UT Southwestern
Medical Center

Payroll Operations Audit
Internal Audit Report 21:02

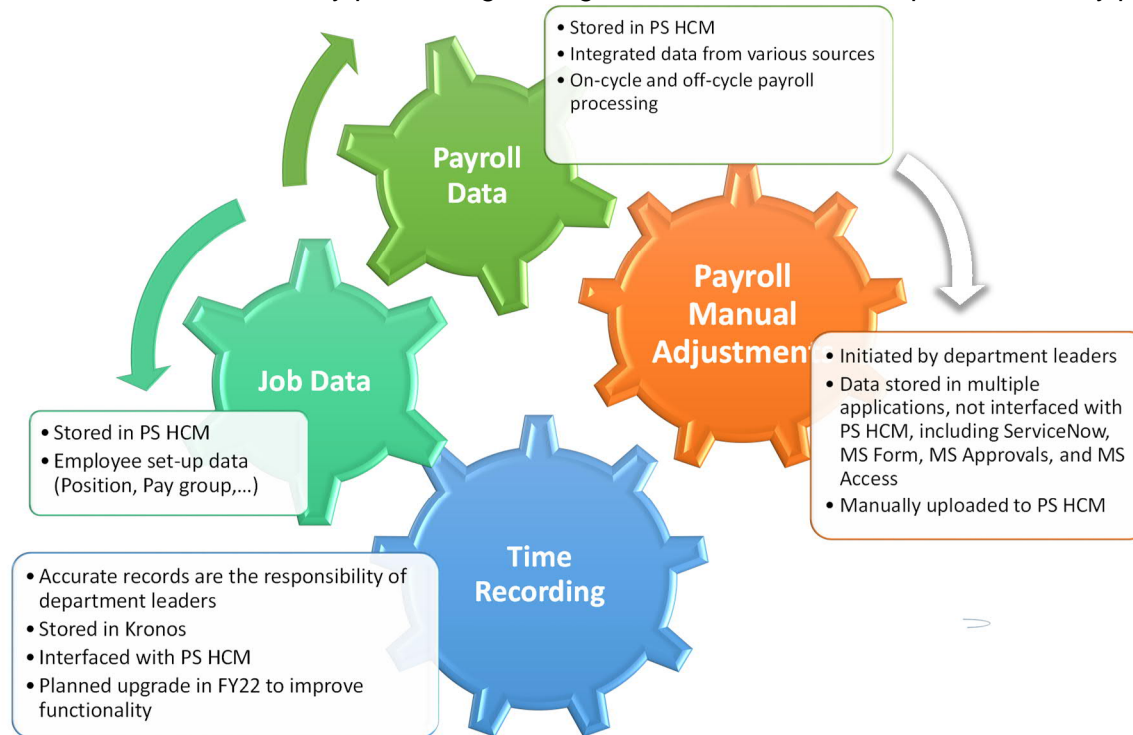**September 27, 2021**

Executive Summary

Background

The University of Texas Southwestern Medical Center (UT Southwestern) Payroll Department, reporting to the Chief Human Resources Officer, is responsible for the processing of payroll transactions and payments to employees. The Payroll Department includes eight full-time professional positions and one Director. The Payroll Department processes both month and bi-weekly payroll. Monthly payroll processing averages more than 12,000 records for classified exempt and non-exempt faculty, research fellows, and stipend pay groups with gross payroll in excess of $113M. Bi-weekly processing averages 7,600 records for hospital and hourly pay groups with gross payroll in excess of $20M.

Payroll Data
- Stored in PS HCM
- Integrated data from various sources
- On-cycle and off-cycle payroll processing

Job Data
- Stored in PS HCM
- Employee set-up data (Position, Pay group,…)

Time Recording
- Accurate records are the responsibility of department leaders
- Stored in Kronos
- Interfaced with PS HCM
- Planned upgrade in FY22 to improve functionality

Payroll Manual Adjustment
- Initiated by department leaders
- Data stored in multiple applications, not interfaced with PS HCM, including ServiceNow, MS Form, MS Approvals, and MS Access
- Manually uploaded to PS HCM

The UTSW payroll process is complex and involves both manual and automated steps.

