

AUDIT REPORT

CITY AUDITOR

Report Date:	November 30, 2016
Departments:	Financial Services and Human Resources
Subject:	Payroll and Timekeeping

OBJECTIVE

The primary objective of this audit was to determine whether adequate internal controls are in place and operating effectively to provide reasonable assurance that payroll transactions are authorized, accurate, and processed in accordance with applicable laws, regulations, and City policies; and that if errors and/or fraud were to occur, they would be identified and addressed in a timely manner. We also followed up to determine the status of findings from the 2009 audit, for the purpose of identifying any previous concerns that may be ongoing in the current environment.

SCOPE & METHODOLOGY

To accomplish this audit we:

- Reviewed findings & recommendations from the prior Payroll audit.
- Reviewed written policies and procedures.
- Reviewed payroll process maps and system documentation.
- Observed Payroll and Time & Labor operations.
- Interviewed staff members in Payroll, Time & Labor, and other City departments.
- Examined relevant Payroll and Human Resources documents.
- Evaluated internal controls over systems and processes related to timekeeping, human resources management, payroll processing, and payroll accounting.
- Performed detailed tests and analysis of timekeeping records and payroll transactions processed between 1/1/2015 and 6/30/2015; and limited analysis of those processed between 7/1/2015 and 6/30/2016.

BACKGROUND

The most recent internal audit of Payroll was completed in November 2009. At that time, the City Auditor made many recommendations to improve internal controls and reduce the risk that errors or fraud could occur without detection. In 2013, as part of a comprehensive Enterprise Resource Planning (ERP) project, the City replaced its core financial and human resources management systems, including the applications used for payroll and timekeeping. In conjunction with that project, several of the City's Personnel Rules, Management Policies, and operational practices related to payroll and timekeeping were revised to improve consistency and align with the new systems.

CURRENT ENVIRONMENT

Payroll Activities

In FY 2016, the City of Mesa's payroll expenditures totaled more than \$392 million, representing 31% of the annual operating budget. Every two weeks, the Payroll Section of the Accounting Services Division, with a staff of 8 FTEs, processes more than \$15 million in wages and other payroll-related expenses for more than 3,700 full and part-time employees. In total, they issue more than 100,000 paychecks/direct deposits per year.

The Payroll staff is responsible for ensuring that all City employees are paid correctly, that taxes and other deductions are properly calculated and remitted, and that all payroll-related costs are recorded accurately and timely in the City's financial system. There are numerous sub-processes and complex tasks involved in this effort.

Timekeeping Activities

The Time & Labor Section of the Human Resources Department, with a staff of 7 FTEs, administers the Kronos timekeeping system and assists employees and supervisors with various aspects of the timekeeping process to help ensure that timekeeping is accurate and compliant with City policies. This team was created to help ensure the timekeeping data in Kronos is ready for payroll processing within hours of the end of each biweekly pay period. Prior to the implementation of the Kronos system, timekeeping assistance and administration were provided by the Payroll staff. The primary duties of the Time & Labor team include the following:

- Troubleshooting and resolution of timekeeping errors, particularly those that would prevent payroll from successfully processing.
- User assistance with timecards, time-off requests, schedules, and other issues.
- Development, administration, and continuous auditing of timekeeping rules, regulations, policies and procedures.
- Leave accruals & administration.
- Reporting and analysis of compliance data.

CONCLUSION

In our opinion, for the majority of routine payroll transactions, internal controls are in place and operating effectively to provide reasonable assurance that payroll transactions are authorized, accurate, and processed in accordance with applicable laws, regulations, and City policies. Changes made in recent years to systems, processes, and policies have collectively resulted in notable improvements to consistency, accuracy, and accountability in many aspects of payroll and timekeeping. However, we also identified several opportunities for improvement, including but not limited to the following:

1. Written procedures are needed for critical processes.
2. Improvement is needed in the efficient and effective use of technology for manual processes and calculations.

3. Additional controls are needed for the off cycle check process.
4. Improved controls are needed for the administration of insurance premium payments for employees on extended unpaid leave; and the rules governing this need to be reviewed/ revised to ensure consistency.
5. Additional controls are needed to ensure part-time non-benefitted employees are enrolled in ASRS when they meet the established criteria.
6. The processes used by various departments to assign employees to minimum staffing overtime shifts needs improvement, to minimize the risks associated with excessive work hours, to promote fairness/equity in the distribution of available overtime among employees, and to responsibly manage the costs associated with overtime and future pension liabilities.
7. Citywide compliance with timekeeping policies and procedures needs improvement.

