

**Meeting of the
Audit Subcommittee
Yolo County
April 29, 2021
10:00 a.m.**

Note: This meeting is being agendized to allow Committee Members, staff and the public to participate in the meeting via teleconference, pursuant to the Governor's Executive Order N-29-20 (March 17, 2020), available at the following link.

Teleconference Options to join Zoom meetings:
By PC: <https://yolocounty.zoom.us/j/94364054705>
Meeting ID: 943 6405 4705
or
By Phone: 1 (408)-638-0968
Meeting ID: 943 6405 4705

Executive Order N-29-20 authorizes local legislative bodies to hold public meetings via teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public. Members of the public are encouraged to observe and participate in the teleconference.

Further instructions on how to electronically participate and submit your public comments can be found in the PUBLIC PARTICIPATION note at the end of this agenda.

Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the meeting materials, should contact Kim Eldredge, Audit Manager at least two (2) working days before the meeting at 530-666-8190 ext. 9204 or kim.eldredge@yolocounty.org.

If you have anything that you wish to be distributed to the Committee and included in the official record, please hand it to a member of County staff who will distribute the information to the members and other staff.

Committee Members:

Chair Gary Sandy	(Board of Supervisors – Voting)
Angel Barajas	(Board of Supervisors - Voting)
Lawrence Raber	(Public Member – Voting)

Yolo County Internal Audit Staff

Kim Eldredge	(Audit Manager – Non-voting)
Noemy Mora-Beltran	(Senior Auditor – Non-voting)
Doug Port	(Internal Auditor – Non-voting)
Navpreet Ghuman	(Internal Auditor – Non-voting)

10:00 am Call to Order

1. **Welcome new committee members – Supervisor Barajas, Lawrence Raber (Public Member), and Navpreet Ghuman (New Hire – Internal Auditor)**
2. **Roll Call.**
3. **Approval of Agenda.**
4. **Follow-up of items from prior meeting (if any).**

5. **Public Comment**
This item is reserved for persons wishing to address the Committee on any related matters that are not otherwise on this meeting agenda. Public comments on matters listed on the agenda shall be heard at the time the matter is called. As with all public comment, members of the public who wish to address the Committee are customarily limited to 3 minutes per speaker, but an extension can be provided at the discretion of the chair.

CONSENT AGENDA

6. **Approval of the prior meeting minutes 11/10/2020.**

REGULAR AGENDA

7. **Receive staff report on the status of the Division of Internal Audit Activity of current engagements and the release of audit reports since last meeting; (Eldredge)**
8. **Receive status update of audit recommendations for the Countywide Telecommuting Audit (2/04/2021); (Eldredge)**
9. **Receive staff report on the Proposed Audit Plan FY21/22 (Eldredge)**
10. **Approve the Proposed Audit Plan FY21/22 with recommended changes (Eldredge)**
11. **Confirm next meeting date: July 29, 2021**
12. **Committee Member and Staff Announcements**
Action items and reports from members of the Committee, including announcements, questions to be referred to staff, future agenda items, and reports on meetings and information which would be of interest to the Committee or the public.
13. **Adjournment (Approximately 10:30 a.m.)**
Public records that relate to any item on the open session agenda for a regular meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Committee. Public records are available for inspection by contacting Kim Eldredge, Audit Manager at 530-666-8190 ext. 9204 or kim.eldredge@yolocounty.org and meeting materials can be inspected at County offices located at 625 Court Street, Woodland, CA 95695; those interested in inspecting these materials are asked to call 530-666-8190 ext. 9204 to make arrangements. The documents are also available on the County of Yolo Financial Oversight Committee website located at: <https://www.yolocounty.org/general-government/general-government-departments/financial-services/financial-oversight-committee>.

PUBLIC PARTICIPATION
OPTIONS FOR PUBLIC COMMENT

1. If you are joining the meeting via zoom and wish to make a comment on an item, press the “raise a hand” button. If you are joining the meeting by phone only, press *9 to indicate a desire to make comment. The chair will call you by name or phone number when it is your turn to comment. Speakers will be limited to 3:00 minutes. “Note: If you are joining by zoom and phone, still use the zoom raise a hand button as *9 will not work.

2. If you choose not to observe the Audit Subcommittee meeting but wish to make a comment on a specific agenda item, please submit your comment via email by 5:00 p.m. on the Monday prior to the Committee meeting. Please submit your comment to Kim Eldredge, Audit Manager at kim.eldredge@yolocounty.org. Your comment will be placed into the record at the Committee meeting.

3. If you are watching/listening to the live stream of the Committee meeting and wish to make either a general public comment or to comment on a specific agenda item as it is being heard, you may also submit your comment, limited to 250 words or less, to the Kim Eldredge, Audit Manager at kim.eldredge@yolocounty.org. Every effort will be made to read your comment into the record, but some comments may not be read due to time limitations. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

YOLO COUNTY AUDIT COMMITTEE

MINUTES OF MEETING November 10, 2020

Note: This meeting was held via teleconference, pursuant to the Governor's Executive Order N-29-20 (March 17, 2020).

Members present on the call: Gary Sandy (Chair - Supervisor), Duane Chamberlain (Supervisor)

Members excused: None.

Others present on the call: Kim Eldredge, Noemy Mora-Beltran, David Estrada, Douglas Port (Internal Audit), Edward Burnham, and Marilyn Tiriboyi (Financial Services).

Moderator: David Estrada

Recorded by: Doug Port

- 1) **Call to order.** Gary Sandy called the meeting to order at 9:33 AM with Duane Chamberlain in attendance. Quorum was formed.
- 2) **Introductions.** Members and public above were on the call.
- 3) **Approval of agenda.** The agenda was reviewed and approved; agenda adopted (Chamberlain/Sandy).
- 4) **Follow-up of items from 9/17/2020 meeting.** There were no follow-up items open from prior meeting.
- 5) **Public comment.** David Estrada reported that no public comments were received for the record.
- 6) **Approval of the 9/17/2020 meeting minutes.** Accepted and approved (Chamberlain/Sandy).
- 7) **Receive status update of audit recommendations for the Internal Control Review of Wire Transfers and ACH Transaction Audit (11/16/2019) from Treasury/Revenues Manager (Mora-Beltran/Burnham).**

Noemy Mora-Beltran gave a brief overview of the Internal Control Review of Wire Transfers and ACH Transaction Audit including scope, objectives, background, findings and recommendations. Noemy mentioned that there was one fraudulent matter in the amount of \$1,396,202 and that the County recovered the funds. Edward Burnham, Treasury/Revenues Manager provided more detail on the fraudulent matter and what the department implemented since the fraudulent matter was discovered. The audit had 8 findings/recommendations, management concurred with all findings and recommendations with an actual/estimated date of correction action by 5/31/2020.

Status of audit recommendations: no response was provided by management when requested by the auditors in March 2020 due to the pandemic COVID-19. Financial Services provided a management response to Finding #6 - Update of Continuity of Operations Plan (implemented). Edward provided a status of the audit recommendations by illustrating an overview of a new processes to implement the recommendations. Timeline for implementing the new processes is estimated for 4-6 months. Edward stated he will provide a bi-weekly report to Internal Audit and will provide a status to the Audit Committee in March 2021.

8) **Receive staff report on the status of the Division of Internal Audit Activity:**

a) **Provide status of current engagements and the release of audit reports since last meeting; (Eldredge).**

Kim Eldredge provided the status of the following current engagements:

- Payroll Audit-Carry Forward – delayed; due to other projects with higher priority. The audit should be done by the end of the calendar year 2020;
- Continuous Purchasing Card Audit – delayed; waiting on information from departments and discussed issues with HHSA client documentation. The audit should be done by the end of November;
- Telecommuting Audit – in-progress; should be done by the Thanksgiving holiday. Will discuss at the next meeting;
- Transit special review – completed; exit conference scheduled for today;
- Whistleblower Hotline - received complaint/concern from an individual who had not been paid for 3 months. Kim forwarded the information to HHSA to look into and resolve the manner. Kim is following up with the department and will provide a status to the committee at their next meeting.
- Electronic Workpapers – in-progress; the internal audit activity is working with the vendor on risk assessment within the application. The staff should be using the software by the end of November.

b) **Discuss organizational independence of the internal audit activity – Internal Audit Charter, as required by auditing standards; (Eldredge).** Kim Eldredge talked about the auditing standards interpretation of organizational independence: *Organizational independence is effectively achieved when the chief audit executive reports functionally to the board.* Examples of activities that show functional reporting to the board, involve the board approving the internal audit charter, risk-based internal audit plan, etc. Kim discussed the peer review findings of the Division of Internal Audit and the “Gap in Performance” regarding Standard 1110-Organizational Independence and Standard and Standard 1130 – Impairment of Independence or Objectivity. To address the findings, Kim recommended to add additional language to the FOC Charter to include a section for the oversight responsibilities of the Audit Subcommittee. The potential impairment of independence or objectivity has already been implemented with the additional language added to the Internal Audit reports.

c) **Approve proposed recommendation to add another member to the Audit Subcommittee, as recommended by Best Practices; (Eldredge).** Best Practices – GFOA recommends that the Audit Committees have a minimum membership of no fewer than three. Currently the Audit Subcommittee is made up of the two board of supervisors on the Financial Oversight Committee. Kim Eldredge recommended adding an additional member to comply with GFOA Best Practices and that the new member be a Public Member from the FOC. By adding a Public Member this will help the division’s peer review “Gap in Performance” as reported of the internal audit activity reporting structure. No concerns were noted by the committee. Kim will provide context to the FOC at their next meeting.

9) **Approve of meeting calendar for year 2021.**

<u>Proposed Dates</u>	<u>Proposed Time</u>
<u>January 28, 2021</u>	<u>10:00-11:30 am</u>
<u>April 29, 2021</u>	<u>10:00-11:30 am</u>
<u>July 29, 2021</u>	<u>10:00-11:30am</u>
<u>October 28, 2021</u>	<u>10:00-11:30am</u>

Accepted and approved (Chamberlain/Sandy).

10) **Confirm next meeting date.** The next meeting is scheduled for January 28, 2021 at 10:00-11:30 a.m.

11) **Committee Member and Staff Announcements.** There were no committee member and staff announcements. Kim Eldredge thanked Supervisor Chamberlain for his service on the Audit Subcommittee.

12) **Adjournment.** Meeting adjourned at 10:28 a.m.