Core systems used to support the payroll processing include Kronos Timekeeping and PeopleSoft Human Capital Management (PS HCM).

Kronos data interfaces with HCM. Job and employee records are set up and maintained in HCM. Matching of employee records with approved positions also takes place in HCM.

The Kronos tool is scheduled for an upgrade in Fiscal Year 2022 and will be designed to improve time recording processing efficiency and effectiveness. Key objectives of the Dimension project are to: a) simplify monitoring of staff time and attendance, labor tracking, data collection and payroll processing b) improve compliance and controls through real-time exception flags and analytics for management c) engage staff by offering mobile or online access to time reporting (positive time or exception based) and d) support Advance Scheduling tools (i.e., Kronos Advance Scheduler, PeriOps).

Executive Summary

Timekeeping responsibilities are decentralized. Department leaders are responsible for managing time scheduling, edits, and approvals. Department leaders are also responsible for processing job and employee transactions including position changes, employee status changes, and terminations. Human Resources Information Systems (HRIS), a division within Human Resources (HR), is also responsible for managing and updating job and employee records.

Objectives and Scope

The Office of Internal Audit Services has completed the Payroll Operations Audit. This is a risk-based audit and part of the fiscal year 2021 Audit Plan. The objective of this audit was to evaluate and assess that controls are in place to ensure:

- Accuracy and completeness of payroll cycle processing, payroll exceptions, and adjustments
- Appropriate payroll benefit deductions and leave reporting
- Appropriate system user access and controls
- Compliance with policies, procedures, and regulations

The scope period is September 2020 to April 2021. Shift pay differentials and supplemental pay were not included in the scope of this audit.

We conducted our examination according to guidelines set forth by the *Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing*.

Conclusion

The Payroll Operations Audit identified opportunities for improvement specific to the Payroll Department and to the decentralized departmental human resources responsibilities. The Payroll Department procedures were adequate for processing payroll; however, opportunities exist for further enhancement for ensuring proper Federal Insurance Contributions Act (FICA) tax exemptions are appropriately updated and the accuracy of employee tax deductions is confirmed when there are immigration status changes. Monitoring of system updates should be implemented to ensure payroll employees are updating only applicable employee job form fields.

The departments are responsible for performing timekeeping transactions and creating and updating job records. If appropriate monitoring controls are not in place in the departments, errors may not be corrected resulting in payroll errors and overpayments. Opportunities exist to improve monitoring, provide training, and reinforce policy compliance for department leaders' responsibilities to ensure accurate timekeeping and job records. Timekeeping and job record errors result in salary and benefit overpayments and increase the risk of employee dissatisfaction.

Executive Summary

A key strength identified during the audit is that since 2019 payroll processes and tools have been routinely evaluated and updated to continuously improve the effectiveness and efficiency of transaction processing.

The table below summarizes the observations in the detailed section of the report along with the respective disposition of these observations within the internal audit risk definition and classification process. See Appendix A for Risk Rating Classifications and Definitions.

Priority (0)	High (0)	Medium (6)	Low (0)	Total (6)

Key observations identified are listed below:

Payroll Operations Observations

● 1. **Update Roles and Responsibilities to Ensure Employee FICA Tax Deduction Exemption is Appropriately Applied –** Coordinated procedures are not in place to ensure FICA Tax withholding requirements are consistently updated when the employee's status changes. Inconsistent application of the FICA withholding exemption increases the risk of regulatory noncompliance and fines, as well as negative publicity.

● 2. **Ensure User Access is Appropriate with Assigned Roles and Responsibilities -** Payroll employees have HCM system access in excess of what is needed to perform their job responsibilities, increasing the risk of processing errors or unauthorized changes made to employee and payroll records.

● 3. **Enhance Documentation of Off-Cycle Payroll Adjustment Processing Steps -** The off-cycle payroll process used for payroll adjustments relies on manual input, review, and reconciliation steps and does not consistently include supporting documentation to confirm separation of duties in key roles including data entry, reconciliation, and quality assurance steps increasing the risk errors or inappropriate adjustments will not be identified in a timely manner.

Institutional Departments and Office of Human Resources Observations

● 4. **Update Monitoring Controls to Improve Timely Processing of Employee Status Changes** - Department leader delays in processing HCM employee status changes, primarily terminations and leave of absence (LOA), resulted in overpayments of $800K to 338 prior employees as of July 2021.