Detailed observations and recommendations are presented in the attached Corrective Action Plans (CAPs), along with responses from management.

CAP#1: Written Procedures

Observation: Written procedures have not been established for all critical payroll processes.

Criteria: Written policies and procedures are a necessary internal control, to ensure critical processes are performed in a consistent manner and in accordance with management's expectations.

The Government Finance Officers Association (GFOA) recommends that governments require *"written procedures for important government processes (for example, payroll)"*.¹ GFOA further recommends that governments document important processes to facilitate knowledge transfer and to ensure continuity and consistency of service delivery upon employee turnover or extended absences.

Comments: While some written procedures have been developed since this audit began, as of this writing, there are still many processes that have not yet been documented sufficiently to mitigate the related risks. Written procedures would help to prevent noncompliance with legal/regulatory requirements, missed deadlines, poor customer service, inefficient use of staff time, inconsistent treatment of employees or customers, disruption of operations upon employee turnover/absences, etc.

Written procedures should also include protocols for document management, such as file naming conventions, requirements for electronic filing of supporting documents, organization and retention standards.

Recommendations: 1-1. Management should establish written procedures for all critical and complex payroll processes, including those associated with document management.

1-2. Written procedures should be actively maintained and updated; and should be organized in a single location, which should be readily accessible by all staff members who may need them.

Management Response: 1.1 [Agree](#)

Implementation Plan: [This recommendation is in process. The City hired a new Payroll Accountant January of 2016 and has](#)

¹ [GFOA Best Practice: Framework for Internal Control: The Control Environment, January 2016](#)

updated/documented some of the payroll processes that had not previously been documented. In addition, all payroll staff have an existing PAF goal for FY 17 related to formally documenting procedures.

To ensure that all procedures are documented and updated, Payroll will first develop a plan whereby we obtain a comprehensive list of all critical and complex payroll processes and identify which procedures need to be documented, have been updated but not reviewed, and which HRM test scripts need to be updated. Payroll staff will continue to document procedures until all procedures have been updated.

Individual or Position Responsible: Kimberly Call, Payroll Administrator

Estimated Completion Date: 3/30/2017. By this date, Payroll will have identified all of the key processes that need to be updated and have an estimated completion date as to when all procedures and test scripts will be completed.

1-2. Agree

Implementation Plan: As part of updating/documenting the payroll processes, Payroll will utilize SharePoint to store and organize the Payroll documentation, and set alert/reminders to ensure payroll documentation is actively maintained and updated.

Individual or Position Responsible: Kimberly Call, Payroll Administrator

Estimated Completion Date: 6/29/2017

CAP#2: Efficient and Effective Use of Technology

Observation: The full functionality of available technology has not been utilized to optimize the efficiency and accuracy of manual payroll processes.

Criteria: City processes should be as efficient and effective as possible, to make the most of limited resources, to reduce risks, and to provide the highest quality service to both internal and external customers.

Comments: Many of the sub-processes and tasks involved in the payroll cycle are performed outside of the Advantage HRM Payroll system. In general, these activities either cannot or have not been fully integrated into the HRM Payroll system, due to complexity, regulatory requirements, City policies, and other factors that require special handling. Since these activities require a substantial amount of staff time and effort, and many include data entry, calculations, or research, we refer to them as "manual". Examples include:

- Tax forms and filings
- Deferred compensation contributions and loans
- Direct deposit administration
- ASRS and PSPRS contributions & retirement processing
- Responding to subpoenas
- Child/spousal support, tax levies, and other garnishments
- Industrial Insurance Payments (IIP)
- Tuition reimbursement and repayment
- Leave of absences – benefit premium billing/repayment
- Retroactive pay

We observed Payroll staff using traditional, yet inefficient, methods to perform many of these tasks. These methods increase overall processing time and increase the risk of errors.

