



**Lehigh County**  
Pennsylvania

**OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA

COUNTY CONTROLLER

Nanton John, CIA, CFE

DEPUTY CONTROLLER

**TO:** Final Distribution  
**FROM:** Mark Pinsley, County Controller   
**DATE:** October 17, 2025  
**RE:** 2024 Performance Audit of Year-End Payroll - Executive Summary

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We have completed our performance audit of year-end payroll for the year 2024. Our report number 25-27 is attached. We wish to thank the Office of Human Resources, Office of Information Technology, and Office of Fiscal Affairs for their cooperation during the audit, and wish to recognize their efforts in continuously updating and improving the payroll processes.

Significant items noted during our audit included:

- Outdated Personnel Policies & Procedures Manual has not been updated since 2008. Outdated policies can cause inconsistent application amongst department managers, and in some instances, may not align with current federal regulations.
- Cedarbrook Purchased Personnel increased from \$9.2M in 2023 to \$11.3M in 2024.
- Four Cedarbrook employees worked in excess of 1,000 hours of overtime in 2024, earning a combined total of \$181K in overtime pay.
- Supplemental wages for Prison and 911 Communication Center employees cost \$1.7M in 2024, and \$5M since inception in 2021.
- Due to the inherent risk of transitioning to a new payroll system, controls pertaining to the entry of employee data and earnings should be strengthened.

See "Internal Management" and "*Schedule of Audit Findings and Recommendations*" for further details pertaining to the above areas, and other identified items where controls should be strengthened.

Please feel free to contact me if you have any questions.

AUDITS/YEAR END PAYROLL



**COUNTY OF LEHIGH, PENNSYLVANIA**  
**YEAR-END PAYROLL**

*Performance Audit of Year-End Payroll  
For the Year 2024*

AUDIT REPORT NO. 25-27

COUNTY OF LEHIGH, PENNSYLVANIA  
2024 YEAR-END PAYROLL

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COUNTY OF LEHIGH, PENNSYLVANIA  
2024 YEAR-END PAYROLL AUDIT  
***Background***

The payroll system is a function shared by Human Resources (HR), Office of Fiscal Affairs, Department of Information Technology (IT), and the County's third-party payroll vendor, isolated. The disbursements are reviewed by the Controller's Office throughout the year, with additional testing performed at year-end.

HR assists department managers in the recruitment, selection, retention, and various employee changes. With the information provided by the department, HR assumes the ownership of personnel records and transactions, and the planning, development, and administration of Personnel Policies and Procedures.

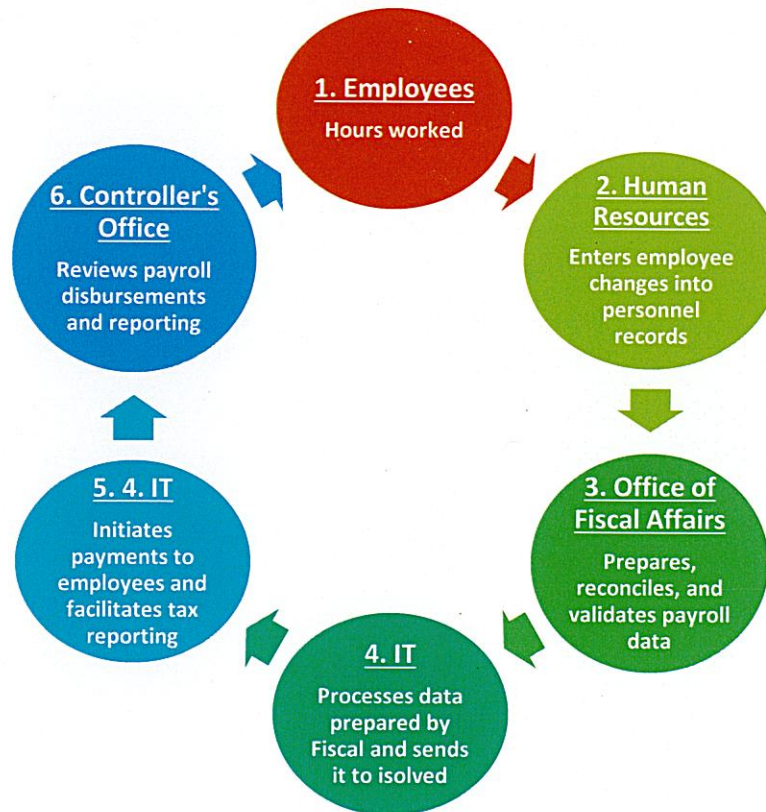
Office of Fiscal Affairs, in maintaining the sound financial position of the County, is primarily responsible for the preparation and validation of payroll data provided by the various departments.