Executive Summary

- **5. Develop HCM Data Field Logic to Identify Job Form Data Entry Errors** – Controls need to be improved for ensuring accuracy of employee position setup and maintenance transactions. Monitoring reports are not in place to identify data input errors in PeopleSoft HCM. The absence of monitoring increases the risk of inaccurate employee payments, regulatory noncompliance, and employee dissatisfaction.

- **6. Update Monitoring of Temporary Position Management** - Temporary positions are set up based on instructions from the hiring department and supporting documentation is not consistently available to support compensation in excess of established maximums increasing the risk of processing errors and overpayments. Additionally, monitoring was not in place to confirm full-time or part-time status was appropriate based on actual work hours.

Management has provided responses with planned action items to address the observations identified in the report. Some of these action items have been completed. The responses, along with additional details for the key observations listed above, are included in the Detailed Observations and Action Plans Matrix section of this report.

We would like to take the opportunity to thank the departments and individuals included in this audit for the courtesies extended to us and for their cooperation during our review.

Sincerely,

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Executive Summary

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Payroll Operations Observations

Detailed Observations and Action Plans Matrix

UT Southwestern Medical Center

Observation	Recommendation	Management Response
Risk Rating: Medium 🟡 **1. Update Roles and Responsibilities to Ensure Employee FICA Tax Withholding Exemption is Appropriately Applied** Standard Operating Procedures do not exist to define the coordination steps needed between departments (Provost, Internal Affairs, and Payroll) to ensure employees' FICA tax exemption status is updated in a timely manner when an immigration status changes. Monitoring controls are not in place to ensure FICA Tax withholding requirements are consistently updated when an employee's status changes. Inconsistent application of the FICA withholding exemption increases the risk of regulatory noncompliance and fines, as well as negative publicity. As of July 2021, there were more than 700 employees with a FICA withholding exemption. A review of 22 employee records that had an active FICA exemption identified that each employee had an immigration status that did not qualify for the exemption, such as permanent residence, U.S. citizenship, or no immigration status provided.	1. A detailed review of the employees identified as having a FICA exemption should be performed in collaboration with International Affairs and Human Resources (HR). Documentation of current state process and control gaps is needed to assess regulatory and financial impact and resolution. Then determine if an employee communications plan is needed based on any identified errors. 2. Develop a process and collaboration among HR, Payroll, Academic Affairs, and International Affairs to verify immigration status of all new hires, including non-residents, and timely entry/updating of records in HCM. 3. Update Standard Operating Procedures (SOPs) to clarify responsibility and accountability for updating employee exemption status. 4. Include monitoring reports in the updated procedures to confirm updates are made in a timely manner.	1. **Management Action Plans:** The Payroll, International Affairs, Academic Affairs and HR teams are working together to develop and implement an updated process, identify any errors, and assess the regulatory impact. **Action Plan Owners:** Payroll Director, Human Resources, Vice President and Chief Operating Officer, Academic Affairs, Office of the Provost **Target Completion Date:** March 31, 2022 2. **Management Action Plans:** The Payroll, International Affairs, Academic Affairs and HR teams are working together to develop the updated processes to implement for ensuring new hires are entered correctly and employee status updates are recorded in a timely manner. Going forward, the Payroll team will ensure the FICA exemption updates are made in a timely manner.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		Action Plan Owners: Payroll Director, Human Resources Vice President and Chief Operating Officer, Academic Affairs, Office of the Provost **Target Completion Date:** April 30, 2022 3. **Management Action Plans:** The Payroll SOPs have been updated. Additional updates will be made based on the group's process updates. **Action Plan Owners:** Payroll Director, Human Resources **Target Completion Date:** March 31, 2022 4. **Management Action Plans:** The monitoring procedures will be built into the Payroll Operations SOPs. **Action Plan Owners:** Payroll Director, Human Resources **Target Completion Date:** March 31, 2022