The standard software applications available to City staff include advanced functionalities that can enable staff to analyze, compare, reconcile, document, and share data in ways that are faster, more accurate, and more effective than traditional methods. For example, spreadsheets can be used to expedite reconciliations, to quickly compare multiple data sets, or identify exceptions or errors in large data sets. Adobe products can be used to preserve evidence, such as transmittal confirmations, screen shots, or other supporting documents used during the payroll process. Document management

applications and/or file sharing applications can be used to organize documents efficiently, manage revisions, archive old versions, share information, etc.

Additionally, there are advanced reporting tools available to gather data from the HRM system in more efficient ways than those currently in use by Payroll staff.

Recommendation: 2-1. Recognizing that processes have continued to evolve in the months since our observations, we recommend that an updated assessment of the manual processes and methods in use by Payroll staff be conducted with the assistance of independent consultants or City staff with advanced skills in the use of Microsoft applications and other useful technologies. If opportunities for improvement are identified, resources, training, guidance, and support should be provided as needed to ensure maximum efficiency, accuracy, and consistency in manual payroll processes.

**Management
Response:**

2-1. [Agree](#)

Implementation Plan: [There have been many changes and improvements of specific tasks. However, an updated assessment has not been performed. Payroll will obtain assistance to conduct an updated assessment and identify training needs to fill gaps, if necessary, for payroll staff.](#)

Individual or Position Responsible: [Kimberly Call, Payroll Administrator](#)

Estimated Completion Date: [7/31/2017. By this date, Payroll will have conducted an updated assessment.](#)

CAP#3: Off Cycle Checks

Observations: Additional internal controls are needed to mitigate the risks inherent in the off cycle check process.

Criteria: Effective internal controls reduce the risk that errors or fraud could occur without detection. A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

Internal controls over the payroll check writing process may include segregation of duties, physical & logical security, authorization, reconciliation, management oversight, etc.

Comments: Selected members of the Payroll staff have the ability to create an off cycle payroll check, request* check stock to print it, and then gain physical custody of the completed check. There is no system requirement that these checks be approved or submitted through a workflow process, and no other review or oversight process in place.

** Note: Payroll staff does not have direct access to blank payroll check stock, which is secured in Accounting by a non-Payroll employee. However, it would not be impossible for Payroll staff to gain access to the secured check stock.*

Recommendations: 3-1. Management should implement additional internal controls over the off cycle check process, to reduce the risk that errors or fraud could occur without being detected. Ideally, only payroll staff members below the Administrator level should have the ability to create these checks, which should require system workflow approval by the Payroll Administrator or above. If a workflow process cannot be implemented, other compensating controls should be added.

Management Response:

3-1. **Partially Agree**

Implementation Plan: Currently workflow approval in HRM does not work successfully. When Payroll is fully staffed there are segregation of duties. Off cycle checks are done by someone other than the Payroll Administrator, and approved by the Payroll Administrator. From time to time there are off cycle

checks that are "sensitive" in nature that are done by the Payroll Administrator, these in the past were not reviewed.

Payroll will identify additional reports and procedures that will include review by the Finance Director to add compensating controls to the process.

Individual or Position Responsible: Kimberly Call, Payroll Administrator; Irma Ashworth, Finance Director

Estimated Completion Date: 3/30/2017

CAP#4: Benefit Premiums for Employees on Extended Leave

Observation: Employees on unpaid leave (not covered by FMLA, Crime Victims' Rights Act, or Military Leave) were not billed for employee benefits insurance premiums in accordance with applicable Personnel Rules.

Criteria: Personnel Rules Section 430.D, 440.D, and 470.D:
"Insurance Participation: After thirty (30) consecutive calendar days not covered by FMLA, Crime Victims' Rights Act or military leave, employees on unpaid time off for a full pay period are responsible for the payment of the City and employee portion of the insurance premium for the coverage they desire. Employees must make the payment directly to the Payroll Office."

Comments: Due to the manual nature of this process, there is an increased risk of errors; however, controls to mitigate the risks have not been implemented. Therefore, when errors were made, they were not detected in the normal course of business.

A "Dock Report" was used to identify employees on unpaid leave so they could be billed for insurance premiums. Since Dock time is not always entered on employees' timecards, some employees were not billed.

Previous paycheck stubs were used to determine the insurance premium amounts owed by employees on unpaid leave. To ensure accuracy, this information should be obtained directly from the Benefits office or from the system of record for enrollment data.

