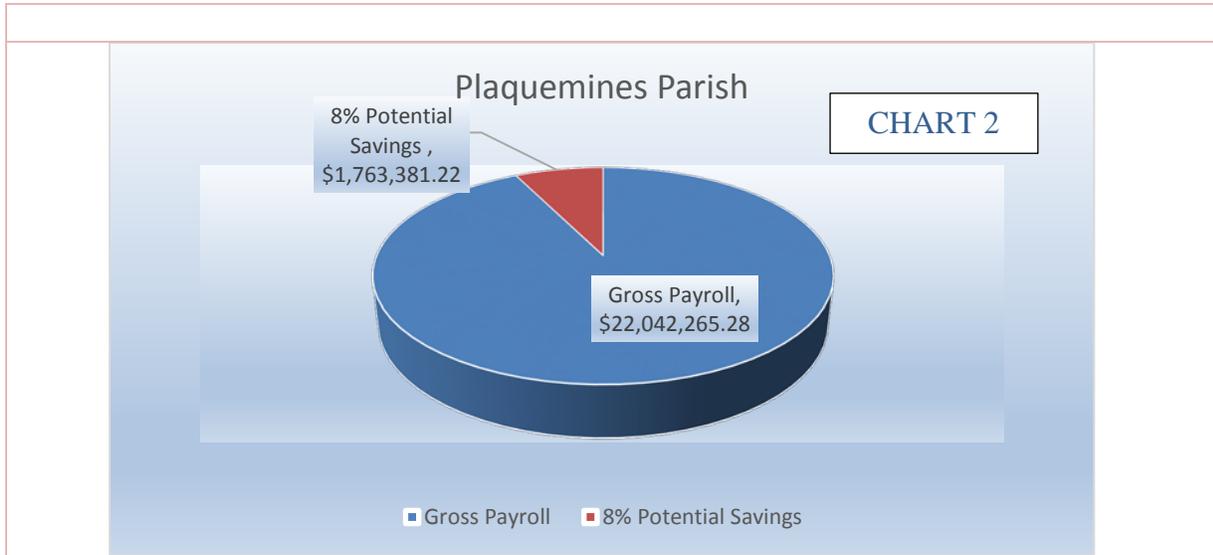
Despite the increased accuracy that a timeclock provides, the quality of an employee's performance during work time can be at least as important as the specific times when he is present at his job. Aside from jobs such as staffing a retail store, which necessitates being physically present during specific hours, employee productivity is often tied to variables other than the specific number of hours or minutes that he spends at work. For example, an employee who gets enough sleep will often do a better job than one who awakens prematurely and rushes to work. The act of punching a time clock orients workers towards arriving at a specific time, but gives them little incentive to be at their best when they arrive.

Biometric Systems

Employee wages are the highest expense that a business can incur. A biometric timekeeping system is more accurate and reliable than a time clock system. I recommend a hand geometry biometric timekeeping system for Plaquemines Parish Government. Examples of biometric timekeeping are fingerprints, iris prints, hand geometry, voice prints and other unique identifiers. A biometric timekeeping system can save a business 8% of gross payroll annually. [See Chart # 2.](#)

Biometric vs Time Clocks

When you have a larger workforce, well-intended employees can sometimes bend the rules. Instead of allowing them an opportunity to get into trouble by occasionally clocking-in and clocking-out fellow employees, the biometric time clock design prevents this by default. It also prevents supervisors from punishing employees by clocking them out against their will.



Monthly Payroll Personnel

The 25th Judicial District Court Judges, Division A and B, Coroner’s Office, Registrar of Voters, and the District Attorney’s Offices submit a monthly letter or memo to payroll instead of timesheets certifying that their employees have been employed by their departments for the end of the month. The letter or memo should certify that their employees have worked their required work hours as stated by the following LLA Best Practice. *If not using timesheets, employees must otherwise certify that they have worked their required hours (e.g., 40 hours/week for a full-time employee). A list of monthly payroll employees is shown on Attachment A.*

I recommend that these letters or memos be dated at the end or the beginning of the month. These offices may consider changing from a monthly to the standard bi-weekly payroll process.

Compensatory Time - Best Practice:

Under the Fair Labor Standards Act, employers are required to provide time and a half for time worked in excess of 40 hours/week, either paid or compensatory time, for non-exempt employees. Compensatory time is generally limited to 240 hours, and any amounts in excess of 240 hours should be paid out to the employee.