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium 🟡 **2. Ensure User Access is Appropriate with Assigned Roles and Responsibilities** Payroll employees have HCM system access in excess of what is needed to perform their job responsibilities, increasing the risk of processing errors or unauthorized changes made to employee and payroll records. • Three Payroll team members had HCM job form access which could allow them to make changes to salary and compensation and job details. This level of access is normally reserved for Human Resources Information Systems (HRIS) employees. A review of the updates made by these team members confirmed they did not make edits to their own records. • One temporary Payroll employee had Kronos timekeeping global access to perform employee time and attendance updates and they made updates to their own employee record. This employee's access was downgraded to view-only of the person's own timecard during the audit.	1. Coordinate with HRIS and Information Resources to develop monitoring reporting for review by the Payroll Operations Director. 2. Perform annual user access review of Kronos global access levels to confirm minimum necessary access has been granted.	1. **Management Action Plans:** Payroll and Information Resources are coordinating to develop monitoring reports. **Action Plan Owners:** Payroll Director, Human Resources Assistant Vice President, Administrative Systems **Target Completion Dates:** March 31, 2022 2. **Management Action Plans:** Kronos global access levels will be added to the annual security access review process. **Action Plan Owners:** Payroll Director, Human Resources Assistant Vice President, Administrative Systems **Target Completion Dates:** May 31, 2022

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium 🟡 **3. Enhance Documentation of Off-Cycle Payroll Adjustment Processing Steps** The off-cycle payroll process used for payroll adjustments includes manual steps and controls, increasing the risk that errors or inappropriate adjustments will not be identified in a timely manner. In FY2021, there were instances where the same employee appeared to have initiated the manual transaction and also approved the off-cycle payroll reconciliation in the Payroll team's tracking application. This was due to the application recording the last person who reviewed the step. In addition, a walkthrough of the processing steps indicated it was possible to enter an adjustment directly into HCM without going through the designated applications, which may not be identified in a timely manner if the required reconciliation and quality assurance steps are not performed as designed. The off-cycle manual payroll adjustment process leverages several applications (i.e., ServiceNow, MS Office 365 and MS Access) with defined manual steps and forms that are not connected and do not interface with HCM. In FY2021 through eight months ending in April 2021, the Payroll Operations team processed approximately 420 manual adjustments.	1. Update the supporting documentation to describe verification steps performed before payroll processing when the same employee has entered or updated a transaction and also performed or approved the off cycle payroll reconciliation. 2. Evaluate other tools and processes to improve efficiency and reduce the risk of manual input errors.	1. **Management Action Plans:** The Payroll Manager or Director will ensure the final audit step in the planner has their entry approving and affirming they completed the final audits. **Action Plan Owners:** Payroll Director, Human Resources **Target Completion Dates:** October 31, 2021 2. **Management Action Plans:** The Kronos Dimensions application will be instrumental in reducing the number of off-cycle adjustments needed due to missing time entry or errors in time entry. We have evaluated the use of PeopleSoft functionality and determined that the system does not have functionality to support this process. **Action Plan Owners:** Payroll Director, Human Resources **Target Completion Dates:** March 31, 2022

Observation	Recommendation	Management Response

Institutional Departments and Office of Human Resources Observations

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium ● **4. Update Monitoring to Improve Timely Processing of Employee Status Changes** Institutional department leader delays in processing HCM employee status changes, primarily terminations and leave of absence (LOA), resulted in overpayments of $800K to 338 prior employees as of July 2021. This does not address overpayment from employer contributions made to employees' retirement accounts. These overpayments could have been prevented with timely employee status changes. Untimely status changes also require significant effort to contact employees for reimbursement. • Untimely employee termination and LOA accounted for 37% and 57% of total overpayments respectively. Over 98% of the total balances were aged from four months to two years old. • HR Employee Relations and Payroll teams recently compiled and developed an overpayment database and monitoring report. This report is currently in test mode and covers payroll overpayment only and not LOA overpayments. Highest ranked departments included Contracts Management, Pediatrics and Radiology - Breast Imaging.	1. Finalize late termination reporting and develop similar reporting for all overpayments to improve monitoring. 2. Update SOPs to define the payroll overpayment process, including processing warrant holds to refer unresolved items to the State. 3. Administer additional training and reporting to remind department leaders of the importance of timely termination and LOA processing. Reemphasize responsibilities and accountability of departments to ensure compliance. 4. Establish and/or update policy guidance outlining responsibility and accountability, including consequences for repeated late processing.	**1. Management Action Plans** The Office of Human Resources (HR) Employee Relations and Payroll Department have developed a project plan, including development of reporting to monitor late termination processing and provide refresher training to identified leaders for classified, A&P, and PRN employees. The monitoring and refresher training has been effective in reducing current overpayments. A. We have confirmed with the Enterprise Data Reporting team that the overpayment dashboard recently created contains all reported overpayments as submitted by Payroll Operations. B. A new Leave Administration system is planned to go live in early 2022 so we will reevaluate the dashboard once the new system goes live. **Action Plan Owners:** Vice President and Chief Human Resources Officer Assistant Vice President of Employee Relations, Human Resources Director, Benefits, Leave Admin and EAP Payroll Director, Human Resources