IT is responsible for maintenance of the payroll edits, timesheets, and the payroll and personnel database. IT processes the data prepared by Office of Fiscal Affairs and sends it to isolated.

In 2023, the County began to transition from our legacy system (KEA) to isolated, which is the third-party cloud-based payroll processing company who initiates payments to employees and prepares payroll tax reporting for the County. The County continued transition to isolated in 2024, which will replace KEA as our system of record.

As mandated by the County's Home Rule Charter, the Controller's Office performs audits of revenue and expenditures to measure financial integrity and provide oversight on County management's compliance with applicable laws/regulations. Payroll disbursements are reviewed on a bi-weekly basis.

**Bi-weekly Payroll Process:**





## **Lehigh County** —Pennsylvania—

### **OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA  
COUNTY CONTROLLER

Nanton John, CIA, CFE  
DEPUTY CONTROLLER

Edward Hozza, Jr., Director of Administration  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

We have recently completed a performance audit evaluating the effectiveness of Lehigh County's year-end payroll processing for the year 2024. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we evaluate and determine that staff performing the audit are independent per the generally accepted government auditing standards for internal auditors. Those standards also require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our detailed audit testing was payroll periods ending in calendar year 2024. In addition to audit procedures performed for each bi-weekly payroll during the year, selected audit procedures are performed at year-end. Our consideration of internal control was limited to audit testing required to meet our audit objectives and would not necessarily identify all deficiencies in internal control that might be significant or material weaknesses. We considered the concept of accountability and effectiveness for the use of public resources and government authority while assessing audit risk associated with internal controls and incorporated appropriate risk-based testing in our audit.

Our audit also included sufficient and appropriate tests for fraud, waste and abuse and we included in our report any material (either quantitatively or qualitatively) instances we noted that are material to the audit objectives, however, our audit procedures would not necessarily identify all instances of fraud, waste and abuse that may be reportable. Any findings of waste, even though not material to the audit objectives, are included in writing and were brought to the attention of those in charge of governance.

Our office performed this audit at this time based on our evaluation of county-wide risk assessment. The year-end payroll audit objectives focus on both internal management and external requirements.

#### **Internal Management**

The objective of the Internal Management portion of the audit was to compile reports and evaluate the effectiveness of internal management of system access, employee pay increases, county-wide overtime payments and purchased personnel, on-call reporting, compensatory time reporting, retirees working over 750 hours, part-time employees exceeding 1,000 hours, approved short-term sick leave, vacation day accumulation, inactive employees, manual payroll checks, the use of Administrative Leave (AL) days, vacation day accruals and adjustments, donated leave, annual performance evaluations, salaries of elected officials, proof of dependents for County health care, required Conflict of Interest (COI) and Financial Disclosure forms, and updates to the County of Lehigh Personnel Policies & Procedures Manual.

Additionally, we compiled a summary of audit procedures, performed as part of Lehigh County's bi-weekly payroll process, which was used in our planning to assess risk and determine areas that may require additional testing.