For exempt employees, the employer may provide compensatory time by policy and set limits on “carry-over” compensatory balances, with any policy changes only applied prospectively.

Time and Attendance

The timekeeping narratives section of this report provides the detail on how the

Plaquemines Parish Directors, Departments, and Monthly Payroll Personnel Offices track and verify their employee time and attendance.

Timekeeping Narratives

Finance Department

We have one designated time keeper for the departments under Finance; which are Sales Tax, Accounts Payable, Boat Harbor Billing, Purchasing and Payroll. At the end of every period, on a Friday, she goes to collect everyone time cards (we punch in and out daily). She enters in everyone's time from their time card. She also gets a signed time sheet from each employee in those departments and compares them to what they actually worked from time cards. She records the totals on the blue sheets and then enters the time into the NW system. Once she is done, she prints out the NW Payroll Hours Register to make sure her balances are correct. Once everything is done, she gives it to the Supervisor to check and sign off on. From there, it is signed off by the Director. After all the signatures are complete, she makes copies for her files and gives the originals to the Payroll department.

Information Technology (Analyst)

The analyst states: I received the Payroll Minutes Worksheet Template.xlsx file from the finance department back in 2016, that I've been using. It's a great tool in keeping track of total (over/under) minutes in a pay period. All you do is enter the actual times from timecard to get an accurate summary of employee's time for that pay period.

Coastal Restoration Director

The employees under my direction, with the exceptions of two (2) individuals - who advise me of their daily activities, punch a timecard. Consider having these employees submit daily activity log sheets.

Director of Public Service

My departments use time cards with a few exceptions. The ferry crews work shift work so the captain on the boat keeps time for the crews. The crews do a shift change daily and the ferry superintendent monitors time by reviewing cameras. Fire and EMS are also exceptions, they do shift change daily and the captains are responsible for making sure their time is kept. Consider having these employees submit daily activity log sheets.

All other departments use time cards to clock in and out. The superintendents verify that the time cards match the time sheets that are turned in to my office for me to review. My assistant reviews all time sheets for errors, and also to make sure leave and sick time are being taken into consideration. I then review time sheets before they are brought to payroll for processing.

Director of Administration

All employees under the Director of Administration clock in and out at their work place. The only employees who do not use a time clock are the part time fog truck drivers. They submit daily log sheets. The van drivers for the Community Action department begin their day at 6 a.m. They clock in once they get to the Community Action department after all of the passengers are dropped off. They clock out at Community Action prior to picking up the passengers. Their day usually ends around 5 p.m.

Director of Operations

All of the departments under the Director of Operations record their time using time cards with a few exceptions. We have a few employees who report directly to the East bank for particular jobs which we allow to record their time manually due to a lack of a time clock location. During emergency situations and call outs, the crew are asked to record their time manually as well. Consider having these employees submit daily activity log sheets.

All department heads and secretaries are responsible for verifying the hours recorded on time cards and accuracy of leave. The signed timesheets are then turned into the office to the Director of Operations. The Director secretary pulls a payroll hour register report and verifies all times are entered in Logos correctly. She also checks for any discrepancies. The Director then reviews and signs department head timesheets and they are forward to Payroll for processing.

The Boat Harbors Shipyards and Heavy Equipment departments are handled directly by Nicole Carnes due to a lack of secretary within those departments.

25th Judicial District Court Judge Division B

The timekeeping procedures for Division B are outlined in our Employee Handbook attached hereto on Pages 10 and 11. We do not use a time clock or other biometric timekeeping system. Through our card reader access system to the offices, we are able to receive a time and date stamp of when an employee first enters the office area in the morning along with various times throughout the day. However, it should be noted that often the employees check their “boxes” in the clerk’s office prior to coming upstairs and entering the office area where the card reader would first document their entrance. In some cases, employees have reported to an alternate location before coming to the 301 Main St offices wherein the first entrance time would be later in the morning/day.

Timekeeping & Employee Applications for Leave

All Court employees shall account for their time accurately. Employees should account for their time by properly recording on the provided timesheet when arriving at work, “clocking out” when engaging in *non-work-related* activities or by some other method approved by the Administrator/Judge and when leaving work at the end of the day. Non-work-related

activities include lunch periods and non-work-related appointments or meetings. Employees are not required to clock-out for work-related activities.