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
• Employee Relations monitoring is focused on specific employee groups and not the entire overpayment population. Roles and responsibilities have not been established to define responsibility for follow up on employee overpayments.		**Target Completion Dates:** A. November 30, 2021 B. April 1, 2022 **2. Management Action Plans** Payroll tracking and reporting SOPs are being updated to include roles and responsibilities, timelines and key steps to be performed, including submission of warrant holds for uncollectible balances. **Action Plan Owners:** Payroll Director, Human Resources **Target Completion Dates:** October 31, 2021 **3. Management Action Plans** Employee Relations will provide updated training to department leaders to remind them of the importance of timely transaction processing. **Action Plan Owners:** Vice President and Chief Human Resources Officer Assistant Vice President of Employee Relations, Human Resources Payroll Director, Human Resources

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response

		Target Completion Dates:
		
		December 31, 2021
		
		4. **Management Action Plans**
		
		  A. Human Resources departments will develop a plan to define monitoring roles and responsibilities and will include reporting, training and escalation in the updated process to formalize responsibility and accountability. The plan will include collaboration with the Provost Office.
		
		  B. Once roles and responsibilities have been defined we will roll out the dashboard and new process to department leaders.
		
		Action Plan Owners:
		
		Vice President and Chief Human Resources Officer
		
		Target Completion Dates:
		
		A. December 31, 2021
		
		B. January 31, 2022

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium 🟡 **5. Develop HCM Monitoring to Identify Data Entry Errors in a Timely Manner** Controls need to be improved for ensuring accuracy of employee position setup and maintenance transactions. Data entry flags and monitoring reports are not in place to identify data input errors in PeopleSoft HCM. The absence of these controls increases the risk of inaccurate employee payments, regulatory noncompliance, and employee dissatisfaction. The following are types of employee record data errors identified: • Fifteen employees were classified as full-time status but with a full-time equivalent designation of .5 or less and working less than 40 standard hours. • Twelve job records with part-time designation had 40 standard hours. These employees may not qualify for full-time status and benefits. • Three employee records had two current appointments, one categorized as Fair Labor Standards Act (FLSA) exempt and one categorized as non-exempt.	1. Develop monitoring reports and/or identify HCM data field flagging controls to reduce data entry errors and identify errors in a timely manner. 2. Provide refresher training to leaders to improve understanding of correct position setup processing.	1. **Management Action Plans:** HRIS and IR will work together to identify monitoring reporting to identify and correct data entry errors. If applicable and deemed to be cost effective, HCM data field logic will be used to flag errors at the time of data input. **Action Plan Owners:** Human Resources Information Systems Manager, Human Resources Assistant Vice President, Administrative Systems, AAIR **Target Completion Dates:** November 30, 2021 - define key fields March 31, 2022 - develop reporting 2. **Management Action Plans:** HRIS, in coordination with other Human Resources areas, will develop and provide refresher training to leaders to improve the position setup process. **Action Plan Owners:** Human Resources Information Systems Manager, Human Resources Vice President and Chief Human Resources Officer

