

OPM 00-43

DATE: July 21, 2000

TO: All Appointing Authorities

FROM: Oscar B. Jackson, Jr., Administrator and
Cabinet Secretary of Human Resources

RE: **Executive Order 2000-15 (June 23, 2000)**

On June 23, Governor Frank Keating issued Executive Order 2000-15, which directs all state agency directors and all board and commission directors to “conduct internal audits and reviews of the employment and payroll practices within their departments in an effort to ensure that all state employees are fully discharging the duties they are compensated to perform.” The executive order also directs the Office of Personnel Management “to develop the methodology and forms to be utilized by agency directors in conducting these reviews.” The information required “shall be compiled in a manner set forth by the Office of Personnel Management and shall be submitted no later than September 1, 2000 to the governing body of the agency, the Cabinet Secretary assigned to the agency and the Office of Personnel Management.”

The Office of Personnel Management, in consultation with the Office of the State Auditor and Inspector and the Office of State Finance, has developed the following form to be used in each agency’s internal audit report. ***Each Appointing Authority should be prepared to submit documentation to verify the accuracy of responses provided on this Special Agency Internal Audit Report.***

Any questions may be referred to Spencer Anthony, OPM Director of Workforce Planning at 521-6323, Robert Miner or Brenda Thornton, OPM Agency Services at 522-0119 or 521-6291.

Enclosure

Special Agency Internal Audit Report

(Executive Order 2000-15)

Office of Personnel Management

State of Oklahoma

July 21, 2000

Name of Agency/Agency Number: _____

Each Appointing Authority should be prepared to submit documentation to verify the accuracy of responses provided on this form.

Organizational Structure and Reporting Relationships		
1. Does your Agency have documentation of your organizational structure that identifies each position in the Agency indicating incumbent name, job title, job code, classified/unclassified status, work location, full-time/part-time status, and shows the lines of supervisory authority within the Agency?	Yes	No
<i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i> Action Plan Summary:		
Assigned to:	Due date:	

2. Has your review of the organizational structure revealed any reporting relationships outside the normal lines of supervisory authority?	Yes	No
<i>If the answer to this question is Yes, explain why such reporting relationships are necessary and appropriate or summarize a corrective plan of action and provide the information below.</i> Action Plan Summary:		
Assigned to:	Due date:	

3. Does your Agency maintain job duties and responsibilities for all classified and unclassified positions? <i>Note:</i> For classified positions job family descriptors satisfy this requirement; however, it is recommended that specific job duties and responsibilities be developed for each position.	Yes	No
<i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i> Action Plan Summary:		
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Special Agency Internal Audit Report

4. Are job duties and responsibilities for each position reviewed annually and do they accurately reflect the work being performed for all positions?	Yes	No
5. Are the job duties and responsibilities made available to employees?	Yes	No
<p><i>If the answer to either of these questions is No, summarize a corrective plan of action and provide the information below.</i></p> <p><i>Action Plan Summary:</i></p> 		
<i>Assigned to:</i>	<i>Due date:</i>	

Personnel Transactions			
6. Has your Agency filed a promotional plan with the Office of Personnel Management describing how vacancies in the classified service are filled as required by statute [O.S. 74:840-4.15(A)]?	N/A	Yes	No
<p><i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i></p> <p><i>Action Plan Summary:</i></p> 			
<i>Assigned to:</i>	<i>Due date:</i>		

7. Does your Agency have written policies and procedures for classified service personnel transactions (hires, promotions, demotions, lateral transfers, salary adjustments, separations, and reinstatements)?	N/A	Yes	No
<p><i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i></p> <p><i>Action Plan Summary:</i></p> 			
<i>Assigned to:</i>	<i>Due date:</i>		

8. Explain how your Agency fills vacancies in the regular unclassified service (excluding temporary and time-limited appointments).	

9. Explain how your Agency makes compensation decisions for regular unclassified employees (excluding temporary and time-limited appointments).

10. Does your Agency maintain records of all personnel transactions (hires, promotions, demotions, lateral transfers, salary adjustments, separations, and reinstatements)?	Yes	No
<i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i>		
<i>Action Plan Summary:</i>		
Assigned to:		Due date:

11. For Merit System Agencies: Are records of all personnel transactions provided to the Office of Personnel Management within 30 days of the date the transaction becomes effective?	N/A	Yes	No
<i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i>			
<i>Action Plan Summary:</i>			
Assigned to:		Due date:	

Evidence of Work Effort			
12. Does your Agency have a system for time-keeping which allows you to track time worked and leave taken by all employees in accordance with state and federal rules and statutes?	Yes	No	
<i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i>			
<i>Action Plan Summary:</i>			
Assigned to:		Due date:	

13. Are time-keeping records approved by the immediate supervisor for each employee?		Yes	No
<i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i> Action Plan Summary:			
Assigned to:		Due date:	

14. Is payroll generated from the time-keeping records maintained by your agency?		Yes	No
<i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i> Action Plan Summary:			
Assigned to:		Due date:	