If requesting planned annual or sick leave, an employee must forward a completed “*Employee Time-Off Request Form*” to the Administrator for approval. The form is available on the server (F:) drive] on all employees’ computer desktop stations. In the case of unplanned leave, an employee must contact the Administrator or Judge by phone, text or email to notify the Administrator and/or Judge of their absence. Upon returning to work, the employee is to provide a completed “*Employee Time-Off Request Form*” to the Administrator for their employee file.

If an employee fails to submit an “*Employee Time-Off Request Form*” prior to the end of the pay period in which the leave was taken, the employee’s annual leave will be charged and the employee may be subject to disciplinary action by their supervisor. Any false or inaccurate reporting of time worked or paid time off by an employee or failure to follow the procedures will be cause for disciplinary action up to and including dismissal. Timesheets are to be signed by the employee and turned in to the Administrator by the 10th of the month for the previous month.

25th Judicial District Court Judge Division A

Our timekeeping procedure consists of all employees accounting for their time by using timesheets provided by the court. Timesheets are signed and turned in to the Administrator who records all annual and sick time earned and used and sends Timesheet Balance via email to each employee. Administrator maintains a file on all employee’s timesheets and sends letter to Payroll Department each month containing list of employees who are eligible for payment for that month.

Our employee handbook states:

Timekeeping & Employee Applications for Leave

All Court employees shall account for their time accurately. Employees should account for their time by properly recording on the provided timesheet when arriving at work, “clocking out” when engaging in *non-work-related* activities or by some other method approved by the Administrator/Judge and when leaving work at the end of the day. Non-work-related activities include lunch periods and non-work-related appointments or meetings. Employees are not required to clock-out for work-related activities.

If requesting planned annual or sick leave, an employee must forward a completed “*Employee Time-Off Request Form*” to the Administrator for approval. The form is available on the server (F:) drive on all employees’ computer desktop stations. In the case of unplanned sick leave, an employee must contact the Administrator or Judge by phone, text or email to notify the Administrator and/or Judge of their absence. Upon returning to work, the employee is to

provide a completed “*Employee Time-Off Request Form*” to the Administrator for their employee file.

If an employee fails to submit an “*Employee Time-Off Request Form*” prior to the end of the pay period in which the leave was taken, the employee’s annual leave will be charged and the employee may be subject to disciplinary action by their supervisor. Any false or inaccurate reporting of time worked or paid time off by an employee or failure to follow the procedures will be cause for disciplinary action up to and including dismissal. Timesheets are to be signed by the employee and turned in to the Administrator by the 5th of the month for the previous month. We do not use a time clock or other biometric timekeeping system.

Coroner Office

The office of Coroner is staffed by the Coroner and four *Medicolegal Death Investigators*.

- Investigators work the following schedule Monday - Friday;
- An Investigator is assigned each weekend on a rotating basis;
- The Investigator / Office Administrator is responsible for coordinating the investigator’s duty schedule and submitting the monthly payroll sheet to finance;
- Copies of duty schedules and monthly payroll sheets are maintained by the Office Administrator; and,
- Investigators are under the supervision of the Chief Investigator.

Elected Officials

LLA best practice, time sheets are generally not required for elected officials, unless the official is earning leave. (See [LLA Best Practice - Time and Attendance Below](#))

Council Members Staff

DISTRICT 1 - My assistant prepares and signs time sheet and adds it into Logos system. I sign time sheet and approve on Logos system. My assistant also faxes time sheet to payroll.

DISTRICT 2 - Currently does not have staff.

DISTRICT 3 - My assistant prepares her time sheet and has me sign it on a biweekly basis. I make sure her time sheet reflects any time she would have been at work or taken off. She also adds her time in the Logos System and I approve her time in that system.

DISTRICT 4 - Does not have a staff.

DISTRICT 5 - I am responsible for signing only one-time sheet to account for attendance, which is the Internal Auditor. The Internal Auditor’s time sheet and timecards are transferred to the time and attendance paper work. Once those documents are filled out, I

sign them and are forwarded to Human Resources. I also approve the time attendance on the Logos system.

DISTRICT 6 - My Assistant has me sign her time sheets on a weekly basis. I look over her time sheets to make sure all the necessary time is correct in correlation with any time she took off.

DISTRICT 7 - My assistant prepares and signs time sheets and adds it into Logos. I sign and approve in the system.

DISTRICT 8 - Councilmember has not gone through a pay cycle as yet.