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
• 35 Fellow positions with inconsistent hourly and annual compensation rates or missing compensation information. • Four full-time Clinical Fellows received a secondary part-time appointment resulting in total full-time equivalent greater than one and an annualized $26K overpayment. Three of these employees held both classified exempt and non-exempt positions which creates possible regulatory non-compliance.		**Target Completion Dates:** March 31, 2022
Risk Rating: Medium 🟡 **6. Update Monitoring of Temporary Position Management** Temporary positions are set up based on instructions from the hiring department and supporting documentation is not available to support rates in excess of established maximums increasing the risk of processing errors and overpayments. In addition, monitoring was not in place to confirm job record hours were consistent with actual work hours.	1. Assess the appropriateness of identified records and make corrections/updates as needed. 2. Develop monitoring reporting to ensure temporary pay rates in excess of the approved maximum rates contain supporting documentation approving the rate. 3. Provide follow up training to hiring departments to ensure accurate temporary position setup.	1. **Management Action Plans:** We are working to reduce the overall temporary population to reduce the number of positions designated as temporary. The Talent Acquisition team is verifying support for approval of rates. **Action Plan Owners:** Assistant Vice President, HR Strategic Initiatives, Human Resources **Target Completion Dates:** October 31, 2021

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
• In February 2020, a temporary staff employee (from the active database of 113 exempt and non-exempt full-time temporary assignments) averaged less than 12 hours per work week, which did not meet the minimum eligibility for Vacation Leave benefits; however they were designated as one full-time equivalent (forty standard hours per week) and eligible for benefits. Upon termination, this employee received a $16K Vacation Leave payout. Two months later this person was rehired to the same position as part-time, no benefits. • Additionally, five non-exempt temporary specialist positions and two temporary associate positions were set up with pay grades higher than exempt temporary professionals in a highly paid pay group and two of seven had hourly rates in excess of the established maximum rates for their position. Each position approval included a pay rate that was lower than the actual pay rate recorded in HCM.		2. **Management Action Plans:** We are establishing a monitoring process and periodic QA for temporary positions and post candidate hiring to ensure pay appropriateness according to job title, roles and responsibilities. Secondly, if deemed necessary, we will require documentation to justify when the actual pay rate is significantly higher than the mid-point range approved by executive management. Also if necessary, will consult with HR Compensation as a resource in determining equitable pay. **Action Plan Owners:** Assistant Vice President, HR Strategic Initiatives, Human Resources **Target Completion Dates:** November 30, 2021 3. **Management Action Plans:** Human Resources leadership will determine who will own training for this area. **Action Plan Owners:** Assistant Vice President, HR Strategic Initiatives, Human Resources **Target Completion Dates:** December 31, 2021

# Appendix A – Risk Classifications and Definitions

As you review each observation within the Detailed Observations and Action Plans Matrix of this report, please note that we have included a color-coded depiction as to the perceived degree of risk represented by each of the observations identified during our review. The following chart is intended to provide information with respect to the applicable definitions and terms utilized as part of our risk ranking process:

	Degree of Risk and Priority of Action	
Risk Definition- The degree of risk that exists based upon the identified deficiency combined with the subsequent priority of action to be undertaken by management.	**Priority**	An issue identified by Internal Audit that, if not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.
	High	A finding identified by Internal Audit that is considered to have a high probability of adverse effects to the UT institution either as a whole or to a significant college/school/unit level. As such, immediate action is required by management in order to address the noted concern and reduce risks to the organization.
	Medium	A finding identified by Internal Audit that is considered to have a medium probability of adverse effects to the UT institution either as a whole or to a college/school/unit level. As such, action is needed by management in order to address the noted concern and reduce the risk to a more desirable level.
	Low	A finding identified by Internal Audit that is considered to have minimal probability of adverse effects to the UT institution either as a whole or to a college/school/unit level. As such, action should be taken by management to address the noted concern and reduce risks to the organization.

It is important to note that considerable professional judgment is required in determining the overall ratings presented on the above pages of this report. Accordingly, others could evaluate the results differently and draw different conclusions. It is also important to note that this report provides management with information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and actions by personnel may significantly and adversely impact these risks and controls in ways that this report did not and cannot anticipate.