Yolo County
Division of Internal Audit
Audit Plan
Fiscal Year 2020-2021

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status
1	Accounts Payable Audit	Countywide	To assess internal controls over accounts payable to ensure invoicing/payment processes are properly reviewed and complete, valid, and accurate. Includes review of system controls and data analytics.	300	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit.	Carry Forward FY21-22
2	Contracting and Procurement Audit	Countywide	The internal audit activity will work with the Procurement Manager on determining scope of audit.	400	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit.	In-progress Selected sample and performing subsequent testwork
3	Payroll Audit-Carry Forward	Countywide	To assess internal control over payroll processing to ensure payroll is accurate, authorized, reviewed, and duties are properly segregated.	240	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit. Review of payroll processes not performed in 9 years.	In-progress Wrapping up testwork and drafting report
4	Audit Communication with Management and Staff	Countywide	Division weekly meetings, discussions on audit subject matters, and other communications.	280	Requirement - Standard 2200	On-going
5	Follow-up Audits and Testing of Correction Action Plans	Countywide	Monitor progress of the status of audit recommendations. Report to FOC/Audit Committee	200	Requirement - Standard 2500, 2600	Status report moved to July 2021
6	Whistleblower Hotline and Report of Fraud, Waste and Abuse Policy	Countywide	Develop policy; create incident form on website	80	Best practice	In-progress Draft policy to be discussed at July 2021 Meeting
7	Accounts Receivable-Department Audit	Department	To assess internal control over accounts receivable to ensure receivable accounts are accurate, valid, properly approved, and recorded.	120	Department selected based on preliminary risk assessment	Carry Forward FY21-22
8	Cash-Department Audit	Department-Sheriff	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	120	Department selected based on preliminary risk assessment	Planned for May/June 2021
9	Treasury Cash Counts	Department	To count cash in the county treasury (at least once in each quarter).	40	Mandated: Government Code 26920 (a)(1)	Completed QE 3/31/2021
10	Continuous Auditing Program	Countywide-Cont Aud	Development of analytics, testing of transactions, and results for two high risk areas (payroll and purchase card). Report to FOC/Audit Committee	340	Divisional Goal- Operation Efficiency	Planned for May 2021 (6-month report July to December 2020)
11	Accounts Receivable-Risk Assessment	Countywide-Risk Assessment	To perform a preliminary risk assessment to determine audit area and scope of work.	120	Internal audit activity will perform a countywide preliminary risk assessment on accounts receivable and select two (2) high risk individual departments to audit based on the results.	In-progress Anticipated for completion 6/30/2021

Yolo County
Division of Internal Audit
Audit Plan
Fiscal Year 2020-2021

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status
12	Telecommuting Audit	Special Project- Countywide	To determine whether the departments telecommuting arrangements are administered in accordance with the County of Yolo Telecommuting policy and procedures; and, whether the department supervisors were properly monitoring and certifying employee work time to ensure an acceptable level of output resulted from the time spent teleworking.	90	County Management Request	Completed Final Report Issued 2/04/2021
13	Inter-Governmental Transfer Fund (IGT)	Special Project	To review spending for allowance under partnership plan.	100	County Management Request	Need to revisit scope of work and/or cancel project
14	Special Project - YCTD	Special Project	Confidential Audit	60	County Management Request	Completed Final Report Issued 12/22/2020
15	Food Bank Analysis	Special Project	To determine whether the invoiced amount by the Food Bank agrees to the funding agreement and supporting documentation.	40	County Management Request	Completed Final Report Issued 6/15/2020
16	COVID-19 Cost Tracking	Special Project	Non-audit services	448	Disaster Service Work	Completed
17	Contingency Reserve	Special Project	Unassigned projects	390	To be determined	Not Started
18	Electronic workpapers	Audit Function	Implementation and training	340	Divisional Goal- Operation Efficiency	Completed Working minor issues with software/vendor
19	Internal Audit General	Audit Function	Manage the internal audit activity, establish a risk-based audit plan; ensure that engagements are performed with proficiency and due professional care; develop and update policies and procedures. Various general duties- timekeeping, team-building activities (strength finders), etc.	662		Completed Two "new" audit policies. Audit Follow- up Policy & Audits Conducted by External Entities and Fiscal Monitoring Review Policy; approved by BOS 11/17/2020
20	Continuing Professional Development	Audit Function	Continuing professional development-Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.	120	Requirement - Standard 1230	Yolo County Internal Audit will Host Virtual Conference; Audit Chief's Mtg April 27-28 2021 186 Attendees representing 30 counties

Yolo County
 Division of Internal Audit
 Audit Plan
 Fiscal Year 2020-2021

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status
21	Countywide Trainings	Audit Function	Countywide Fiscal Foundations Series: Data Analytics; Ethics & Fraud; Preparing for an Audit; and audit tips-short video clips. Includes development, preparation and instruction.	60	Department Goal	On-hold Due to available staffing resources
22	Department of Financial Services General	Administration	Various meetings, employee evaluations, and other events not directly related to the division	292		On-going
23	Financial Oversight Committee	Administration	Support services for the Financial Oversight Committee	140		On-going
24	Estimated staff benefits & leave	Other-Administration	General provisions within the MOU	1258	Memorandum Of Understanding Agreements with Labor Relations	On-going
Total audit & non-audit hours and benefits & leave				6240		



Countywide Telecommuting Audit

Department of Human Resources

Item #8

Yolo County Division of Internal Audit

Report Date
February 4, 2021

Audit Team

Douglas Port, MBA, Internal Auditor
Noemy Mora-Beltran, Senior Auditor
Kim Eldredge, CGAP, Audit Manager

County of Yolo

Department of Financial Services
Division of Internal Audits
P.O. Box 1995
Woodland, CA 95776

Visit the Division's Website at

<http://www.yolocounty.org/general-government/general-government-departments/financial-services/internal-audit>

Audit No: 2021-0028



County of Yolo

www.yolocounty.org

CHAD RINDE, CPA
Chief Financial Officer

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- Financial Strategy Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Fee Collection

- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

Transmittal Letter

February 4, 2021

Alberto Lara, Director
Department of Human Resources
625 Court Street, Room 101
Woodland, CA 95695

Re: Internal Control Review of Countywide Telecommuting Arrangements

Dear Mr. Lara:

The Division of Internal Audit performed an internal control review of Countywide Telecommuting Arrangements to determine whether Countywide telecommuting arrangements were administered in accordance with the County of Yolo Telecommuting policy and procedures. In addition, whether the department supervisors were properly monitoring and certifying employee work time to ensure an acceptable level of output resulted from the time spent teleworking. The Telecommuting audit was requested by County Management and selected based on areas of high risk and the critical need to adapt to a telecommuting environment rapidly due to the Public Health Order associated with COVID-19. The audit was approved by the County Audit Committee to ensure that Best Practices are being achieved through the use of telecommuting.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to telecommuting arrangements, eligible employees, and program evaluation and measurement. Best Practices for telework employees were also suggested for continuous improvement to County Policy and procedures.

As required, in accordance with auditing standards and the County Audit Follow-up Policy, we request that you provide a response in writing to the audit recommendations within 15 days of receiving the draft report by February 8, 2021.

In regards to auditor's independence, the Internal Audit Division reports administratively to the Chief Financial Officer, but functionally to the Board of Supervisors.

We thank the County Employees, Department of Financial Services, Innovation and Technology Services Department and the Human Resources management and staff for their cooperation; their assistance contributed significantly to the successful completion of this audit.

Sincerely,

A handwritten signature in black ink that reads "Kim Eldredge". The signature is written in a cursive, flowing style.

Kim Eldredge, CGAP
Internal Audit Manager

Distribution
Patrick Blacklock, Yolo County Administrator
Chad Rinde CPA, Yolo County, Chief Financial Officer
Lee Gerney, Yolo County, Chief Technology Officer
Yolo County Audit Committee
Audit File Project No. 2021-28

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Detailed Findings and Recommendations

Background

Telework or telecommuting is a work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite other than the location from which the employee would otherwise work. The County of Yolo has a Telecommuting Policy that fits this definition adopted by the Board of Supervisors on February 6, 2001. The policy lays out the framework for these voluntary arrangements between the supervisor, the employee, and the department.

Employees interested in telecommuting must meet identified criteria for eligibility and complete a Telecommuting Application form, Telecommuter's Terms & Conditions, and a Safety Checklist. Further telecommuting employees must comply with all County Policies. Supervisors are responsible for maintaining program evaluation and measurement information. The program evaluation and measurement may be requested by Human Resources on a periodic basis.

Telecommuting arrangements were heightened during the Shelter in Place Order (March 19 to April 17, 2020) as executed by the State of California, Governor's Executive Order N-29-20 (March 17, 2020) due to COVID-19. Essential employees were allowed to come to work, but all other county employees were directed to telecommute as long as the Shelter in Place order was in effect. On April 1, 2020 Yolo County extended the Shelter in Place Order to May 1, 2020. The Shelter in Place Order remained in effect until the middle of May when county employees that were not deemed essential could return to work in the office. Even though the Shelter in Place Order ended, the County has encouraged all non-essential employees to continue telecommuting during the duration of the COVID-19 pandemic.

The Telecommuting audit was requested by County Management and selected based on areas of high risk and the critical need to adapt to a telecommuting environment rapidly due to the Public Health Order associated with COVID-19. The audit was approved by the County Audit Committee to ensure that Best Practices are being achieved through the use of telecommuting.

Objective, Scope, and Methodology:

The objective of our audit was to determine whether countywide telecommuting arrangements were administered in accordance with the County Telecommuting policy and procedures. In addition, whether the department supervisors were properly monitoring and certifying employee work time to ensure an acceptable level of output resulted from the time spent teleworking. The auditors sent a Countywide Telecommuting Feedback Survey to employees, since the telecommuting arrangements were not centrally tracked. Survey results were compiled and evaluated against Best Practices and improvement of policy and procedures.

The scope of the audit included the review of telecommuting arrangements for the period of March to September 2020. This report does not include a review of system security controls.

The following is a summary of telecommuting agreements as provided by the County departments.

Department	Total Employees	Remote	Hybrid	Office	Total Telecommuting (Remote + Hybrid)	Percent of Employees Telecommuting (Remote + Hybrid)	Total Telecommuting Agreements on File	Percent of Telecommuting Employees with Telecommuting Agreements
Assessor/Clerk-Recorder/Elections	68	0	41	27	41	60.29%	41	100.00%
Agriculture	25	0	6	19	6	24.00%	0	0.00%
County Administrator	20	10	6	4	16	80.00%	13	81.25%
County Counsel	11	4	6	1	10	90.91%	0	0.00%
Coronavirus Recovery Operation Center	59	38	9	12	47	79.66%	0	0.00%
Child Support Services	37	5	28	4	33	89.19%	33	100.00%
Department of Community Services	116	3	54	59	57	49.14%	58	100.00%
Department of Financial Services	29	6	11	12	17	58.62%	17	100.00%
Department of General Services	22	0	1	21	1	4.55%	1	100.00%
District Attorney	106	1	88	17	89	83.96%	89	100.00%
Health & Human Services Agency	560	197	185	178	382	68.21%	0	0.00%
Human Resources	12	1	11	0	12	100.00%	0	0.00%
Innovation & Technology Services	26	12	3	11	15	57.69%	13	86.67%
Library	126	6	32	88	38	30.16%	38	100.00%
Public Defender	40	0	40	0	40	100.00%	0	0.00%
Probation	98	0	4	94	4	4.08%	4	100.00%
Sheriff-Coroner/Public Administrator	268	3	2	263	5	1.87%	3	60.00%
Total	1623	286	527	810	813	50.09%	310	38.13%

(As of 10/20/2020).