DISTRICT 9 - I sign my secretary's time. She fills out her time sheet and I sign it. Then I sign it on Logos system.

Council Secretaries

- 1) Each employee tracks their time on a calendar.
- 2) Each pay period, timesheets are filled out for the Assistant Council Secretary and Council Secretary. If anyone is out sick or on vacation, the leave authorization form is filled out and attached to the time sheet.
- 3) Each time sheet and leave authorization form is approved by a supervisor. The Assistant Council Secretary's time sheet is approved by the Council Secretary. The Council Secretary's time sheet is approved by the Council Chair or the Council Vice- Chair.
- 4) Once signed the time sheets are sent to payroll.

When opened by payroll, all information is entered into Logos and approved by the Council Secretary, the Council Chair or Council Vice Chair.

Parish Attorney's Office

The employees in the Legal Department are:

Legal Administrator: Unclassified, exempt employee paid a salary. She does not get overtime, but uses annual and sick leave and uses time sheets to track time.

Attorneys: We are all unclassified, exempt employees, and are paid a salary to perform our duties. Attorneys keep a report of their hours worked to ensure compliance with **Ordinance No. 19-12**, which requires a minimum of 2080 hours of annual work dedicated exclusively to PPG, save legal holidays and annual and sick leave. They all submit time sheets to payroll and are paid bi-weekly employees. **See Attachment B - Ordinance 19-12.**

Civil Service

Timekeeping Procedures are as follow for the Civil Service Department
Civil Service Normal Office Hours are: Monday through Friday between the hours of 8am and 4:30pm with a thirty (30) minute lunch period.

Annual leave request shall be made at least 24 hours in advance for eight (8) hours or less. If the sick leave is more than 2 consecutive days, a doctor's note is required to submit with the leave form. Must be requested no later than 15 minutes prior to the work schedule start time.

On a bi-weekly basis, we each complete the excel timesheet that pertains the payroll codes and dates specified for that payroll period. If there is leave taken, the Leave excel form is also completed with dates.

The Friday before pay day upon completion, all signed forms are submitted to me for review and approval.

The Monday of pay day week, time will be entered into New World and approved by me. The payroll hours registry will be printed and added to the blue sheets along with all leave forms and timesheets. These blue forms are provided by payroll. The blue sheets include a total breakdown of the department hours as well as the printout of available annual and sick leave hours for the department. Monday, I must submit payroll packet to payroll department for final submission and processing.

District Attorney's Office

The District Attorney's Office uses Fingercheck software to track employee time and attendance. See Fingercheck System description below:

Fingercheck Software - Tracking Employee Time and Attendance

Fairly pay your employees for the hours they work no matter the job type. From office employees to field personnel, Fingercheck enables them to clock in from a variety of options including biometric time clocks, mobile apps, text message (MMS) and online.

When you need all the time and attendance tracking you can get, Fingercheck is all you need. Total mobility means employees can clock in and out from anywhere in the world as long as they have a computer or smart device. GPS tagging helps you monitor their exact location at the time of punch. Photo capture adds another level of security to verify employee location. Job selection allows you to have proper job costing for each job; geo-fencing can then restrict punches to specific locations.

I met with the District Attorney and his staff on Wednesday July 3, 2019. We discussed his timekeeping procedures. It was noted, that a monthly memo is sent to payroll stating: Below is a list of employees that worked in this office from June 1, 2019 through the date of this letter June 13, 2019 and are anticipated to work through the end of this month.

I suggested that the language be change to reflect LLA Best practice stating: **If not using timesheets, employees must otherwise certify that they have worked their required hours (e.g., 40 hours/week for a full-time employee).**

The monthly letter for June was dated June 13, 2019. I suggested that the date of the monthly letter or memo be dated at the end or beginning of the month. Consider a change from a monthly to a bi-weekly payroll process.

LLA Best Practice

Time and Attendance

Each employee should complete and sign a time sheet, including daily hours worked, beginning and ending work times, break and lunch times, and leave (e.g., annual and sick) taken. If not using timesheets, employees must otherwise certify that they have worked their required hours (e.g., 40 hours/week for a full-time employee).

The Louisiana Attorney General (AG) has noted that time sheets or a similar form of documentation are required to document and substantiate the accrual of leave (AG Opinions 15-186, 99-397, and 94-284). Further, the AG has noted that payment for work that is not performed is a prohibited donation of public funds under Article VII, Section 14 of the Louisiana Constitution and may constitute public payroll fraud under Louisiana Revised Statute 14:138 (AG Opinion 86-652). Therefore, there should be some form of documentation and adequate supervision to ensure that the salaried employee is working the scheduled hours upon which their salary is based.