Audit criteria and standards included compliance with *County of Lehigh Personnel Policies and Procedures* as established by the Department of Administration and approved by the Board of Commissioners. We also compared 2024 activity to prior period's performance. Audit standards applied in performing the audit included generally accepted government auditing standards, and *Government Auditing Standards* issued by the Comptroller General of the United States.

We achieved our objectives by comparing the established criteria and standards to actual practice. The key audit results relating to internal management are as follows:

1. Overtime and Regular Payroll Payments

To determine if large and/or unusual variances were monitored and justified, the cumulative overtime hours and dollars were compared to regular payroll hours and dollars for the current year as well as to prior years. In 2024, the County of Lehigh, paid approximately \$4.7M in overtime wages, a 19% decrease from 2023. However, total regular wage payments increased by approximately \$5.1M, a 4.7% increase in comparison to 2023. Overtime hours, overtime cost, regular hours, and regular payroll costs from 2022 through 2024 are presented below:

|                         | 2022          | 2023          | '22 – '23<br>% Change | 2024          | '23 – '24<br>% Change | '23 – '24<br>Change |
|-------------------------|---------------|---------------|-----------------------|---------------|-----------------------|---------------------|
| Overtime Hours          | 142,140       | 139,854       | -2%                   | 112,457       | -20%                  | -27,397             |
| Overtime Dollars        | \$5,846,016   | \$5,798,385   | -1%                   | \$4,720,579   | -19%                  | - \$1,077,806       |
| Regular Payroll Hours   | 3,592,154     | 3,565,944     | -1%                   | 3,631,574     | 2%                    | 65,630              |
| Regular Payroll Dollars | \$107,060,553 | \$109,335,889 | 2%                    | \$114,481,293 | 5%                    | 5,145,403           |

The departments listed below represent those with the highest paid overtime in 2024:

| Department         | 2023 O/T<br>Pay | 2024 O/T<br>Pay | % Change<br>In Pay | 2023 O/T<br>Hours | 2024 O/T<br>Hours | % Change<br>In Hours |
|--------------------|-----------------|-----------------|--------------------|-------------------|-------------------|----------------------|
| Jail               | \$2,524,128     | \$1,359,216     | -46%               | 59,800            | 32,082            | -46%                 |
| CB-AL – Nursing    | \$973,818       | \$1,104,036     | 13%                | 24,499            | 27,803            | 13%                  |
| Communication Ctr. | \$704,378       | \$715,198       | 2%                 | 17,358            | 16,645            | -4%                  |
| CB-FH – Nursing    | \$634,006       | \$ 578,338      | -9%                | 15,358            | 13,955            | -9%                  |
| Children and Youth | \$239,986       | \$242,592       | 1%                 | 5,005             | 4,655             | -7%                  |

The same five departments' regular payroll dollars and hours are as follows:

| Department         | 2023<br>Reg Hrs | 2023<br>Reg Pay | 2024<br>Reg<br>Hrs | 2024<br>Reg Pay | Reg Hrs<br>% Change | Reg Pay<br>% Change |
|--------------------|-----------------|-----------------|--------------------|-----------------|---------------------|---------------------|
| Jail               | 403,552         | \$ 11,701,521   | 436,189            | \$ 12,646,468   | 8%                  | 8%                  |
| CB-AL – Nursing    | 308,609         | \$ 7,870,232    | 295,064            | \$ 7,704,334    | -4%                 | -2%                 |
| Communication Ctr. | 108,474         | \$ 2,948,919    | 105,043            | \$ 3,004,876    | -3%                 | 2%                  |
| CB-FH – Nursing    | 176,059         | \$ 4,652,679    | 178,903            | \$ 4,845,443    | 2%                  | 4%                  |
| Children and Youth | 215,939         | \$ 6,760,166    | 200,247            | \$ 6,561,122    | -7%                 | -3%                 |