A. Telecommuting Arrangements

The Telecommuting Policy was established to provide guidelines and criteria for a telecommuting program available to County Employees. Employees could request to telecommute by completing a Yolo County Employee Telecommuting Agreement which includes a Telecommuting Application form, Telecommuter's Terms and Conditions, and a Telecommuting Safety Checklist.

Audit Objective/Methodology

The auditors selected 47 County employees from the Countywide Telecommuting Feedback Survey and listing provided by the Innovation and Technology Services Department to determine whether each employee participating in a telework arrangement had the following:

- a. Completed telework agreement
- b. Telework agreement signed by employee, supervisor, department head and Human Resources

Finding #1: Telecommuting Agreements not complete

Of the 47 County employees selected only 19 had telecommuting agreements on file. The auditors found that the employee telecommuting application did not have the proper approvals (see table below). Supervisors also did not verify that the employee had met all of the County telecommuting requirements. The term's & conditions were not complete and/or not signed by the employee and supervisor. There were 17 out of 19 exceptions noted of missing information not obtained for telecommuting. The safety checklist was also incomplete by the employee and not signed by the employee and supervisor. Information that was provided on the safety checklist conflicted with information provided on the telecommuting application and terms & conditions. Other forms of telecommuting agreements were noted being used by departments that were not County authorized. Without a current telecommuting agreement in place, the terms and conditions of the employee's telecommuting arrangement, and their specific work arrangement, have not been formally established.

Completed By:	Approval/ Signature not complete	% of sample
Employee	5	26%
Supervisor	5	26%
Department Head	10	53%
Human Resources	19	100%

Recommendation 1

Human Resources should inform County Management of the importance of having their telecommuting employees complete the Telecommuting Agreement to comply with County Policy, Best Practices, and the recommendations within this report.

(Priority 1 Issue – 60 days required corrective action)

Finding #2: Telecommuting Policy needs to be updated

The County's Telecommuting Policy is 19 years old, adopted February 6, 2001. The policy includes outdated information, criteria not being followed, and matters not addressed under the current telecommuting environment.

According to Best Practices and the COSO framework of strong systems of control, policy and procedures should be reviewed periodically and updated according to any statutes, county guidelines and managements roles and responsibilities.

Outdated and/or inconsistent policy and procedures may result in governing standards not being followed as intended, and may allow for non-compliant matters to arise.

Recommendation 2

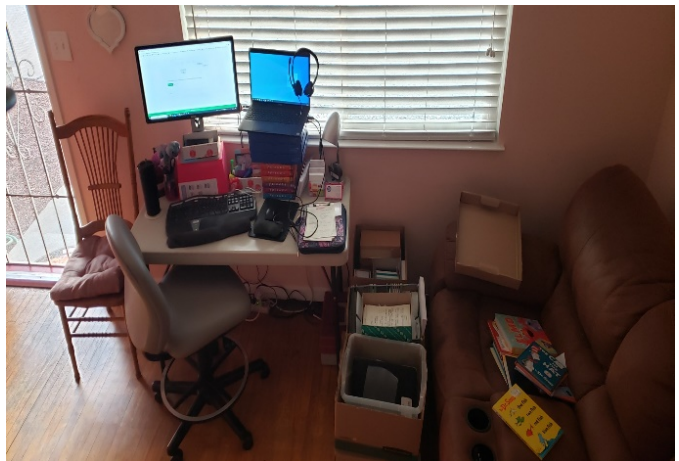
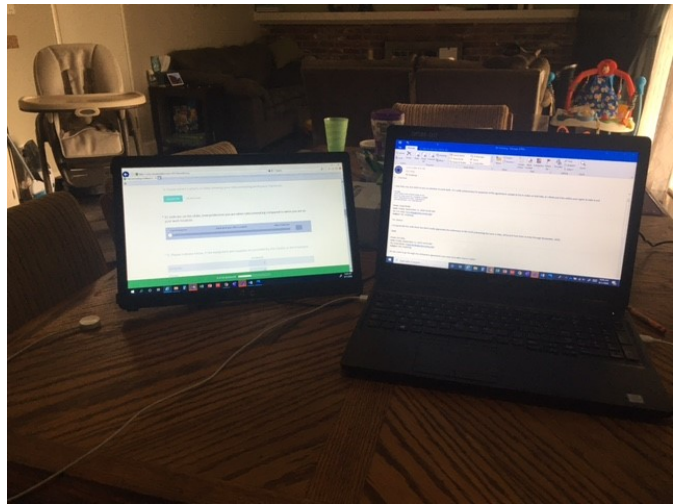
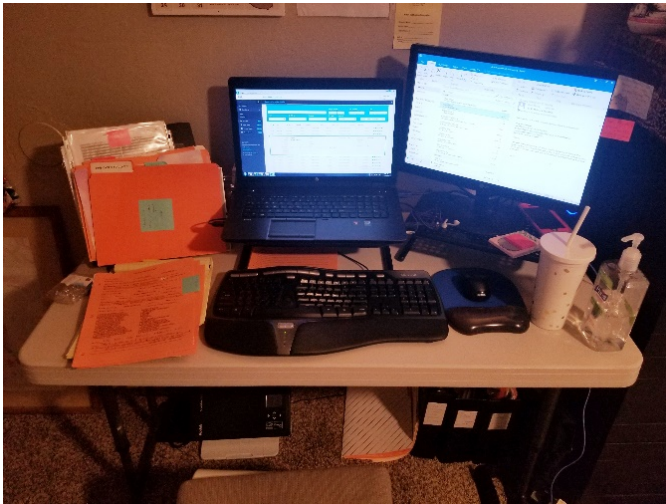
Human Resources should review and update the County Telecommuting Policy to ensure that it meets established governing standards and recommended Best Practices. The updated policy and guidance should include defined roles and responsibilities for the department, executive staff, management/staff and be disseminated to all telework employees. In addition, the County should consider a standardized method to store the authorized Employee Telecommuting Agreements for audit purposes.

(Priority 2 Issue – 120 days required corrective action)

Finding #3: Designated Home Office Space lack proper ergonomics and safety requirements

The auditors reviewed the workspace pictures that were optionally provided by some of the survey respondents. The pictures showed that many of the work spaces could have better ergonomics; such, as adequate space to work, appropriate lighting, and ability to position equipment (computer, keyboard, mouse, etc.) to the body to meet ergonomic standards. With many County employees currently telecommuting, there is significant consequential risk of injury, exacerbation of pre-existing physical problems, stiffness, and repetitive motion mistakes leading to discomfort. It is crucial to make sure that any home office setup is ergonomically sound ensuring proper body positioning, body mechanics, comfort and safety while performing daily work tasks. Having a sound ergonomic home set up reduces those risks of musculoskeletal injury and enhances functioning or job performance. Additionally, the Occupational Safety and Health Administration (OSHA) states, “work-related musculoskeletal disorders (MSDs) can be prevented. Ergonomics “fitting the job to a person” helps lessen muscle fatigue, increases productivity and reduces the number of severity of work-related MSDs.”

Further the County Telecommuting Policy Safety Checklist requires that, home offices have a separate, clearly defined work space that is clean and orderly, and is not used for other purposes as shown in the pictures below.



The Statewide Telework Model, which is used as reference for Best Practice in setting up a home office, recommends the main considerations in designing an in-home office are:

Desk	Your desk should be sturdy and able to handle the weight of any peripheral equipment (computers, printers, fax machines and/or telephones). <ul style="list-style-type: none"> - Conventional desks are typically 29" high - Computing surfaces are usually 26" high
Chair	Your seat should be adjustable, including the headrest. <ul style="list-style-type: none"> - Height of top of seat to floor should be between 15 and 25 inches - Back tilt on chair/lumbar support should be 15 degrees
Lighting	Your work lighting should be directed toward the side or behind the line of vision. <ul style="list-style-type: none"> - Bright light sources can bounce off working surfaces and diminish the sense of contrast - Northern daylight is optimal for both the office and operating a computer
Electricity	You should have enough electrical outlets in the room to avoid overloading any circuits. If necessary, consult your local power utility. <ul style="list-style-type: none"> - To avoid tripping hazard, cover interconnecting cables or place them out of the way - Use a surge protector/master switch to connect electronic equipment, such as computers, monitors, printers and fax machines - Position equipment close to electrical outlets - Make sure electrical outlets are grounded
Noise	You should avoid or keep distracting sounds to a minimum, such as the television or outside traffic or lawn mower sounds <ul style="list-style-type: none"> - Diffuse unavoidable noise by shutting a door or using a room divider - Use soft background music to keep productivity up and reduce boredom - Note: no noise can be just as stressful as too much noise
Protecting Data and Equipment	You must prevent costly computer breakdowns and the loss of crucial data by following these computer safeguards: <ul style="list-style-type: none"> - Position Equipment away from direct sunlight or heat sources - Place equipment on well-ventilated surfaces and provide for sufficient air space around them - Dust office space regularly - Do not eat or drink near valuable equipment - Never place food or beverages on your computer equipment, even temporarily - Do not touch unprotected floppy diskette or compact disk surfaces, set heavy objects on them, or expose them to heat, dirt, smoke or moisture - Keep all magnets, telephones, fluorescent lamps and electric motors away from computer equipment, floppy diskettes, and portable storage devices
Safety	Review the Safety Checklist/Acknowledgement

Recommendation 3

Human Resources should provide guidance to County Employees on how to set up a home office to ensure that County Policy safety requirements (work space, emergency preparedness, ergonomics, and workplace safety and security), OSHA standards and considerations from the Statewide Telework Model are met. Supervisors can verify by pictures and/or video of the telework space to ensure a proper work setting to accomplish the job and that the area is in compliance with all safety requirements and standards.

(Priority 1 Issue – 60 days required corrective action)

B. Eligible Employees

Managers/supervisors and employees need to have clear expectations of who will be eligible to telework and what activities should be completed while telecommuting.