15. Who, other than the Appointing Authority, signs and certifies the payroll claim certification (see footnote*)? List these personnel by name and title.			
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* The payroll claim certification states, "The Approving Officer hereby certifies that, to the best of his knowledge and belief, all payroll deductions listed hereon are in accordance with existing authorizations approved by individual officers and employees and maintained as a permanent personnel record of this agency; that the recording of names, numbers, extended amounts, and totals are correct; that he has checked and approved as to the amounts due individually to all officials and employees for the period of time shown, and at the rates certified; also that the official, officials, employee, or employees of such agency, authority, board, commission, institution, instrumentality, office, or organization were appointed and employed in accordance with the Oklahoma Personnel Act 74:840-1.1 et seq. and the rules, regulations and orders promulgated thereunder, and that such persons performed the duties to which they were assigned by the constitution of Oklahoma, the statutes of Oklahoma, or by written administrative directive in absence of statutory or constitutional requirements; (such administrative directive to be on file in the agency, board, commission, institution, instrumentality, office, or organization prior to the filing of the payroll claim). That such official, officials, employee, employees were present at their official duty stations or assigned place of duty, or were in an approved travel status for official purposes, without exception save as specially noted opposite such official, officials, employee, or employees' name and entry on the payroll forms. The Approving Officer (if he was elected, appointed, or employed on or after July 1, 1953) further certifies that he has taken and filed the oath or affirmation required by Section 36.4 of Title 51 of the Oklahoma Statutes and said Approving Officer also certifies that every other officer or employee whose name appears on said payroll who was elected, appointed, or employed on or after July 1, 1953, has notified him in writing that he has taken and filed said oath of affirmation."

Special Agency Internal Audit Report

16. For all employees is evidence of work effort verified by 1) direct observation of employees performing the duties assigned to them or 2) documentation of work effort such as regular reports, activity/travel logs, or 3) third party client/customer contacts?	Yes	No
If the answer to this question is No , summarize a corrective plan of action and provide the information below. Action Plan Summary:		
Assigned to:	Due date:	

17. How many employees at your Agency were required to have employee service ratings in FY 2000 (7/1/99 to 6/30/00) as required in statute [O.S. 74:840-4.17(A)]?	# of employees
18. How many of these employees have had an employee service rating conducted on them in FY 2000 (7/1/99 to 6/30/00) according to the requirements of O.S. 74:840-4.17(B)?	# of employees
If the number reported in question 17 is greater than the number reported in question 18, summarize a corrective plan of action or provide an explanation for the discrepancy below.	
Assigned to:	Due date:

19. Have you provided a copy of all completed employee service ratings for required employees to the Office of Personnel Management as required by statute [O.S. 74:840-4.17(F)]?	Yes	No
If the answer to this question is No , summarize a corrective plan of action and provide the information below. Action Plan Summary:		
Assigned to:	Due date:	

20. Does your Agency complete annual employee service ratings for employees not required to have annual employee service ratings according to statute (excluding temporary and time-limited appointments)?	Yes	No
If Yes , describe for which positions these service ratings are conducted?		

Special Agency Internal Audit Report

21. Does your Agency monitor purchases for professional services and for contractual services for hours worked and/or duties performed according to the Central Purchasing Act (O.S. 74:85.4) and the procedures of the Office of State Finance?	N/A	Yes	No
If the answer to this question is No , summarize a corrective plan of action and provide the information below. Action Plan Summary:			
Assigned to:		Due date:	

Controls			
22. Are all appointments, separations, and any salary changes approved personally by the Appointing Authority?	Yes	No	
If the answer to this question is No , list all other individuals that have been delegated authority to approve these personnel transactions by name and title.			

23. Does each employee authorized to update the OPM Agency Payroll System master file have an access code that is assigned to them individually and limited to their exclusive use?	Yes	No	
If the answer to this question is No , summarize a corrective plan of action and provide the information below. Action Plan Summary:			
Assigned to:		Due date:	

24. Is the person that signs the payroll claim certification at your Agency different from personnel that update the OPM Agency Payroll System master file?	Yes	No	
If the answer to this question is No , summarize a corrective plan of action and provide the information below. Action Plan Summary:			
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Special Agency Internal Audit Report

25. Does your Agency have an overtime approval policy for all positions that requires supervisory review and Appointing Authority/Designee approval?	Yes	No
<i>If the answer to this question is No, summarize a corrective plan of action and provide the information below.</i> <i>Action Plan Summary:</i>		
<i>Assigned to:</i>	<i>Due date:</i>	

26. If your Agency has an internal audit function, does the audit plan include provisions for auditing human resources and payroll procedures?	N/A	Yes	No
27. If your Agency has both an internal audit function and a governing board, does this internal audit function report directly to both the governing board and the Appointing Authority?	N/A	Yes	No
<i>If the answer to either of these questions is No, explain why not.</i>			

28. Does your Agency have a designated person to accept anonymous reports of 1) violations of personnel policies and practices, or 2) absence of employees or evidence of work effort; and has information on how to report abuses been given to all employees?	Yes	No
29. If Yes , does the person designated above have the authority to investigate these reports and make recommendations to the Appointing Authority and the Cabinet Secretary and governing board as appropriate?	N/A	Yes No
<i>If the answer to either of these questions is No, explain why you believe such a process should not be established.</i>		

Signature Page

I, _____ as the Appointing Authority of _____
do hereby certify that each employee of the agency is meeting his or her job description
for time spent and activities conducted. I also understand that I may be asked to
provide documentation to verify the accuracy of the responses provided in this Special
Agency Internal Audit and Review Form.

Signature of Appointing Authority Today's Date

I have read this report and reviewed supporting documentation for the answers
provided. Furthermore, I have scheduled this information to be formally presented to
the entire Governing Board.

Date of Scheduled Governing Board Meeting Signature of Governing Board Chair Today's Date