Employees billed for insurance premiums were not billed for the City portion of the premiums, regardless of the length of time they were on unpaid leave. Staff stated that this was done at the direction of City Management, but the Personnel Rules have not been amended to remove the requirement.

Recommendations: 4-1. Management should improve and document the procedures used to identify, calculate, and bill employees on unpaid leave for benefit premiums, to ensure accuracy, consistency, and compliance with City policies. The procedures should include: roles, responsibilities, and workflow; a reliable method of identifying the employees to be invoiced; and a reliable method to determine the premium amounts due.

- 4-2. The City Manager should determine the circumstances, if any, under which employees will be required to pay the full cost of insurance premiums; and the City's Personnel Rules should be amended to be consistent with that determination.

**Management
Response:**

- 4-1. Agree

Implementation Plan: A team has been formed to review the employees on leave to determine the best way to process billing, what amount employees are responsible for, and potential termination of benefits for non-payment. The team will submit a proposal of Policy and Procedural changes to the City Mangers office to address the concerns outlined in the audit.

Individual or Position Responsible: Talona Felix, Time and Labor Administrator; Kimberly Call, Payroll Administrator; and Jan Ashley, Benefits Administrator

Estimated Completion Date: 7/3/2017

- 4-2. Agree

Implementation Plan: The City Manager's Office agrees the amount employees are billed needs to be evaluated and will make a decision on the policy. Revisions to the Personnel Rules, Plan design document, and Management Policy will be made to reflect the decision made.

Individual or Position Responsible: Chris Brady, City Manager

Estimated Completion Date: 7/3/2017

CAP#5: PTNB Employees - ASRS Eligibility

Observation: Part-time non-benefited employees met the criteria for ASRS membership, but were not enrolled.

Criteria: Per the ASRS Employer Manual, "An employee becomes a member of ASRS when that employee is engaged to work at least 20 hours a week for at least 20 weeks in a fiscal year. (A.R.S. 38-711(23)(b)). This is also referred to as the "20/20 criteria" for membership."

Once an employee meets the 20/20 criteria, that employee remains a contributing member for the remainder of that fiscal year.

Comments: With regard to part-time non-benefited employees, the City does not have a reliable process in place to ensure compliance with ASRS eligibility rules. Departments are required to track this and notify HR and Payroll if they determine that the 20/20 threshold has been exceeded. In our opinion, this process should not be administered at the department level.

For previous violations of this rule, ASRS required the City to remit both employee and employer contributions plus interest on behalf of the applicable employees.

Recommendation: 5-1. Management should implement a reliable process to ensure that part-time non-benefitted employees that meet the 20/20 criteria are enrolled in ASRS. We recommend that a citywide PTNB report be developed and monitored by HR on a biweekly basis; and any employees who meet the criteria should be immediately enrolled in ASRS.

Management Response: 5-1. [Agree](#)

Implementation Plan: [ITD has created a report for Time and Labor, to identify the number of hours part-time, non-benefited employees work. Time and Labor runs the report quarterly, in the 1st 2nd and 4th quarters \(3rd quarter is the beginning of the new fiscal year, so there is no reason to run it until the 4th quarter\), and then in June as needed \(typically at least twice, depending on the amount of employees who are close, and how close they are\). For employees who are nearing the requirement, Time and Labor sends a notification to their](#)

supervisor and department director to ensure they are aware of the requirement and to proceed with caution. If an employee meets the requirements, Time and Labor notifies the Department Director, HR Analyst, and Payroll Administrator that an employee is now eligible for enrollment into Arizona State Retirement system.

Payroll has a process, that once notified by HR, employees that have met the 20/20 criteria are enrolled in ASRS for the remainder of the fiscal year.

Individual or Position Responsible: Talona Felix, Time and Labor Administrator; Kimberly Call, Payroll Administrator

Estimated Completion Date: Complete

CAP#6: Assignment of Critical Staffing Overtime

Observation: Some departments have allowed a small number of employees to work a disproportionate percentage of critical staffing² overtime in comparison to their peers, rather than distributing the workload among a larger number of qualified employees. In most departments, there are no formal procedures or established protocols for selecting employees to fill these shifts.

This is a citywide concern; however, the disparity was found to be particularly significant in the Police Department, as noted in the Comments section, below.