Pursuant to the County of Yolo Telecommuting Policy County employees must meet the following identified criteria for eligibility:

- a. Be a regular, full-time employee having successfully passed his/her probationary period;
- b. Completed a minimum of one year in the area of current responsibility, or at the discretion of the department head;
- c. **Received a rating of at least Meets Standards on his/her most recent performance evaluation;**
- d. Demonstrated ability to work independently, and ability to develop and successfully meet job-related measurable goals and objectives; and
- e. Current job requirements do not necessitate a full-time presence on the premises or "in-person" contact with other departmental staff and/or the public.

Audit Objective/Methodology

The auditors selected a sample of employees from the survey results and listing provided by the Innovation and Technology Services Department who are telecommuting and confirmed with Human Resources that their latest performance evaluation rating was at least a Meets Standards.

Finding #4: Performance Evaluation rating undetermined

The auditors reviewed the employee evaluation data for the audit sample provided by Human Resources. The report shows only 9 of 45 employees (20%) with current evaluations, 3 employees with no evaluations, and 33 with evaluations dated more than a year old. Two of the employees are classified as "At Will" and do not have the same rating criteria as the other employees. According to Human Resources, many of the evaluation dates are not current because of a backlog of filing due to a staff person retiring and COVID-19. Therefore, Human Resources is unable to determine if the employees within the sample have met the "Meets Standards" requirement.

Below is a summary of the evaluation data provided by Human Resources:

Number of Employee Evaluations	Time Period of Most Recent Evaluation
9	< 365 Days (1 Year)
24	> 1 Year < 2 Years
4	> 2 Years < 3 Years
2	> 3 Years < 4 Years
3	> 4 Years
3	No Evaluations on File

Performance Evaluations should be current to comply with Memorandum of Understanding agreements with County and bargaining units. Any policy exceptions made due to an emergency nature should be documented.

Recommendation 4

- a. Human Resources should update the employee evaluation data and document any policy exceptions made during the pandemic in the employee personal files, when feasible.
(Priority 2 – 120 days required corrective action)
- b. Human Resources should recommend that County Management complete employee performance evaluations within the specific timeframes to comply with matters agreed upon with the County and the bargaining units.
(Priority 2 – 120 days required corrective action)

C. Program Evaluation and Measurement

Section 7, under the County Telecommuting Policy states, “the employee and the supervisor shall determine an appropriate means for reporting work assignments that are completed while telecommuting. One method for reporting work assignments may be completion of the “Telecommuter’s Daily Report.” Supervisors shall be responsible for maintaining program evaluation and measurement information for each telecommuting employee. Program evaluation and measurement information may be requested by Human Resources on a periodic basis.”

Audit Objective/Methodology

The auditors selected 47 County employees from the Countywide Telecommuting Survey and listing provided by the Innovation and Technology Services Department (ITSD) and performed the following:

- a. Compared employee timecard/daily report to data file to determine if employee was productive while telecommuting.
- b. Interviewed supervisor and/or manager to determine what techniques or tools they used to monitor and certify employee work time.

Finding #5: Productivity not monitored adequately

The auditors compared the employee timecard with the ITSD data file to determine if the employees were productive while telecommuting. The ITSD data file included Citrix login start/end times to the County network system. The results for start times showed that 11 employees signed in on time; 4 employees signed in within 1- 2 hours of start time; 9 employees signed in 3 or more hours after start time; 12 employees were undetermined; 10 employees had no Citrix data provided; and 1 employee only had 2 days of Citrix data provided. According to ITSD, the system login end times will vary since the County does not have a hard code inactivity timer in place so that users may run a process or activity without loss of work. Due to this limitation, the auditors were unable to determine if the employee was productive during their scheduled work hours.

Additionally, the auditors found that not all employees were required to provide documentation of the work performed (e.g. timecard, daily report) when telecommuting other than submitting their time worked through the County’s timekeeping system – Workforce Management System (WFM). WFM does not have a code or tracking of employee telecommuting hours or tasks completed.

Monitoring employee productivity in a teleworking environment is essential to ensure that assignments and expectations of work are performed and goals are achieved.

Recommendation 5

- a. Human Resources should provide a method to capture time worked of telecommuting employees within WFM or an alternative method for managing the county workforce and reporting purposes.
(Priority 1 Issue – 60 days required corrective action)

- b. Human Resources should recommend that County Management maintain a telework employee work schedule, establish measurable outcomes and due dates for tasks given to telecommuting employees, and track performance results from review period to review period such as the completion of a "Telecommuter's Daily Report" or other method for completed work assignments.
(Priority 1 Issue – 60 days required corrective action)

Finding #6: Pre-approval of Overtime not documented

The auditors requested documentation showing pre-approval of overtime from supervisors in the telework environment. From the sample, 9 of 47 employees had reported overtime hours. Two employees had overtime pre-approved in writing (includes email), four employees were given verbal approval in person or by phone, and three employees had overtime approved only on their timesheet with no record of pre-approval.

Pursuant to the County of Yolo Telecommuting Policy, **overtime, shift differential, and/or other premium pays are not authorized unless approved in writing, in advance, by the supervisor.** In addition, the Fair Labor Standards Act, states that an employer is required to pay its employees for all hours worked, including work not requested but suffered or permitted, including work performed at home. If the employer knows or has reason to believe that work is being performed, the time must be counted as hours worked. An employer's obligation to compensate employees for hours worked can therefore be based on actual knowledge or constructive knowledge of that work. The FLSA's standard for constructive knowledge in the overtime context is whether an employer has reason to believe work is being performed. **One way an employer generally may satisfy its obligation to exercise reasonable diligence to acquire knowledge regarding employees' unscheduled hours of work is "by establishing a reasonable process for an employee to report uncompensated work time."** Additionally, if an employer is otherwise notified of work performed through a reasonable method, or if employees are not properly instructed on using a reporting system, then an employer may be liable for those hours worked.

Without pre-approval on file, the County may be liable for unauthorized work performed by the employee.

Recommendation 6

Human Resources should provide guidance to County Management and employees on the proper recording of overtime to comply with County Policy, FLSA standards, MOU provisions, and Best Practices.
(Priority 1 Issue – 60 days required corrective action)

Finding #7. Proper Equipment not available for all employees when telecommuting

The auditors evaluated the Countywide Telecommuting Feedback Survey and found that not all employees had adequate equipment to perform their daily work tasks in a productive manner.

The survey results were as follows:

Question: Is there any equipment that you need to help you perform your job in a productive matter when telecommuting?

Answer: 358 Responses were received. Employees indicated that a 2nd monitor, printer, scanner, keyboard, and mouse would be helpful to perform their tasks more effectively and efficiently.

The Statewide Telework Model recommends that a technology and equipment assessment be performed before allowing a telework arrangement, the manager and/or supervisor and employee will determine the equipment needed for telework on a case-by-case basis. The types of technology services (internet services), access to county

information technology infrastructure and equipment that will be necessary to support the proposed telework arrangement must be identified.

Not all teleworkers need to perform functions or tasks that require computer equipment or service, nor does telework necessarily entitle the teleworker to county-owned assets such as: computer, software, printer, fax machine, furniture, telephone, or a business telephone line, nor does it entitle the employee authorization to use personally-owned equipment.

Managers and/or supervisors must:

- Carefully weigh the costs and benefits of a telework arrangement, particularly ones that will require additional departmental expense for services or equipment (e.g. the purchase of new computer equipment).
- Work with the Information Technology to assess telework technology hardware and software needs and to provide the necessary services, equipment and supplies to teleworkers.
- Ensure that the telework infrastructure, including computing equipment at the agency that hosts telework connection and the computing equipment used by the teleworker to connect, is installed, maintained and updated in accordance with county information security policies, standards, and procedures.

The acquisition and furnishing of services, equipment and supplies shall be in accordance with all state laws, policies, standards and procedures including, but not limited to, the County Telework and Remote Access Security Standard and Public Contract Code.

Productivity diminishes when employees do not have the proper equipment to perform their work in an efficient manner.

Recommendation 7

Human Resources should share the survey results with County Management and encourage the managers/supervisors to reach out to their employees to make sure employees have the necessary equipment to do their jobs, in an efficient productive matter during the duration of the pandemic and for any new telecommuting arrangements established.

(Priority 1 Issue – 60 days required corrective action)

D. Other Observations

Our review disclosed opportunities for improvement from the surveys examined. The following suggestions are opportunities to increase the efficiencies and effectiveness of telecommuting arrangements:

Human Resources

Some departments and many employees did not know that a County Telecommuting Policy existed and the requirements for telecommuting. Human Resources should provide training and guidance for County Management and telecommuting employees. Training and guidance should include telework responsibilities and Best Practices for all levels of employees in the organization.

Innovation and Technology Services Department (ITSD)

84% of employees surveyed that they work with Confidential information. ITSD should determine that security objectives for telework and remote access technologies have; 1) Confidentiality –ensure that remote access communications and stored user data cannot be read by unauthorized parties; 2) Integrity - detect any intentional or unintentional changes to remote access communications that occur in transit; and, 3) Availability - ensure that

users can access resources through remote access whenever needed. *Source: National Institute of Standards of Technology – NIST SP800-46 Rev.2).*

E. Best Practices for Telework Employees

According to Best Practices to ensure that agencies have the essential building blocks for the development of a successful telework program, Human Resources should consider the following guidance from the Statewide Telework Model. Some highlights of the guide are listed below:

- Defined roles and responsibilities for telework program (Department, Executive Staff, Management/Staff)
- Use of a Telework Coordinator for day to day coordination and management of the telework program, including compliance with policies, procedures, and guidelines including state Telework and Remote Access Security Standard and may provide training on telework as needed.
- Detailed steps on the telecommuting process (eligibility, declining telework, employee teleworker rights, scheduling telework, types of telework schedules, ending participation).
- Perform a technology and equipment assessment.
- Manage property control (return of equipment, equipment malfunction, employee provided equipment, restricted use).
- Setting up an In-Home Office.
- Considerations for selecting teleworkers (tasks that can be successfully managed in telework environment are those where the employee works independently handling information, including writing, reading, analyzing, telephoning, computer work and data entry).
- Adhere to all applicable laws, rules, regulations, policies, and procedures regarding information security.
- *Not an “all-inclusive” list.*

Examples of telework arrangements (work schedules) are:

- Ad Hoc – This arrangement allows for occasional telework on a non-recurring basis. Examples of ad hoc telework are inclement weather, doctor appointment, or special work assignments.
- Recurring – This arrangement allows an employee to enter into an ongoing arrangement to work outside the office on a regularly scheduled basis, typically one to three days per week or per pay period.
- Emergency – Employees under emergency telework arrangements may telework for a continuous period of time during an emergency in order to support the performance of work functions and assist in protecting County staff during an emergency situation.
- Unscheduled – This is a specific type of Ad Hoc Telework. Employees who already have a telework agreement in place may telework from home, to the extent possible, when severe weather conditions or other circumstances disrupt commuting.
- Special telework arrangements to accommodate employee's unique health or family situations.