The same five departments' combined regular and overtime payroll dollars are as follows:

| Department         | 2023<br>Combined<br>Hours | 2023<br>Combined<br>Pay | 2024<br>Combined<br>Hours | 2024<br>Combined<br>Pay | 2023 %<br>Hours<br>Change | 2024 %<br>Pay<br>Change |
|--------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
| Jail               | 463,351                   | \$ 14,225,649           | 468,271                   | \$ 14,005,683           | 1%                        | -2%                     |
| CB-AL – Nursing    | 333,108                   | \$ 8,844,050            | 322,867                   | \$ 8,808,370            | -3%                       | 0%                      |
| Communication Ctr. | 125,832                   | \$ 3,653,298            | 121,688                   | \$ 3,720,074            | -3%                       | 2%                      |
| CB-FH – Nursing    | 191,417                   | \$ 5,286,685            | 192,858                   | \$ 5,423,781            | 1%                        | 3%                      |
| Children and Youth | 220,944                   | \$ 7,000,151            | 204,902                   | \$ 6,803,714            | -7%                       | -3%                     |

The top five overtime earning departments are those with 24-hour operations.

- In 2024, the overall overtime hours and dollars have decreased in comparison to the two years prior.
- The top five departments were:
  - The Jail saw overtime hours and overtime dollars decrease by 46%. Comparing the actuals to budget revealed the Jail was within budget. The decrease in overtime could be attributed to the supplemental wages that have been in effect since 2021, which resulted in payments totaling \$1.34M in 2024.
  - Cedarbrook Allentown saw overtime hours and overtime dollars increase by 13%. Cedarbrook Fountain Hill saw overtime hours and overtime dollars decrease by 9%. Comparing the actuals to budget revealed that both Cedarbrook campuses addressed their vacancies with purchased personnel, which reduced their overall overtime in 2024.
  - The 911 Communication Center saw an increase of 2% in overtime dollars and a 4% decrease in overtime hours year-over-year. The 911 communication center continues to struggle with filling full-time positions for 2024 and used overtime to maintain sufficient coverage for its operations. The change in the overtime could be attributed to the supplemental wages that have been in effect since 2022, which resulted in payments totaling \$371K in 2024.
  - Children and Youth increased from 86 active employees at the end of 2023 to 100 active employees in 2024, which explains the 7% decrease in overtime hours.
- Analysis of employee overtime revealed four Cedarbrook employees who exceeded 1,000 hours of overtime. The total overtime dollars paid to these four employees in 2024 was \$181K.

Please refer to the *Schedule of Audit Findings and Recommendations – Finding #2*.

## Supplemental Wages

The County began paying employees of the Corrections and 911 Communications Center a supplemental wage in 2021 and 2022, respectively, which were intended to be used as an incentive for employees to come to work and combat staffing shortages as a result of the COVID-19 pandemic. The payment arrangement for these departments allowed for employees to receive a \$200 bonus for working a full 40-hour week. These proposals are set to expire in July 2025, and have been presented to the County Executive and the Board of Commissioners every six months for extension and approval. This program was in effect for all of calendar year 2024, and the amounts paid out since inception have been shown below.

| Department | 2021             | 2022               | 2023               | 2024               | Total              |
|------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Jail       | \$363,800        | \$1,266,400        | \$1,059,720        | \$1,335,640        | \$4,025,560        |
| 911        | \$0              | \$258,000          | \$371,600          | \$370,800          | \$1,000,400        |
| Total      | <b>\$363,800</b> | <b>\$1,524,400</b> | <b>\$1,431,320</b> | <b>\$1,706,440</b> | <b>\$5,025,960</b> |

Source: Year End Payroll Summaries

### 2. Cedarbrook's Purchased Personnel (outside contractors)

To determine if large and/or unusual variances were monitored and justified, purchased personnel expense was compared with regular pay and overtime for the current and prior years. Cedarbrook's purchased personnel (predominantly contract nursing) for the calendar year 2024 totaled \$11.4M. This represents a \$2.1M (23%) increase over 2023.

