



Property Records and Revenue

Michele Timmons, Acting Director

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Ramsey County Board of Commissioners
220 Court House
15 West Kellogg Boulevard
St. Paul, MN 55102

SUBJECT: Response to Report of State Auditor by the Department
of Property Records and Revenue

Dear Commissioners:

This letter is written to respond to the "State Auditor's Report on Applying Agreed-Upon Procedures for Ramsey County". The two agreed-upon procedures, #1 and #3, which are applicable to the Department of Property Records and Revenue, are cited below and followed by the Department's responses.

Agreed-Upon Procedure #1 -- "Review selected payroll and leave records of the County Manager and the County's 15 appointed department heads for evidence that the hours worked and vacation and sick leave hours taken were accurately reported during the period from January 1, 1995, through October 31, 1996."

Response

As stated in the County Manager's letter, it was requested that the State Auditor reconcile the payroll records for the former Acting Director of the Ramsey County Department of Property Records and Revenue. This request was made by the County Manager, with my concurrence, to provide an independent and factual basis for determining the vacation balance due the former Acting Director.

Accordingly, the Department of Property Records and Revenue will use the State Auditor's recalculation of vacation balance, stated in the report to be 9.3236 hours, as the basis for determining the final vacation balance. Final payment will not be made, however, until the State Auditor's special investigation is completed.

Agreed-Upon Procedure #3 -- "Review the procedures in place in each department to obtain evidence that payroll is accurately reported and personal long-distance calls are reimbursed to the County."

Response

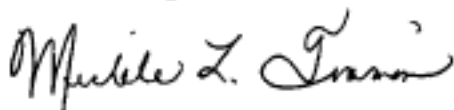
Each recommendation addressed to the Department of Property Records and Revenue is discussed below:

- o Request for Leave Slips: As stated in the State Auditor's report, all but six employees in a department of over 150 have used Request for Leave slips since the County began requiring them. The use of Request for Leave slips was implemented for all Department employees on October 9, 1996, by a memo from the former Acting Director. At this time, all employees of the Department of Property Records and Revenue are required to complete Request for Leave slips and submit them to their supervisor for approval.
- o Differences Between Annual Time Records, Request for Leave Slips, and Payroll System: In the State Auditor's report, it is recommended that the County compare the Department's Annual Time Records and Request for Leave slips to what is recorded on the time entry system for the County. The Department of Property Records and Revenue will fully cooperate in accomplishing this further recommended reconciliation of the Department's payroll records.
- o Record Retention: I have asked that all original payroll records be filed and maintained in the administration area of the Department, and that no original records be allowed to be taken out of the building.
- o Overall Recommendation: In the State Auditor's report, it is recommended that the Department discontinue using the Annual Time Records and begin using the Ramsey County Biweekly Time Report and Request for Leave slips. As stated above, the use of Request for Leave slips by all Department employees was implemented October 9, 1996. The recommendation to use the Ramsey County Biweekly Time Report has also been implemented, effective for the payroll period beginning January 25, 1997.
- o Telephone Procedures: The Department of Property Records and Revenue has procured a number of rubber stamps to facilitate review of telephone bills. These stamps indicate that the calls, unless otherwise noted, are business calls, and there is a blank line for the employee's signature. These stamps were distributed to each division manager at a recent manager's

meeting. In a meeting with State Auditor representatives, they indicated that this method was an acceptable manner to implement the overall recommendation that employees making long-distance calls confirm that all calls were either personal or business-related.

I would like to thank the State Auditor and her staff for their work in reviewing the payroll records of the Department of Property Records and Revenue.

Sincerely,

A handwritten signature in cursive script that reads "Michele L. Timmons".

Michele L. Timmons
Acting Director

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