Additional Best Practices to mitigate the risk of teleworker off the clock and overtime claims include:

- A supervisor must scrutinize closely all time cards, especially teleworkers, at the end of each pay period and certify only those that agree with the time and work product expectations.

- Actively manage remote technology use by consistently reminding employees to use these technologies only during authorized hours. This includes smartphones, e-mail, laptops, and remote computing programs; immediately challenge any unauthorized work, including inconsistencies in time sheets.
- Set clear expectations for work progress updates, the daily and weekly schedule, and pre-approval for schedule changes.

F. Priority Ranking Definitions

Auditors use their professional judgment to assign rankings to recommendations using the criteria and definitions listed below. The purpose of the rankings is to highlight the relative importance of some recommendations over others based on the likelihood of adverse impacts if a corrective action is not taken and the seriousness of the adverse impact that may result. Adverse impacts are situations that have or could potentially undermine or hinder the following:

- a. The quality of services department provides to the community;
- b. The accuracy and completeness of County books, records, or report;
- c. The safeguarding of County asset;
- d. The County's compliance with pertinent rules, regulations, or laws;
- e. The achievement of critical programmatic objectives or program outcomes; and/or,
- f. The cost-effective and efficient use of resources.

Priority 1 Issues

Priority 1 issues are control weaknesses or compliance lapses that are significant enough to warrant immediate corrective action. Priority 1 recommendations may result from weaknesses in the design or absence of an essential procedure or control, or when personnel fail to adhere to the procedure or control. These may be reoccurring or one-time lapses. Issues in this category may be situations that create actual or potential hindrances to the department's ability to provide quality services to the community, and/or present significant financial, reputational, business, compliance, or safety exposures. Priority 1 recommendations require management's immediate attention and corrective action within 60 days of report issuance.

Priority 2 Issues

Priority 2 issues are control weaknesses or compliance lapses that are of a serious nature and warrant prompt corrective action. Priority 2 recommendations may result from weaknesses in the design or absence of an essential procedure or control, or when personnel fail to adhere to the procedure or control. These may be reoccurring or one-time lapses. Issues in this category, if not corrected, typically present increasing exposure to financial losses and missed business objectives. Priority 2 recommendations require management's prompt attention and corrective action within 120 days of report issuance.

Priority 3 Issues

Priority 3 issues are the more common and routine control weaknesses or compliance lapses that warrant timely corrective action. Priority 3 recommendations may result from weaknesses in the design or absence of a procedure or control, or when personnel fail to adhere to the procedure or control. The issues, while less serious than a higher-level category, are nevertheless important to the integrity of the department's operations and must be corrected or more serious exposures could result. Departments must implement Priority 3 recommendations within 180 days of report issuance.

Attachment A - Countywide Telecommuting Feedback Survey – Summary of Results

The Division of Internal Audit sent a Countywide Telecommuting Feedback Survey to all county employees on September 11, 2020. The survey was closed on September 21, 2020. The survey was completed by 488 County employees. Employees working remotely or a hybrid approach (working both remotely and in the office), accounted for 358 (77.23%) of the completed surveys. All County departments participated by taking the survey. The survey questions with a brief highlight is listed below. The Countywide Telecommuting Feedback Survey (Attachment B) is attached for further review.

Questions	Results
1. Please provide First Name, Last Name, and Title.	571 Total Responses; 488 Complete Responses
2. Please enter your Department Name.	All County Departments
3. Are you working, remotely, in the office, or a hybrid approach (working both remotely and in the office)?	Remote - 133 Responses, 23.29%; Office – 130 Responses, 22.77%; Hybrid - 308 Responses, 53.94%
4. Please enter your Supervisor Name and Manager Name.	358 Responses (retained for audit purposes)
5. If working a hybrid approach, please indicate below your work location.	Workforce distributed evenly within days of week
6. Please describe your workspace (telework area) to ensure compliance with health and safety requirements and appropriate ergonomics (desk, chair etc.).	Summary provided; Included in attached survey results
7. When telecommuting, how do you access the County System? Check all that apply.	Citrix – 84.92%, 304 Responses (highest)
8. Rate your satisfaction with your connectivity to the County System.	Somewhat Satisfied – Citrix 40.60%, 136 Responses (highest)
9. Please attach a photo or video showing your telecommuting workspace (Optional).	30 Responses (retained for audit purposes)
10. Indicate on the slider how productive you are when telecommuting compared to when you are at your work location.	Average rating - 68%.
11. Please indicate below, if the equipment and supplies are provided by the County of the Employee.	County-Software – 80.23%; Employee-Internet Service - 94.81% (highest)
12. Enter you PC Number, if provided by the County. Enter N/A, if not applicable.	358 Responses: Included in attached survey results.
13. Select age of computer, if provided by Employee. If Computer is provided by the County select not applicable.	Employee Computer 1-3 years old 25.98%, 93 Responses
14. Is there any equipment that you need to help you perform your job in a productive matter when telecommuting? Check all that apply.	2 nd Monitor 40.50%, 145 Responses (highest)
15. Do you work with confidential information when telecommuting?	Yes - 84.36%; No - 15.64%
16. How often do you communicate with your Supervisor and/or Manager when telecommuting?	Regularly during the day – 59.22%; 212 Responses (highest)
17. How do you communicate with your Co-workers, Supervisor and/or Manager when telecommuting? Check all that apply.	Email – 98.88%; Telephone/Cell Phone 93.02% (highest)
18. What has been your biggest challenge when telecommuting?	Comments Other – 38.27%; Included in attached survey results
19. Overall, how satisfied or dissatisfied are you with telecommuting?	Very Satisfied – 62.85%, 225 Responses Very Dissatisfied - .84%, 3 Responses
20. Do you have any other comments and/or feedback regarding telecommuting?	182 Responses (retained for audit purposes)

Attachment B - Countywide Telecommuting Feedback Survey – Survey Results

Telecommuting Feedback Survey

Q1. Please provide First Name, Last Name, and Title. (retained for audit purposes)

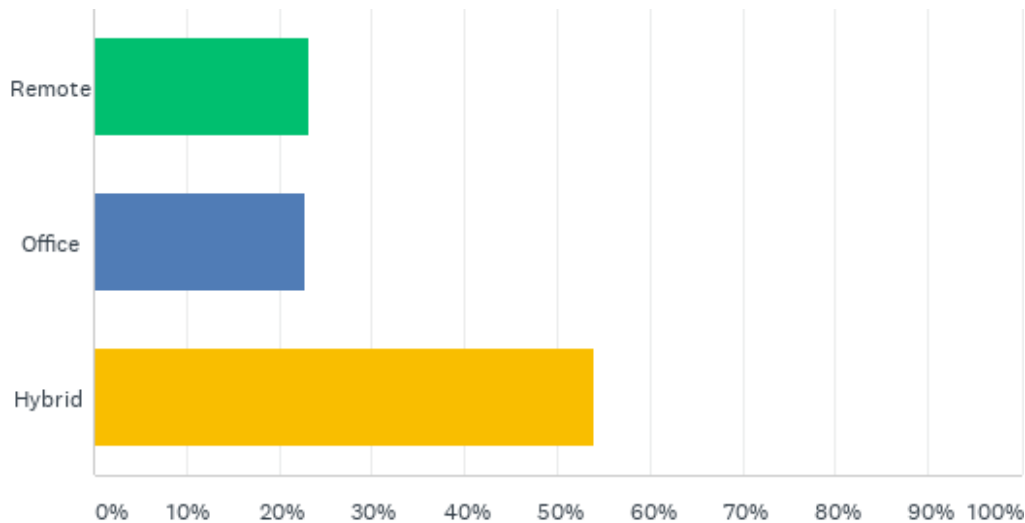
Q2. Please enter your Department Name.

571 Total Responses; Completed Responses 488

Department Participation (Total number surveys received):

Assessor/Clerk-Recorder/Election (25)	Department of Financial Services (25)
Agriculture (13)	Department of General Services (5)
Board of Supervisors (3)	Health & Human Services Agency (187)
County Administrator (21)	Human Resources (10)
County Counsel (10)	Innovation & Technology Services (12)
Coronavirus Response Operation Center (13)	Library (16)
Child Support Services (16)	Public Defender (23)
District Attorney (32)	Probation (23)
Department of Community Services (41)	Sheriff-Coroner/Public Administration (13)

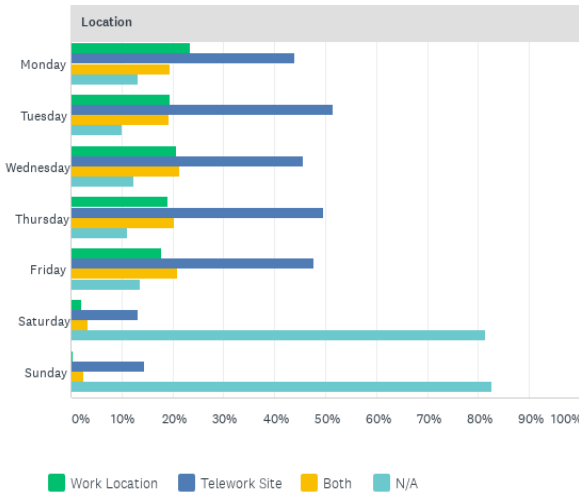
Q3: Are you working remotely, in the office, or a hybrid approach (working both remotely and in the office)?



ANSWER CHOICES	RESPONSES	
Remote	23.29%	133
Office	22.77%	130
Hybrid	53.94%	308
TOTAL		571

Q4: Please enter your Supervisor Name and Manager Name. (retained for audit purposes)

Q5: If working a hybrid approach, please indicate below your work location.