Total purchased personnel costs from 2021 through 2024 are presented below:

| Year          | 2021               | 2022               | 2023               | 2024                |
|---------------|--------------------|--------------------|--------------------|---------------------|
| Allentown     | \$843,474          | \$3,115,429        | \$6,257,022        | \$8,430,619         |
| Fountain Hill | \$240,949          | \$1,498,293        | \$2,983,837        | \$2,922,891         |
| Total         | <b>\$1,084,423</b> | <b>\$4,613,722</b> | <b>\$9,240,859</b> | <b>\$11,353,510</b> |

Various factors contributed to the increase of purchased personnel in 2024. Management noted:

- The increase in purchased personnel was out of necessity caused by the general nation-wide nursing staffing shortage which is particularly affecting the long-term care industry.
- An increasing number of healthcare workers, particularly the younger demographics, do not want the commitments of a full-time job and prefer the flexibility allowed by staffing agencies.
- Cedarbrook appears to be using the excess payroll budget to pay for purchased personnel.

With a preference to keep budget dollars available for salaries, Cedarbrook budgeted accordingly. Cedarbrook Administration stated their preference to hire full-time and part-time employees as it is beneficial to the efficiency of their operations and to their residents to do so as opposed to using staffing agencies for long-term care. Salaries for county employees and purchased personnel were within the budget for 2024.

### 3. Outdated Personnel Policies Manual

During our testing of bi-weekly and year-end payroll, we identified potential gaps in the current version of the Personnel Policies & Procedures Manual (PPPM) as it pertains to regulations and various employment practices, and communicated such gaps to the HR department as recommendations for potential updates to the current version of the PPPM. The manual has not been formally updated since December 2008.

Findings in three of the areas that we tested for compliance (Compensatory Time Accumulation; On-Call Compensation; Employee Performance Evaluations) demonstrate the need for an update to the PPPM:

#### *Compensatory (Comp) Time Accumulation*

By testing compliance to the PPPM regarding accumulated comp time balance limits, we identified comp time balances of 11 employees which exceeded the limits set forth by the PPPM and respective union contracts. This is compared to 14 employees in 2023. The cumulative overage of compensatory time in 2024 is 417 hours compared to 497 hours in 2023.

#### *On-Call Compensation*

On-call compensation is typically addressed in applicable union contracts. The purpose of our review was to determine compliance with union contract rates. While there were no exceptions found in the sampled employee on-call pay to union contracts, audit testing revealed non-union employees who also worked and received on-call compensation. The PPPM does not address on-call pay for non-union employees which results in inconsistent interpretation and application by departments.

#### *Performance Evaluations*

Regarding performance evaluations, the PPPM states that department supervisors are encouraged to regularly evaluate the work performance of employees. A random sample of 25 employees were selected to determine if a performance evaluation was performed during 2024. Of those tested, 6 received evaluations in 2024. The other 19 did not have a recent performance evaluation in their employee file. Many departments do not complete these evaluations because performance evaluations are not required by County Administration and because there is no incentive for them to be completed (i.e., no bearing on annual pay increases).

Please refer to the ***Schedule of Audit Findings and Recommendations – Finding #1.***

### 4. Part-Time Employees Exceeding 1,000 Hours

Based on the Lehigh County Employees Retirement System Summary Plan Description, part-time employees do not participate in the pension plan due to the expectation of completing less than 1,000 hours of service during a 12-month period. As such, all employees with the expectation of working greater than 1,000 hours are required to participate in the County pension plan as stated in the Plan Description. To determine compliance, procedures were performed to determine if the hours worked by part-time employees were being reviewed and monitored during the 12-month period. Audit testing revealed 4 instances of part-time employees exceeding 1,000 hours worked.

Please refer to the ***Schedule of Audit Findings and Recommendations – Finding #4.***

#### 5. Retirees Working Part-Time Over 750 Hours

Retirees who return to work for the County as part-time employees are required to obtain signed approval from the County Executive if they exceed or expect to exceed 750 hours during a 12-month period. To validate compliance, procedures were performed to determine if the hours worked by the part-time retirees were being reviewed and monitored during the 12-month period. Audit testing revealed zero part-time retirees who worked over 750 hours did not receive written authorization from the County Executive.

