



**County of El Dorado**  
OFFICE OF AUDITOR-CONTROLLER

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October 16, 2023

Honorable Vicki Ashworth  
Presiding Judge of the El Dorado County Superior Court  
459 Main St  
Placerville, CA 95667

RE: Response to Case Number #2223CA1

Honorable Judge Ashworth:

Below you will find my response to the above noted Civil Grand Jury Investigation:

**Finding F1.**

*The SBR required that a Director be employed for 5 years or more in order to receive payment for unused sick leave.*

**Response F1.**

The Auditor-Controller disagrees partially with the finding. The SBR does require that a Director be employed for 5 years or more in order to receive payment for unused sick leave in certain instances, however appointed department heads who retire prior to completion of 5 years of service are entitled to receive payoff at 100% of their unused sick leave .

**Finding F4.**

*The CFWD was completed in error. It was reviewed and approved by three separate managers in two departments before it was forwarded to the Payroll Division for final review and payment.*

**Response F4.**

The Auditor-Controller partially disagrees with the finding. The CFWD was completed in error. The Auditor-Controller's Office did not review the CFWD because we relied on the review of the managers in Human Resources and the CAO's Office.

**Finding F5.**

*The departing HR Director approved their timecard in KRONOS which included the sick leave hours. The current review and approval process failed to find and correct the data entry error in KRONOS.*

**Response F5.**

The Auditor-Controller agrees partially with the finding. The then Assistant Human Resources Director approved the sick leave hours on the timecard. The Auditor-Controller does not know what review and approval process took place in Building A.

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**Finding F6.**

*The Auditor Controller's Office does not have standardized written procedures to complete the CFWD form for departing unrepresented employees. Lack of standardized written procedures in the use of the CFWD form resulted in calculation errors among different departments.*

**Response F6.**

The Auditor-Controller disagrees with the finding. The lack of due professional care in Building A caused this erroneous calculation.

**Finding F7.**

*There is no established chain of overall accountability when submitting and approving final payouts.*

**Response F7.**

The Auditor-Controller disagrees with the finding. The managers in Building A are ultimately responsible for the transactions that they request the Auditor-Controller to execute.

**Finding F8.**

*CAO Managers and the Auditor Controller's Office relied solely on the accuracy of employees who independently generated the CFWD form based on erroneous information in the KRONOS database.*

**Response F8.**

The Auditor-Controller disagrees with the finding. In this case, the Auditor-Controller relied upon the approval of the then Assistant Human Resources Director of the sick leave hours that were paid in error.

**Recommendation R4.**

*The Auditor Controller should establish policies and procedures which outline the chain of custody for the accuracy of the KRONOS database prior to CFWD form sign-off. These standardized procedures should be used by all County Departments. This should be implemented by December 31, 2023.*

**Response R4.**

The recommendation will not be implemented.

**Recommendation R6.**

*The Auditor-Controller should modify the CFWD form to include safeguards and/or a field designating the eligibility of an employee for specific benefits. There should be a roadblock prohibiting the continuation with the payout computation, unless the employee is, in fact, eligible for a specific payout. For example, if the bargaining unit field indicates "UD" and the years of service field is less than 5 years, the ability to continue the payout for sick leave will be blocked. This should be implemented by December 31, 2023.*

**Response R6.**

The recommendation requires further analysis and study.

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**Recommendation R7.**

*The Auditor Controller should establish Policies and Procedures to ensure that when a County employee is erroneously overpaid, a standardized repayment process is initiated immediately. This should be implemented by December 31, 2023.*

**Response R7.**

The recommendation will not be implemented. The Auditor-Controller does not have the authority to execute repayment agreements.

**If you have any questions, please feel free to contact me at (530) 621-5456.**

Sincerely,



Joe Harn

**Auditor-Controller**