Location	WORK LOCATION	TELEWORK SITE	BOTH	N/A	TOTAL
Monday	23.50% 82	43.84% 153	19.48% 68	13.18% 46	349
Tuesday	19.43% 68	51.43% 180	19.14% 67	10.00% 35	350
Wednesday	20.80% 73	45.58% 160	21.37% 75	12.25% 43	351
Thursday	19.09% 67	49.57% 174	20.23% 71	11.11% 39	351
Friday	17.73% 61	47.67% 164	20.93% 72	13.66% 47	344
Saturday	2.06% 5	13.17% 32	3.29% 8	81.48% 198	243
Sunday	0.43% 1	14.47% 34	2.55% 6	82.55% 194	235

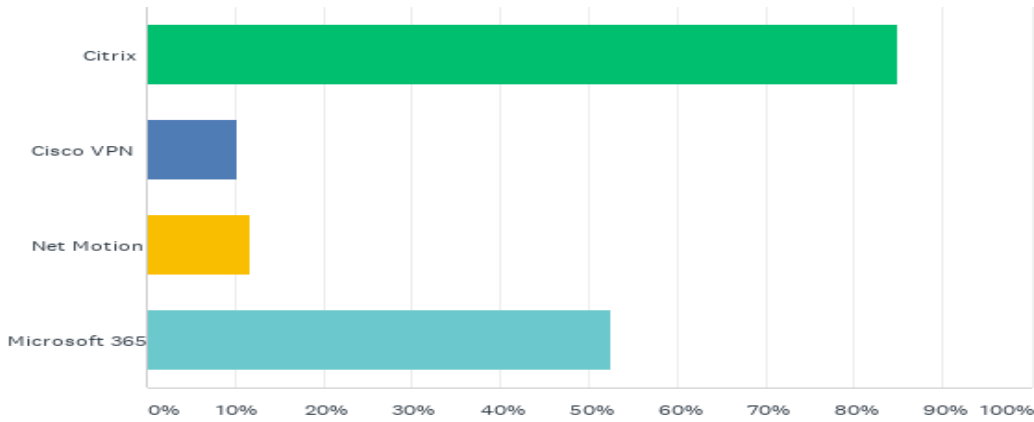
Q6: Please describe your workspace (telework area) to ensure compliance with health and safety requirements and appropriate ergonomics (desk, chair, etc.)

358 Responses

Common answers:

- Desk, chair, laptop
- Home office
- Kitchen table
- Small table
- Dining room table
- Do not have desk
- Different places within my home

Q7: When telecommuting, how do you access the County System? Check all that apply.



ANSWER CHOICES	RESPONSES
Citrix	84.92% 304
Cisco VPN	10.34% 37
Net Motion	11.73% 42
Microsoft 365	52.51% 188
Total Respondents: 358	

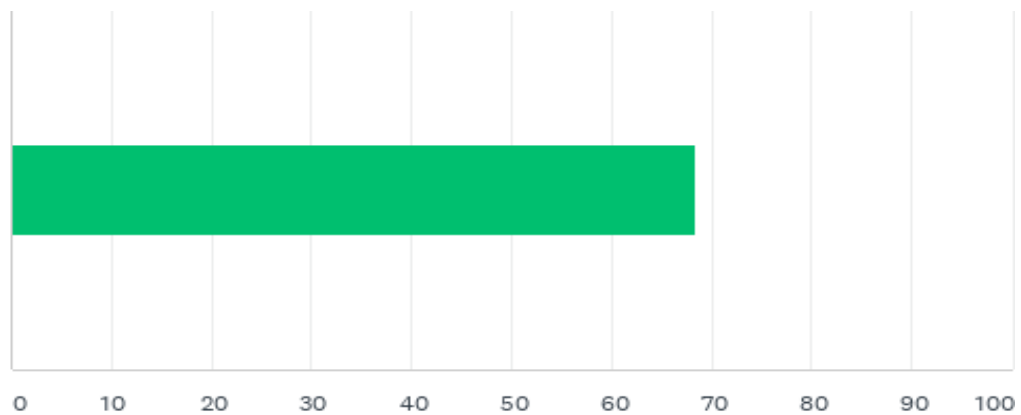
Q8: Rate your satisfaction with your connectivity to the County System

	VERY SATISFIED	SOMEWHAT SATISFIED	NEITHER SATISFIED OR DISSATISFIED	SOMEWHAT DISSATISFIED	VERY DISSATISFIED	N/A	TOTAL	WEIGHTED AVERAGE
Citrix	30.15% 101	40.60% 136	9.25% 31	11.64% 39	4.78% 16	3.58% 12	335	2.17
Cisco VPN	10.83% 17	8.92% 14	1.27% 2	3.18% 5	0.64% 1	75.16% 118	157	1.95
New Motion	16.77% 27	7.45% 12	1.24% 2	0.62% 1	0.62% 1	73.29% 118	161	1.53
Microsoft 365	39.22% 100	31.37% 80	4.71% 12	2.35% 6	1.18% 3	21.18% 54	255	1.67

**Q9: Please attach a photo or video showing your telecommuting workspace (Optional).
(retained for audit purposes)**

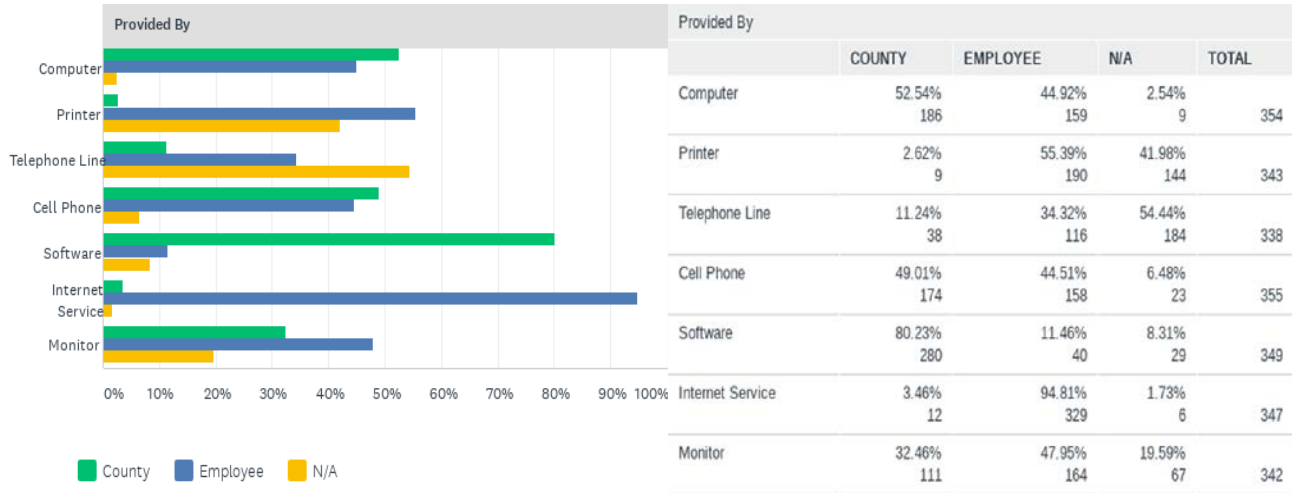


Q10: Indicate on the slider, how productive you are when telecommuting compared to when you are at your work location.



Average rating is 68%

Q11: Please indicate below, if the equipment and supplies are provided by the County or the Employee.

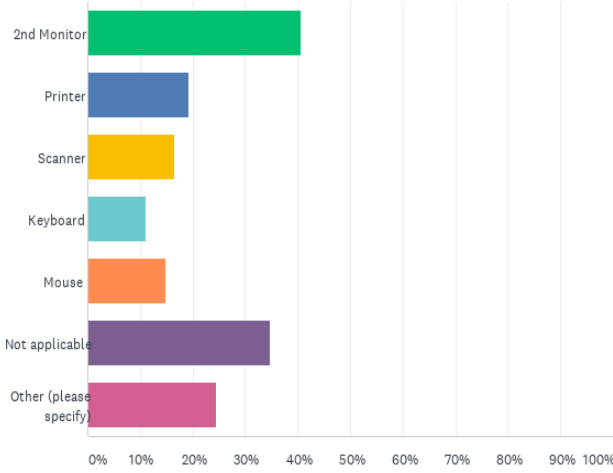


Q12: Enter your PC Number, if provided by the County. Enter N/A, If not applicable.

Q13: Select age of computer, if provided by Employee. If Computer is provided by the County select not applicable.

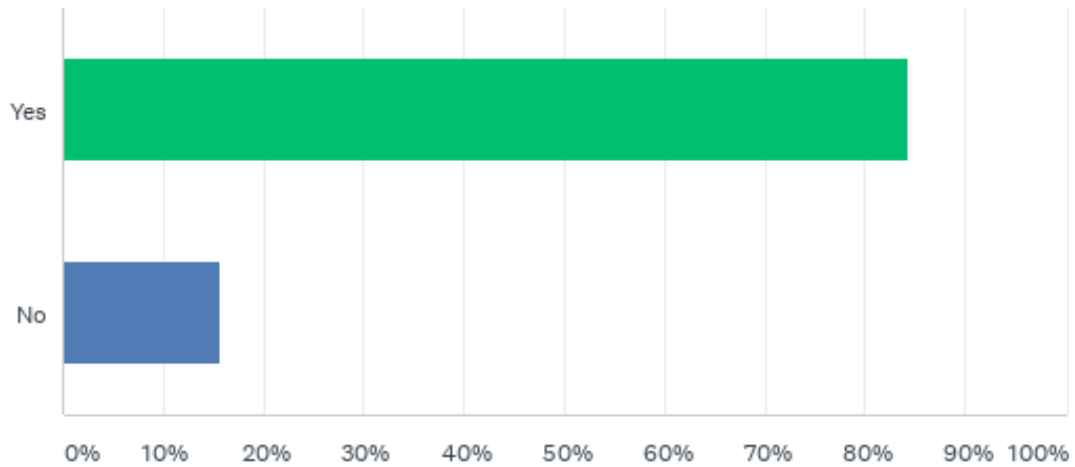
ANSWER CHOICES	RESPONSES
Less than one year old	12.85% 46
1-3 years old	25.98% 93
4-5 years old	10.34% 37
More than 5 years old	7.82% 28
Not applicable	43.02% 154
TOTAL	358

Q14: Is there any equipment that you need to help you perform your job in a productive matter when telecommuting? Check all that apply.



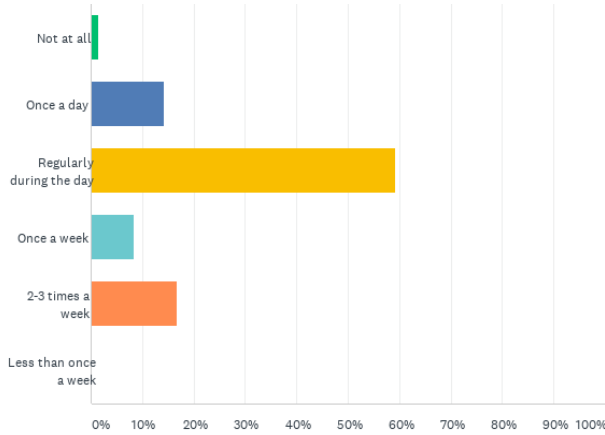
ANSWER CHOICES	RESPONSES
2nd Monitor	40.50% 145
Printer	19.27% 69
Scanner	16.48% 59
Keyboard	11.17% 40
Mouse	14.80% 53
Not applicable	34.64% 124
Other (please specify)	24.58% 88
Total Respondents: 358	

Q15: Do you work with confidential information when telecommuting?