Additionally, in accordance with PA Act 96 of 1971, part-time retirees that work in excess of 1,000 hours in the 12-month period between their rolling dates of employment must have their retirement payments reduced, dollar for dollar, in an amount equal to the amount paid for the time worked in excess of 1,000 hours. Testing identified zero part-time retirees working in excess of 1,000 hours in their respective rolling year of employment, who did not have their retirement payments reduced.

#### 6. Sick Leave Analysis

The PPPM requires a physician's certificate (doctor's note) when absent from work for three or more consecutive work days due to illness or disabling injury. By compiling and analyzing the data from the County's financial and payroll system (KEA), we identified 64 employees who used 10 or more days of short-term sick leave in 2024; this was a 27% decrease when compared to 88 employees in 2023.

Per the PPPM, no doctor's excuse is required until an employee takes three, full consecutive days off. Our testing revealed that HR is receiving doctor's notes when employees are on sick leave for three or more consecutive work days, or are otherwise following up with employees or their supervisors to obtain those doctor's notes.

#### 7. Controls within Isolated Payroll Software

Lehigh County has been transitioning from our legacy accounting and payroll system (KEA) to isolated, a cloud-based software, since late 2023. There was a notable discrepancy in 2024 which highlighted the lack of key system controls and alerts within the isolated platform. During our bi-weekly review, a live payroll check was inadvertently issued for \$586K as a result of a data entry error to a terminated employee. The check was identified and held prior to being mailed.

Please refer to the *Schedule of Audit Findings and Recommendations – Finding #3*.

### **External Requirements**

The objective of the external requirement portion of the audit was to measure compliance with established federal and state procedures and regulations for various reports including an analysis of the quarterly payroll tax return filings, W-2 (employee wage) reporting – including a review of the efforts made by Fiscal and HR to re-deliver returned W-2 and 1095-C forms, form I-9 compliance, HR's review of quarterly unemployment compensation reports and payment, exempt employee compliance with the Fair Labor Standards Act, and reporting requirements associated with the Affordable Care Act.

We believe that the audit evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our audit included examination of the accounting records, documentation, discussions with the management of the Office of Human Resources, Office of Information Technology, Office of Fiscal Affairs and other county personnel, and such auditing procedures we considered necessary in the circumstances.

We concluded that, while many of the controls in place on the payroll process are adequate, there are areas which controls should be strengthened. Please refer to the ***Schedule of Audit Findings and Recommendations*** for further information.

The Director of Administration did not provide a written response to our audit. However, he did provide verbal confirmation that our recommendations will be taken under advisement. We did not audit the Director of Administration's response and, accordingly, we do not express an opinion on it.

We wish to thank the Office of Human Resources, Office of Information Technology, and Office of Fiscal Affairs for their cooperation during the audit.

This report is intended for the information and use of the Department of Administration and other affected county offices. However, this report is a matter of public record and its distribution is not limited. If you have any questions, please feel free to contact Nanton John, Joseph Buick, or myself.



MARK PINSLEY  
County Controller

October 17, 2025  
Allentown, Pennsylvania

Audited by: Daniel Aquilino and Nam Tran

Final Distribution:

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COUNTY OF LEHIGH  
2024 YEAR-END PAYROLL AUDIT  
*Schedule of Audit Findings and Recommendations*

1. Outdated Policies Manual

**Condition #1:** As noted in the 2023 and other year-end payroll audit reports, the PPPM has not been formally updated since December, 2008. Outdated policies cause inconsistent application amongst department managers, and in some instances, may not align with current federal regulations. Per guidance from the Society of Human Resource Management (SHRM), employee manuals should be updated at least annually, as well as when new changes to operations go into effect. See #3 in the **Internal Management** section of this report for areas that demonstrate the need for an update to the PPPM.