Criteria: The City has the authority, as well as a duty to taxpayers and officers, to manage overtime staffing in a way that meets operational needs in the safest, fairest, and most cost-effective manner possible. While it is important to note that the City and the Police Department both have specific policies in place to mitigate the risk of fatigue due to extended work hours, these policies do not address the processes used to assign overtime hours to individual employees. A more equitable method of assigning these hours may further reduce the overall risks.

Safety:

A 2006 study published by the American Journal of Industrial Medicine³ concluded that, "*Long work hours and shift work threaten police officer health, safety, and performance.*" The study also reported that "*Fatigue-related impairments to officer performance and decision making can generate unexpected social and economic costs.*" Likewise, a 2000 study by the Police Executive Research Forum for the U.S. Department of Justice⁴, reported that, "*Fatigue also increases the probability that police officers will be involved in accidents that put themselves and their communities at risk due to decreased alertness and impaired performance.*" While these studies were specifically focused on

² Critical staffing overtime (also known as "minimum staffing") is used to maintain a predetermined minimum number of employees on duty at any given time, to ensure the department is able to provide essential services. The majority of critical staffing overtime is used to fill in for regular employees who are absent due to illness, vacation, or other approved time off.

³ Vila, B. (2006), Impact of long work hours on police officers and the communities they serve. Am. J. Ind. Med., 49: 972–980. doi:10.1002/ajim.20333.

⁴ Vila, B.; Kenney, D.; Morrison, G.; Reuland, M. (2000), *Evaluating the Effects of Fatigue on Police Patrol Officers*. Washington, D.C.: Police Executive Research Forum.

police employees, similar risks would apply to the health, safety, and performance of other employees, such as Solid Waste Equipment Operators, for which fatigue is known to play a significant role in preventable accidents.

Fairness:

To maintain positive morale, minimum staffing and other voluntary overtime opportunities should be made available fairly and equitably, based on objective criteria, to all eligible, qualified, and interested employees.

Fiscal Responsibility:

The statutes governing the Arizona State Retirement System (ASRS)⁵ and the Public Safety Personnel Retirement System (PSPRS)⁶ require that overtime be included in total compensation when calculating pension contributions and benefits. As a result, an employee who works a significant amount of overtime during his/her final few years of service will, in effect, be paid overtime continually for the rest of his/her life, in the form of a higher monthly pension benefit. This well-known practice is commonly referred to as "pension spiking"; but what is less well-known is that it is not just the pension benefits that "spike", it is the City's current, *and future*, pension costs, which already place an untenable strain on available resources. This increase in long-term pension costs could be reduced, if overtime were to be spread across a greater number of employees, including those who are not within their last few years of service.

Comments:

The following table shows the disparity we found in the distribution of minimum staffing overtime in the Police Department. More than 600 PD employees worked a grand total of 25,443 critical staffing overtime hours during FY 2016 (in addition to several other types of overtime worked). However, only 11 employees worked more than 200 hours, and 1 employee worked 915 hours (almost twice as much as the second highest). In fact, when combined with all other hours worked, this employee worked an average of more than 64 hours/week throughout FY 2016. That's an average of more than 24 hours of overtime per week, every week. Of course many weeks were higher or lower, but overall consistently high numbers were limited to very few employees.

⁵ A.R.S. § 38-711(5) and (7)

⁶ A.R.S. § 38-842(12)

Police Department Critical Staffing Overtime – FY 2016	
# of Employees	Total # of Critical Staffing Hours
557	1-100
52	101-200
5	201-300
4	301-400
1	473
1	915

Recommendation: 6-1. City management should require any department that uses critical/minimum staffing to implement a formal policy under which the assignment of those shifts is actively managed in a fair and equitable manner that ensures operational needs are met while also minimizing the risks associated with excessive work hours. Management should actively monitor compliance and enforce these policies.

Management Response:

6-1. **Agree**

Implementation Plan: The City Manager’s Office agrees and will make changes to support minimizing the risk associated with excessive work hours. The new timekeeping policy will include verbiage that requires departments to establish a formal policy that fosters a fair and equitable way for overtime shifts to be assigned.

Going forward, Time and Labor will provide a quarterly report to City management that identifies the overtime hours worked by department by employee, and an analysis of that data. If a trend is seen, City management will notify the Department Director to investigate and act accordingly.