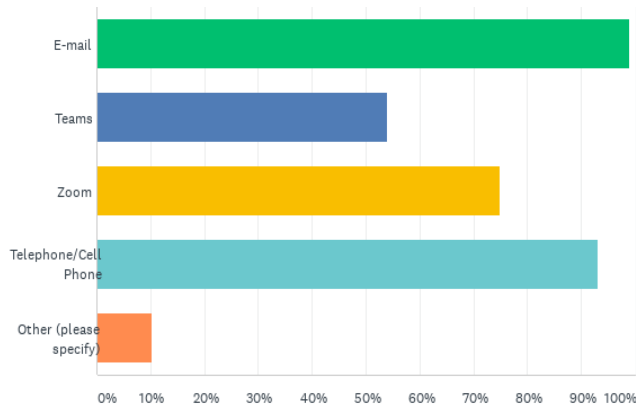
ANSWER CHOICES	RESPONSES
Yes	84.36% 302
No	15.64% 56
TOTAL	358

Q16: How often do you communicate with your Supervisor and/or Manager when telecommuting?



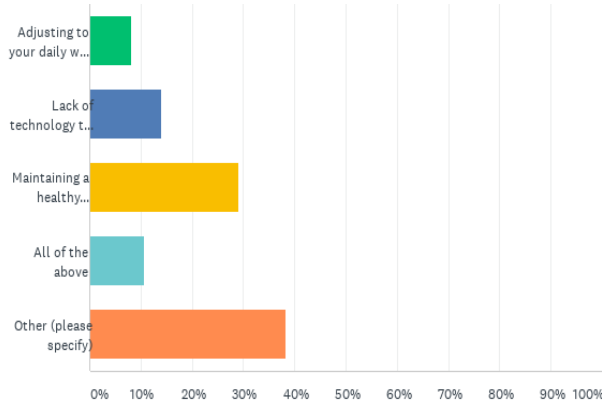
ANSWER CHOICES	RESPONSES
Not at all	1.40% 5
Once a day	14.25% 51
Regularly during the day	59.22% 212
Once a week	8.38% 30
2-3 times a week	16.76% 60
Less than once a week	0.00% 0
TOTAL	358

Q17: How do you communicate with your Co-workers, Supervisor and/or Manager when telecommuting? Check all that apply.



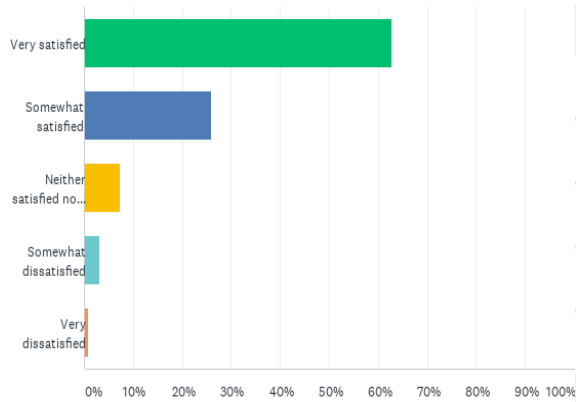
ANSWER CHOICES	RESPONSES
E-mail	98.88% 354
Teams	53.91% 193
Zoom	74.86% 268
Telephone/Cell Phone	93.02% 333
Other (please specify)	10.34% 37
Total Respondents: 358	

Q18: What has been your biggest challenge when telecommuting?



ANSWER CHOICES	RESPONSES
Adjusting to your daily work tasks	8.10% 29
Lack of technology to support your work activities	13.97% 50
Maintaining a healthy work/life balance	29.05% 104
All of the above	10.61% 38
Other (please specify)	38.27% 137
TOTAL	358

Q19: Overall, how satisfied or dissatisfied are you with telecommuting?



ANSWER CHOICES	RESPONSES
Very satisfied	62.85% 225
Somewhat satisfied	25.98% 93
Neither satisfied nor dissatisfied	7.26% 26
Somewhat dissatisfied	3.07% 11
Very dissatisfied	0.84% 3
TOTAL	358

Q20: Do you have any other comments and/or feedback regarding telecommuting: (retained for audit purposes)



COUNTY OF YOLO

Human Resources Department

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Director

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MEMORANDUM

TO: Kim Eldredge, CGAP
Internal Audit Manager

FROM: Alberto Lara, Director of Human Resources

DATE: **February 4, 2021**

AUDIT WORK: Report on the Internal Control Review of Countywide Telecommuting Arrangements,
Audit No. 2021-0028

SUBJECT: Management Response to Draft Report

In response to the Internal Control Review of Countywide Telecommuting Arrangements, our comments are provided below:

Finding #1: Telecommuting Agreements not complete

Of the 47 County employees selected only 19 had telecommuting agreements on file. The auditors found that the employee telecommuting application did not have the proper approvals (see table below). Supervisors also did not verify that the employee had met all of the County telecommuting requirements. The terms & conditions were not complete and/or not signed by the employee and supervisor. There were 17 out of 19 exceptions noted of missing information not obtained for telecommuting. The safety checklist was also incomplete by the employee and not signed by the employee and supervisor. Information that was provided on the safety checklist conflicted with information provided on the telecommuting application and terms & conditions. Other forms of telecommuting agreements were noted being used by departments that were not County authorized. Without a current telecommuting agreement in place, the terms and conditions of the employee's telecommuting arrangement, and their specific work arrangement, have not been formally established.

Completed By:	Approval/ Signature not complete	% of sample
Employee	5	26%
Supervisor	5	26%
Department Head	10	53%
Human Resources	19	100%

- a. Management position concerning the finding:

Concur Do not concur

- b. Management comments:

We moved quickly once Shelter-in-Place orders were issued and did not issued the agreements uniformly.

Recommendation 1

Human Resources should inform County Management of the importance of having their telecommuting employees complete the Telecommuting Agreement to comply with County Policy, Best Practices, and the recommendations within this report.

(Priority 1 Issue – 60 days required corrective action)

- a. Management position concerning the recommendation:

Concur Do not concur

- b. Management comments:

We will reiterate the importance of having telecommuting agreements on file.

- c. Actual / estimated Date of Corrective Action: April 30, 2021

Finding #2: Telecommuting Policy needs to be updated

The County's Telecommuting Policy is 19 years old, adopted February 6, 2001. The policy includes outdated information, criteria not being followed, and matters not addressed under the current telecommuting environment.

According to Best Practices and the COSO framework of strong systems of control, policy and procedures should be reviewed periodically and updated according to any statues, county guidelines and managements roles and responsibilities.

Outdated and/or inconsistent policy and procedures may result in governing standards not being followed as intended, and may allow for non-compliant matters to arise.

- a. Management position concerning the finding:

Concur Do not concur

- b. Management comments:

Yes, and we will work on that.

Recommendation 2

Human Resources should review and update the County Telecommuting Policy to ensure that it meets established governing standards and recommended Best Practices. The updated policy and guidance should include defined roles and responsibilities for the department, executive staff, management/staff and be disseminated to all telework employees. In addition, the County should consider a standardized method to store the authorized Employee Telecommuting Agreements for audit purposes.
(Priority 2 Issue – 120 days required corrective action)

- a. Management position concerning the recommendation:

Concur Do not concur

- b. Management comments:

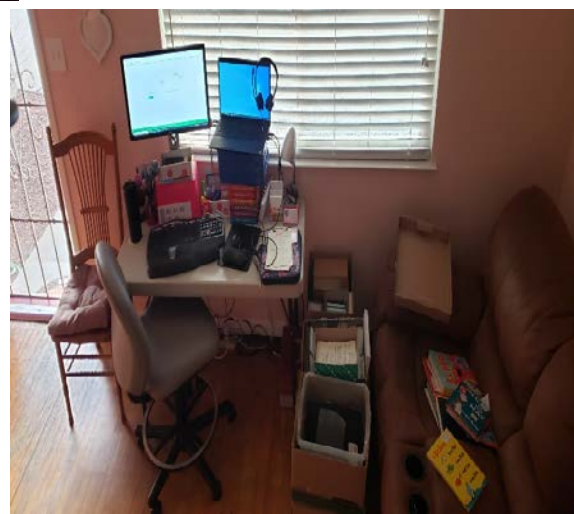
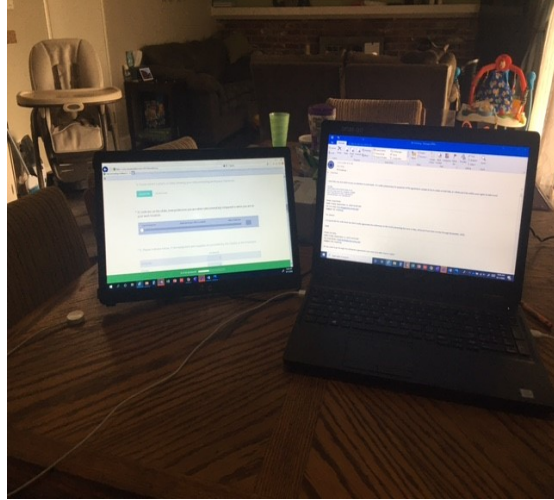
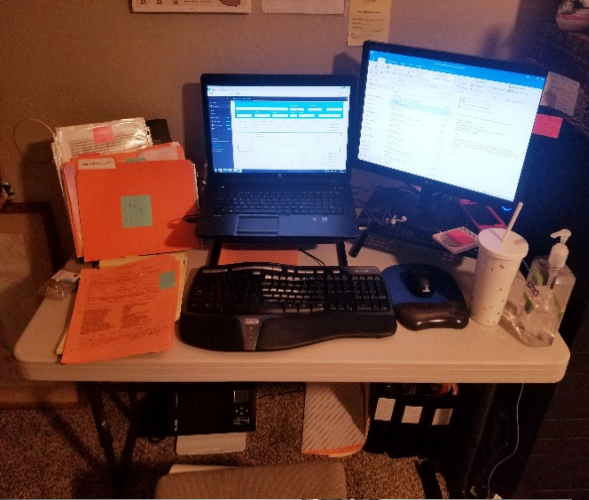
We have begun working on a new draft policy and agreement.