Time sheets are generally not required for elected officials, unless the official is earning leave.

Time sheets and related leave requests should be approved by each employee's supervisor prior to payroll processing. Exceptions should be discussed with employees and resolved in a timely manner. For directors, CEOs, etc., hired by a board, time sheets should be approved by a board member.

Leave and Compensatory Time

Leave should not be advanced or given to employees before it is earned, as this may violate the Louisiana Constitution Article 7, Section 14, which prohibits the donation, loan, or pledge of public funds. The entity should maintain written records to support the amount of leave earned and used by each employee, as well as any elected officials that

earn leave. Computer software should be utilized to track and account for leave balances, including leave earned and taken, to eliminate the risk of clerical errors.

The chief executive, or equivalent, should review and approve in writing the leave hours that are recorded in each employee's leave records at the beginning of each year. If errors are found, the necessary corrections should be made to leave balances and the changes communicated to the affected employee(s).

The entity should develop standardized leave slips/forms for employees to document leave used. Leave slips should be reviewed and approved in writing by an appropriate supervisor, and be maintained on file at the entity's office.

Under the Fair Labor Standards Act, employers are required to provide time and a half for time worked in excess of 40 hours/week, either paid or compensatory time, for non-exempt employees. Compensatory time is generally limited to 240 hours, and any amounts in excess of 240 hours should be paid out to the employee.

For exempt employees, the employer may provide compensatory time by policy and set limits on "carry-over" compensatory balances, with any policy changes only applied prospectively.

The Family Medical Leave Act provides for 12 weeks of unpaid leave for eligible employees, under a covered employer, for a serious health condition, within a 12-month period. The Act also provides for an additional 26 weeks of unpaid leave relating to military service.

VII. Professional Standards

This internal audit was conducted in accordance with the Institute of Internal Auditor's Standards for the Professional Practice of Internal Auditing, (the Red Book).

ATTACHMENTS

ATTACHMENT A - MONTHLY PAYROLL

Monthly Payroll Personnel -

Council Members ✕

x	John Barthelemy, Sr.
x	William Black
x	Corey Arbourgh
x	Stuart Guey, Jr.
x	Benny Rousselle
x	Trudy Newberry
x	Carlton LaFrance, Sr.
x	Richie Blink, Jr.
x	Mark Cognevich

TOTAL 9

Parish President ✕

x	Kirk Lepine
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TOTAL 1

Judge A (Conner)

x	Camille Chudzinski
x	Anita Cognevich
x	Callie Dufrene
x	Cynthia Dugas
x	Tina Espenan
x	Erica Henry
x	Stephen Lambert
x	Krystal Lee
x	Ronnie Morel
x	Robin Pannagal
x	Michele Smith
x	Pamala St.Pe'
x	Steven Vaughn

TOTAL 13

Registrar of Voters

x	Leann Jenkins
x	Kathleen Ketnor
x	Debra Rhodes

TOTAL 3

Judge B (Clement)

x	Corey Buie
x	Ernie Davis
x	Michelle Eppley
x	Darlene Ingraham
x	Michele LaFrance
x	Denise Livingston
x	Amy Metzler
x	Brandon Mouriz
x	Tara Ordoyne Boudreaux
x	Kevin Riley
x	Alison Roberts
x	Cole Sisung
x	Ruby Smith
x	Margie Tinson Williams

TOTAL 14

District Attorney (Ballay)

x	Charles Ballay
x	Chanda Barthelemy
x	Kalan Barthelemy
x	Bonnie Bondi
x	Rhonda Bondi
x	John Carlton
x	Tamara Davis
x	Viktorija Dekovic
x	Patricia Guey
x	Jerry Lobrano
x	Edward McGowan
x	Mandrel Pansy
x	Sarah Petkovich Martinez
x	Donna Prest
x	Rae Riley
x	Rosemary Temple
x	Sarah Tesvich
x	Mary Slavich Touzet
x	Robert White
x	Lorene Yuratich