Appendix B – Key Opportunities Impacting Payroll Operations

There are various facets in terms of people, processes, and system that have an impact on the accuracy and completeness of payroll. This illustration is to provide an overview of the key opportunities for areas impacting the payroll issues identified in the report.
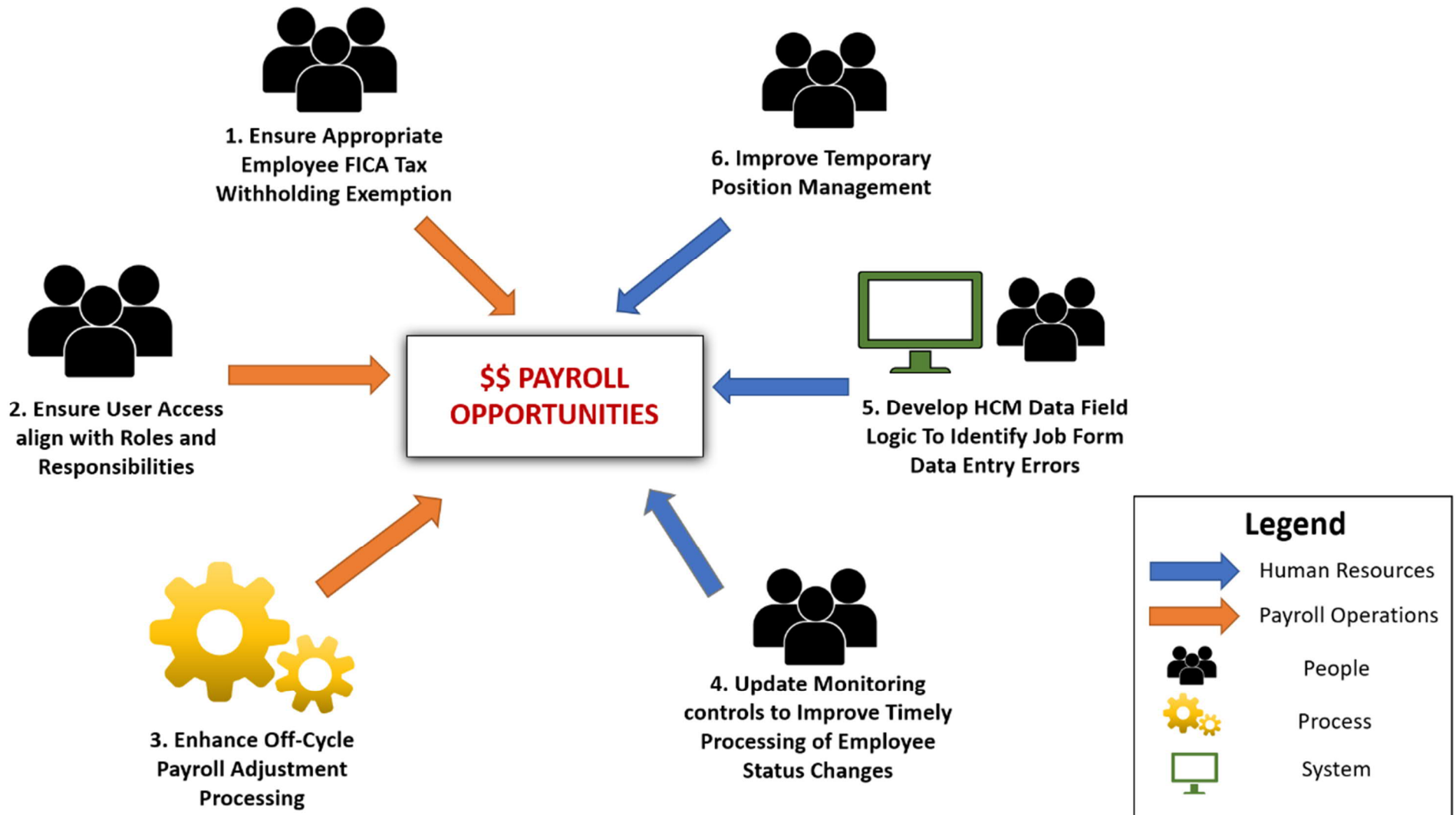
Appendix C – Active Employee Population by Type

The pie chart below depicts the UT Southwestern active employee population by job type:

Active Employee Summary by Class as of June 2021

- Graduate Student Researcher 2%
- Administrative & Professional Non-Executive 3%
- Academic Training Position 4%
- Faculty Executive 12%
- Student Faculty 2%
- Student 2%
- Agency/Temp 1%
- Administrative & Professional Executive 1%
- Classified 73%