- c. Actual / estimated Date of Corrective Action: July 1, 2021

Finding #3: Designated Home Office Space lack proper ergonomics and safety requirements

The auditors reviewed the workspace pictures that were optionally provided by some of the survey respondents. The pictures showed that many of the work spaces could have better ergonomics; such, as adequate space to work, appropriate lighting, and ability to position equipment (computer, keyboard, mouse, etc.) to the body to meet ergonomic standards. With many County employees currently telecommuting, there is significant consequential risk of injury, exacerbation of pre-existing physical problems, stiffness, and repetitive motion mistakes leading to discomfort. It is crucial to make sure that any home office setup is ergonomically sound ensuring proper body positioning, body mechanics, comfort and safety while performing daily work tasks. Having a sound ergonomic home set up reduces those risks of musculoskeletal injury and enhances functioning or job performance. Additionally, the Occupational Safety and Health Administration (OSHA) states, “work-related musculoskeletal disorders (MSDs) can be prevented. Ergonomics “fitting the job to a person” helps lessen muscle fatigue, increases productivity and reduces the number of severity of work-related MSDs.”

Further the County Telecommuting Policy Safety Checklist requires that, home offices have a separate, clearly defined work space that is clean and orderly, and is not used for other purposes as shown in the pictures below.



a. Management position concerning the finding:

Concur

Do not concur

b. Management comments:

This needs our attention.

Recommendation 3

Human Resources should provide guidance to County Employees on how to set up a home office to ensure that County Policy safety requirements (work space, emergency preparedness, ergonomics, and workplace safety and security), OSHA standards and considerations from the Statewide Telework Model are met. Supervisors can verify by pictures and/or video of the telework space to ensure a proper work setting to accomplish the job and that the area is in compliance with all safety requirements and standards.

(Priority 1 Issue – 60 days required corrective action)

a. Management position concerning the recommendation:

Concur Do not concur

b. Management comments:

We have hired a new Risk Manager/Safety Officer and he will be assisting us to comply with this recommendation.

c. Actual / estimated Date of Corrective Action: April 30, 2021

Finding #4: Performance Evaluation rating undetermined

The auditors reviewed the employee evaluation data for the audit sample provided by Human Resources. The report shows only 9 of 45 employees (20%) with current evaluations, 3 employees with no evaluations, and 33 with evaluations dated more than a year old. Two of the employees are classified as “At Will” and do not have the same rating criteria as the other employees. According to Human Resources, many of the evaluation dates are not current because of a backlog of filing due to a staff person retiring and COVID-19. Therefore, Human Resources is unable to determine if the employees within the sample have met the “Meets Standards” requirement.

Below is a summary of the evaluation data provided by Human Resources:

Number of Employee Evaluations	Time Period of Most Recent Evaluation
9	< 365 Days (1 Year)
24	> 1 Year < 2 Years
4	> 2 Years < 3 Years
2	> 3 Years < \$ Years
3	> 4 Years
3	No Evaluations on File

Performance Evaluations should be current to comply with Memorandum of Understanding agreements with County and bargaining units. Any policy exceptions made due to an emergency nature should be documented.

- a. Management position concerning the finding:

Concur Do not concur

- b. Management comments:

We have begun reporting late evaluations County wide to the County Administrator.

Recommendation 4

- a. Human Resources should update the employee evaluation data and document any policy exceptions made during the pandemic in the employee personal files, when feasible.
(Priority 2 – 120 days required corrective action)

1. Management position concerning the recommendation:

Concur Do not concur

2. Management comments:

Our front desk person in charge of filing and updating the system is back after a stint at the CROC, so we should be well on our way to having evaluations in personnel files.

3. Actual / estimated Date of Corrective Action: April 1, 2021

- b. Human Resources should recommend that County Management complete employee performance evaluations within the specific timeframes to comply with matters agreed upon with the County and the bargaining units.
(Priority 2 – 120 days required corrective action)

1. Management position concerning the recommendation:

Concur Do not concur

2. Management comments:

As stated above, we have started a monthly report to the County Administrator and individual department heads to raise awareness regarding late evaluations.

3. Actual / estimated Date of Corrective Action: April, 30, 2021

Finding #5: Productivity not monitored adequately

The auditors compared the employee timecard with the ITSD data file to determine if the employees were productive while telecommuting. The ITSD data file included Citrix login start/end times to the county network system. The results for start times showed that 11 employees signed in on time; 4 employees signed in within 1- 2 hours of start time; 9 employees signed in 3 or more hours after start time; 12 employees were

undetermined; 10 employees had no Citrix data provided; and 1 employee only had 2 days of Citrix data provided. According to ITSD, the system login end times will vary since the county does not have a hard code inactivity timer in place so that users may run a process or activity without loss of work. Due to this limitation, the auditors were unable to determine if the employee was productive during their scheduled work hours.

Additionally, the auditors found that not all employees were required to provide documentation of the work performed (e.g. timecard, daily report) when telecommuting other than submitting their time worked through the County's timekeeping system – Workforce Management System (WFM). WFM does not have a code or tracking of employee telecommuting hours.

Monitoring employee productivity in a teleworking environment is essential to ensure that assignments and expectations of work is performed and goals are achieved.

- a. Management position concerning the finding:

Concur Do not concur

- b. Management comments:

While I concur, I need to add that productivity is not only measured by time spent on the system, but by the end product that is expected of the employees and our management reports a high level of satisfaction with the telecommuting sector of their teams.

Recommendation 5

- a. Human Resources should provide a method to capture time worked of telecommuting employees within WFM or an alternative method for managing the county workforce and reporting purposes.
(Priority 1 Issue – 60 days required corrective action)

1. Management position concerning the recommendation:

Concur Do not concur

2. Management comments:

We will look into creating a code to be used in WFM for those telecommuting.

3. Actual / estimated Date of Corrective Action: April 30, 2021

- b. Human Resources should recommend that County Management maintain a telework employee work schedule, establish measurable outcomes and due dates for tasks given to telecommuting employees, and track performance results from review period to review period such as the completion of a "Telecommuter's Daily Report" or other method for completed work assignments.
(Priority 1 Issue – 60 days required corrective action)

1. Management position concerning the recommendation:

Concur Do not concur

2. Management comments:

HR can certainly recommend the establishing of measureable outcomes and this will need to be outlined in the revamped policy we are working on.

3. Actual / estimated Date of Corrective Action: April 30, 2021

Finding #6: Pre-Approval of Overtime not documented

The auditors requested documentation showing pre-approval of overtime from supervisors. From the sample, 9 of 47 employees had reported overtime hours. Two employees had overtime pre-approved in writing (includes email), four employees were given verbal approval in person or by phone, and three employees had overtime approved only on their timesheet with no record of pre-approval.

Pursuant to the County of Yolo Telecommuting Policy, **overtime, shift differential, and/or other premium pays are not authorized unless approved in writing, in advance, by the supervisor.** In addition, the Fair Labor Standards Act, states that an employer is required to pay its employees for all hours worked, including work not requested but suffered or permitted, including work performed at home. If the employer knows or has reason to believe that work is being performed, the time must be counted as hours worked. An employer's obligation to compensate employees for hours worked can therefore be based on actual knowledge or constructive knowledge of that work. The FLSA's standard for constructive knowledge in the overtime context is whether an employer has reason to believe work is being performed. **One way an employer generally may satisfy its obligation to exercise reasonable diligence to acquire knowledge regarding employees' unscheduled hours of work is "by establishing a reasonable process for an employee to report uncompensated work time."** Additionally, if an employer is otherwise notified of work performed through a reasonable method, or if employees are not properly instructed on using a reporting system, then an employer may be liable for those hours worked.

Without pre-approval on file, the County may be liable for unauthorized work performed by the employee.

- a. Management position concerning the finding:

Concur Do not concur

- b. Management comments:

Yes, the County can be liable for time worked over 40 hours by non-exempt employees. Managers and supervisors regularly remind their employees they must receive pre-approval before incurring overtime and we have assisted some departments with clear communication about using county issued equipment outside of work hours, such as a county issued cell phone. Unless it is an emergency, such use is not authorized.

Recommendation 6

Human Resources should provide guidance to County Management and Employees on the proper recording of overtime to comply with County Policy, FLSA standards, MOU provisions, and Best Practices.
(Priority 1 Issue – 60 days required corrective action)

- a. Management position concerning the recommendation:

Concur Do not concur

- b. Management comments:

The policy will be changing, so I am not sure our guidance will be based on the existing policy, but we will offer current guidance to departments.

c. Actual / estimated Date of Corrective Action: April 30, 2021

Finding #7. Proper Equipment not available for all employees when telecommuting

The auditors evaluated the Countywide Telecommuting Feedback Survey and found that not all employees had adequate equipment to perform their daily work tasks in a productive manner.

The survey results were as follows:

Question: Is there any equipment that you need to help you perform your job in a productive matter when telecommuting?

Answer: 358 Responses were received. Employees indicated that a 2nd monitor, printer, scanner, keyboard, and mouse would be helpful to perform their tasks more effectively and efficiently.

The Statewide Telework Model recommends that a technology and equipment assessment be performed before allowing a telework arrangement, the manager and/or supervisor and employee will determine the equipment needed for telework on a case-by-case basis. The types of technology services (internet services), access to county information technology infrastructure and equipment that will be necessary to support the proposed telework arrangement must be identified.

Not all teleworkers need to perform functions or tasks that require computer equipment or service nor does telework necessarily entitle the teleworker to county-owned assets such as: computer, software, printer, fax machine, furniture, telephone, or a business telephone line nor does it entitle the employee authorization to use personally-owned equipment.

Managers and/or supervisors must:

- Carefully weigh the costs and benefits of a telework arrangement, particularly ones that will require additional departmental expense for services or equipment (e.g. the purchase of new computer equipment).
- Work with the Information Technology to assess telework technology hardware and software needs and to provide the necessary services, equipment and supplies to teleworkers.
- Ensure that the telework infrastructure, including computing equipment at the agency that hosts telework connection and the computing equipment used by the teleworker to connect, is installed, maintained and updated in accordance with county information security policies, standards, and procedures.

The acquisition and furnishing of services, equipment and supplies shall be in accordance with all state laws, policies, standards and procedures including, but not limited to, the County Telework and Remote Access Security Standard and Public Contract Code.

Productivity diminishes when employees do not have the proper equipment to perform their work in an efficient manner.

- a. Management position concerning the finding:

Concur Do not concur

- b. Management comments:

Yes, having the proper equipment to perform telework is ideal and also constricted by our budget. This will need to be a gradual process.

Recommendation 7

Human Resources should share the survey results with County Management and encourage the managers/supervisors to reach out to their employees to make sure employees have the necessary equipment to do their jobs, in an efficient productive matter during the duration of the pandemic and for any new telecommuting arrangements established.

(Priority 1 Issue – 60 days required corrective action)

- a. Management position concerning the recommendation:

Concur Do not concur

- b. Management comments:

Yes, I will make the Audit and the survey results with leadership.

- c. Actual / estimated Date of Corrective Action: April 30, 2021