**Recommendation #1:** It is recommended that HR Management, Administration, and the Law Department perform a thorough review of the PPPM and present an updated version to the Commissioners for approval.

**Current Status #1:** HR is currently working on a major update to the County Policies Manual. The current manual will be split into two separate volumes: one for employees and one for managers by the end of the 4<sup>th</sup> Quarter of 2025.

**Condition #2:** Compensatory time balances for 11 employees exceeded the limits set forth by the PPPM and respective union contracts. An LSR was submitted to the County's Law Department for their evaluation of our findings and recommendations related to comp time in the 2021 payroll audit. The response with their recommendations was received by the Director of Administration in 2022 was not implemented.

**Recommendation #2:** As noted in the 2023 and other year-end payroll audit reports, HR Management, Administration, and the County Executive should review the Law Departments response to the above-referenced LSR, and the FLSA requirements. One of the recommendations put forth in the LSR should be adopted and implemented. Also, the PPPM should be brought into compliance with the FLSA by either raising the comp time cap or paying out hours in excess of cap.

2. Excessive Overtime Hours

**Condition:** Testing of overtime pay showed that there were 32 employees with at least 520 hours of overtime worked in 2024, which cost the County \$976K. Of these, four Cedarbrook employees exceeded 1,000 hours. The total overtime dollars paid to these four employees in 2024 was \$181,124. Large overtime payments will increase County pension obligations to employees who accumulate excessive overtime balances. Current efforts by HR management in the area of recruitment should help to mitigate future excessive overtime pay.

**Recommendation:** As noted in the 2023 and earlier year-end payroll audit reports, it is recommended that a formal evaluation and approval process be established for employees who exceed 520 hours of overtime in a calendar year, and a signed authorization must be obtained from the Director of Administration. This process will bring awareness of the need for overtime to executive management.

3. Lack of Key Control within Isolated Payroll Software

**Condition:** During our bi-weekly review, we were notified of a check that was issued as a result of a data entry error. The payroll accountant inadvertently entered an employee number into the hours worked field, which generated a check for \$586K. Upon doing so, it was determined that there was no system control or alert within isolated that would prevent this from happening.

**Recommendation:** The Fiscal Office should continue to work with isolated to identify and implement a control or alert within the system, such as restricting this field to a maximum number of characters allowed to reduce the risk of reoccurrence in the future.

**Current Status:** The Fiscal Office has reached out to isolated, who has informed them that there is not a payroll edit report that would alert them of issues such as this case. The County's policy is to issue a manual paper check as the final paycheck, which is used as the control to ensure that the proper steps are completed when moving an employee from "Active" to "Terminated" status. As such, the check was voided upon creation and was not issued to the employee that it was intended for.

4. Part-time Employees Working in Excess of 1,000 Hours

**Condition:** Testing identified four instances of part-time employees working more than 1,000 hours during their respective, rolling year of employment which is in violation of the PPPM. This gives the appearance of an expectation that employees will work over 1,000 hours which, according to the Lehigh County Employees Retirement System Summary Plan Description, would require these employees to participate in the pension plan.

**Recommendation #1:** As noted in the 2023 and other year-end payroll audit reports, it is recommended that HR review the 1,000-hour alert report on a bi-weekly basis, and notify department heads of part-time employees who are approaching 1,000 hours. It is recognized, however, that department heads are the first line of defense in identifying part-time employees who are approaching 1,000 hours. Department heads are responsible for modifying part-time employee schedules accordingly, and should consider the need for a full-time position if a part-time employee consistently exceeds 1,000 hours. HR should communicate to departments their responsibility in monitoring the cumulative hours of the part-timers.

**Recommendation #2:** It is recommended that Fiscal and HR work with IT create a system edit which notifies department personnel entering timesheets of any part-time employees approaching 1,000 hours. Examples may include an alert in the KEA timesheet entry screen, or an automatic bi-weekly email alert.