Individual or Position Responsible: Chris Brady, City Manager; Talona Felix, Time and Labor Administrator

Estimated Completion Date: 2/28/2017

CAP#7: Compliance with Timekeeping Policies and Procedures

Observation: Employees and supervisors citywide do not consistently comply with all timekeeping policies and procedures established by City management. As a result, significant resources are dedicated to resolving timekeeping issues at the close of every pay period, to enable the payroll process to be successfully completed.

Criteria: Accurate and timely submission of time and labor data in the Kronos system is critical to the City's ability to pay its employees and accurately account for payroll expenditures.

Comments: We conservatively estimate that the City spends more than \$300,000 per year on efforts to enforce compliance with established timekeeping policies and procedures. This represents a substantial portion of the work done by the Time and Labor team, including many staff hours spent continuously auditing and "policing" individual timecards and timekeeping activities citywide. These activities are in addition to the operationally necessary processes that constitute the original, core purpose of having a separate Time and Labor team. Much, if not all, of this work could be avoided if employees and supervisors would ensure timecards are accurate, complete, and approved in a timely manner. This would allow the biweekly payroll process to begin on time, and would help to minimize the need for time-consuming corrections.

A variety of strategies have been implemented to increase compliance, but progress has been slow and the cost of enforcement continues to rise. The resources tied up in these compliance efforts would be better spent on more proactive activities, such as data analysis, system administration, and process improvement.

The City expects supervisors to ensure timecards are accurate prior to approving them; yet the Kronos system is configured to allow supervisors to approve a block of timecards without opening or viewing them, even if the timecards have missed punches or other critical errors. Also, the system allows supervisors to make changes to punches (time-in, time-out), without notifying the employee or requiring that the employee acknowledge the changes.

A timekeeping Management Policy has been "under construction" for over 3 years, but as of this writing, has not yet been issued. Such a

policy would be useful in setting enforceable requirements and specific consequences for non-compliance.

- Recommendations:**
- 7-1. Management should finalize and issue Management Policy 400, Timekeeping and Leave Administration.
 - 7-2. To minimize the risk of inaccurate paychecks, and to reduce the need for historical edits of timekeeping records, management should:
 - a. Require supervisors to open timecards prior to approving them. (At a minimum, this should apply to any timecards that contain exceptions.)
 - b. Limit (to the extent possible and practical) the ability of supervisors to edit existing employee-generated punch times.
 - c. Notify an employee if his/her timecard is changed after the employee approved it.

Management Response:

- 7-1. Agree

Implementation Plan: The management policy is drafted and is currently going through management review. After the comment period, the policy will be posted and available on InsideMesa.

Individual or Position Responsible: Talona Felix, Time and Labor Administrator

Estimated Completion Date: 3/6/2017

- 7-2. Agree

Implementation Plan: Human Resources office agrees supervisor should not alter employees time without justification, further the timekeeping policy will require supervisors who make changes to document their reason for making the edit by adding a comment.

- a. The new timekeeping policy will include verbiage that requires supervisors to open employee timesheets prior to approval, when appropriate. While we agree in most instances supervisor should be required to open timecard and review them prior to approving them; there are certain instances when the group approval capability is beneficial.

Certain measures have been and will be put in place that encourages supervisors to review the timecard prior to approval, such as the Health Check document, the new PAF requirements, and the Timekeeping Policy.

The Kronos timekeeping system will be upgraded within the next year and the project team will continue to investigate future enhancements to minimize timecard errors.

- b. The new timekeeping policy will include verbiage that requires supervisors to add a comment to justify why they've edited an existing employee punch. This is an 'all or nothing' setting in KRONOS, so we cannot use the system to limit the ability. However, we recently worked with ITD to develop a report that shows punch audit data, so we can better track it and address issues when they arise. Additionally, punches are now a metric of the PAFs, and we have identified what punches are reasonable for a supervisor to add, and what are not. We are in the process of creating additional comments that can be used to provide justification for the reasonable edit. All others will be included on the Health Check data, so they can be addressed by departments on a regular basis.
- c. We are working on accomplishing this. There is a setting in the system that is currently turned on for employees, yet the emails are not being sent. We are troubleshooting with Kronos to determine what other system setting is keeping this from happening, and once we resolve that, we can implement this.

Individual or Position Responsible: Talona Felix, Time and Labor Administrator

Estimated Completion Date: 4/3/2017