TOTAL 20

Justices & Constables ✕

x	Janice Andry
x	Paul Barrios
x	Andria Barthelemy
x	Jill Baumy
x	Alexis Billiot
x	Martha Cook
x	Tyrone Edwards
x	Byron Encalade
x	Chadwick Encalade
x	Charles Gerkin
x	Bobbie Holland Gaubert
x	Brenda Hynes
x	Lorne Landry
x	Paul Macaluso
x	David McGaha
x	Davey Naquin
x	Davey Naquin
x	Debra Naquin
x	Eugene White
x	Chadwick Encalade

TOTAL 20

Director of Admin. *Thomas*

x	Robin Thomas
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TOTAL 1

Coroner's Office

x	Quita Brooks
x	Lawrence Giambelluca
x	Charles Guey
x	Jamie Parker
x	Dale Pelas

TOTAL 5

GRAND TOTAL

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ATTACHMENT B - ORDINANCE NO. 19-12

The following Ordinance was offered by Council Member Guey who moves its adoption:

An Ordinance to amend, and as amended readopt Chapter 1, Article III. Section 2-30 of the code of ordinances relative to creating a policy for employment for all Plaquemines Parish Government's Parish Attorneys; and otherwise to provide with respect thereto.

WHEREAS, in an effort to maintain standards of employment of Parish Attorneys for the Plaquemines Parish Government, the Council wishes to set forth the following guidelines;

NOW, THEREFORE:

BE IT ORDAINED BY THE PLAQUEMINES PARISH COUNCIL THAT:

SECTION 1

Chapter 1, Article III, Section 2-30 of the Plaquemines Parish Code of Ordinance is amended to read as follows:

A. All Parish Attorneys, including the Parish Attorney as appointed as per Section 5.02 of the Parish Charter and the Assistant Parish Attorneys, shall be employed on a full-time basis as of March 1, 2019. "Full-time basis" shall mean a minimum of 2080 hours of annual work dedicated exclusively to Plaquemines Parish Government, save legal holidays and use of accrued sick and annual leave.

B. Each Parish Attorney during the time of his employment shall not violate the Louisiana Rules of Professional Conduct, published by the Louisiana Attorney Disciplinary Board, or the Code of Governmental Ethics, Louisiana Revised Statutes 42:1101 et seq. Each parish attorney shall notify the Plaquemines Parish Council of any formal complaints or charges against him, within 7 days of actual notice of the same.

C. Any Parish Attorney, as of the effective date of this ordinance, who is not in compliance with the terms of this Ordinance shall have thirty days

from the effective date of this ordinance to either sever any contractual relationships which would cause the attorney to be in noncompliance with the Louisiana Rules of Professional Conduct, published by the Louisiana Attorney Disciplinary Board, or the Code of Governmental Ethics, Louisiana Revised Statutes 42:1101 et seq.

D. No later than 30 days after the expiration of each calendar quarter, the Parish Attorney shall by affidavit certify to the Plaquemines Parish Council that all attorneys are in compliance with Section 2-30 of the Plaquemines Parish Code of Ordinances.

E. No later than 30 days after June 30th and December 31st each year, the Parish Attorney shall submit a report detailing the biannual work and caseload of the Legal Department generally and each parish attorney. This report shall be exempted from Louisiana Public Records Law, Louisiana Revised Statutes 44:1 et seq., to the extent it contains attorney client privileged information or attorney work-product materials.

F. No Parish Attorney shall conduct legal services for private clients during Parish time, nor conduct said services using Parish equipment, materials or offices.

SECTION 2

The Secretary of this Council is hereby authorized and directed to immediately certify and release this Ordinance and that Parish employees and official are authorized to carry out the purposes of this Ordinance, both without further reading and approval by the Plaquemines Parish Council.

WHEREUPON, in open session the above Ordinance was read and considered section by section and as a whole.

Council Member Black seconded the motion to adopt the Ordinance. The foregoing Ordinance having been submitted to a vote; the vote resulted as follows:

YEAS: Commissioners John L. Barthelemy, Jr., W. Beau Black, Corey Arbourgh, Stuart J. Guey, Benedict Rousselle, Trudy Newberry, Carlton M. LaFrance, Sr., Richie Blink and Mark Cognevich

NAYS: None

ABSENT: None

PRESENT BUT NOT VOTING: None

And the Ordinance was adopted on this the 24th day of January, 2019.

I hereby certify the above and foregoing to be a true and correct copy of an Ordinance adopted by the Plaquemines Parish Council at a meeting held in the Percy Griffin Community Center, 15577 Highway 15, Davant, Louisiana, on Thursday, January 24, 2019.

Secretary