



PRINCE WILLIAM COUNTY, VIRGINIA

**Prince William County, Virginia
Human Resources Director's Transition Audit**

**Prepared By:
Internal Auditors**

August 7, 2014



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The Audit Committee of
Prince William County, Virginia
1 County Complex Court
Prince William, Virginia 22192

Attention: Linda R. Satlin, Human Resources Director

Pursuant to the approved internal audit plan for Prince William County, Virginia (the "County") we hereby present the Human Resources Director's Transition Audit. We will be presenting this report to the Audit Committee of the Board of County Supervisors at the next scheduled meeting on September 9, 2014.

INTRODUCTION

A transition audit for the Director of Prince William County Human Resources' transition out of office was conducted from June 4, 2014 through August 7, 2014.

BACKGROUND

Effective April 1, 2014, Cheryl Orr resigned her position as the Director of the Prince William County Human Resources. Ms. Orr was hired on May 14, 2012, and began administrative leave from January 27, 2014 to March 31, 2014. During the interim period Michelle Attreed was the Acting Director from January 30, 2014 to May 14, 2014 followed by Tracy Gordon who was Acting Director from May 15, 2014 to June 3, 2014. The Prince William County Board of Supervisors appointed Linda R. Satlin as the new Human Resources Director, effective June 4, 2014.

As Director of the County's Human Resource Department, Ms. Orr's professional, administrative, and managerial responsibilities included, but were not limited to:

- Originating and leading human resource practices, procedures and objectives that provide an employee oriented, high performance culture that emphasize empowerment, quality, productivity and standards, goal attainment and the recruitment and ongoing development of a superior workforce.
- Managing and providing executive leadership to thirty-two (32) County departments which vary in size and are typically organized into multiple divisions that provide a wide variety of programs and services to the citizens of Prince William County.
- Ensuring the development, integration and implementation of the department's mission, vision, policies, long term strategic goals and objectives making sure that they support the County's mission, vision, values and priorities.
- Managing operations, service delivery, program development and implementation by providing direction and guidance to the County Executive and others (Board of County Supervisors and Agency Directors).
- Establishing and maintaining an organizational structure that optimizes business need and assures a proactive approach to customer service.
- Ensuring the development of organizational, program and individual performance measures to use in evaluating the effectiveness of the department, programs and staff.
- Negotiating complex contracts and working collaboratively with the County Attorney to resolve complex legal issues related to contracts and appearing in court as a witness.
- Collaborating in identifying, researching, analyzing with the County's Department of Information Technology, state-of-the art information technology systems and networks to provide for the department's information needs to ensure effective implementation and function of technologies within the current and future IT infrastructure.

BACKGROUND - continued

- As a member of the County Executive's Leadership Team, working collaboratively with other department directors to evaluate and prioritize staffing needs.
- Providing advice and guidance on countywide issues and concerns with the County Executive and other members of the Executive Leadership Team.
- Serving as member of several ongoing committees to include chairperson, Employees' Health Services Committee and Secretary, Board of Trustees Supplemental Retirement Plan.
- Serving as principle staff in facilitating employee grievances at the County Executive and Appeals Board level.

This audit was conducted to determine whether County assets and administrative responsibilities associated with the Director were effectively transferred and/or terminated.

OBJECTIVES AND APPROACH

The objectives of the audit were to determine whether:

- All County assets assigned to the Director, such as keys, credit cards, and equipment were properly returned;
- Access codes, including security codes, and computer password(s), assigned or provided to the Director were changed or invalidated;
- The signatory authority for the Director's office documents and expenditure approvals was cancelled;
- Business expenses, travel advances, and other accounts held by the Director were liquidated;
- All applicable separation procedures were properly completed;
- County obligations for vested benefits paid to the Director were accurate, adequately documented, and properly approved;
- Final pay for the Director was appropriate and calculated accurately during the transition period; and
- Any and all contracts overseen or managed by the Director were executed according to the (financial) terms of the contract and that the contracts were properly transferred (as applicable).

The scope of the audit was to determine whether upon departure, that the Director no longer had signatory authority and responsibility for any County funds, documents, or other assets, and that any outstanding financial transactions had been identified and appropriately addressed.

Our approach to accomplish the audit objectives included:

- Researched County assets associated with or assigned to the Director;
- Interviewed the Department of Human Resources staff;
- Reviewed evidence documenting changes in access to County information systems and applications, and the identification and return of County assets;
- Reviewed separation policies for compliance; and
- Reviewed and recalculated final payroll transactions for the Director.

CONCLUSION

Based on our review of documents and testing performed, we concluded that the Director's transition was satisfactory.

We would like to thank you and your staff who assisted us in connection with the Human Resources Director's Transition Audit.

Respectfully Submitted,



INTERNAL AUDITORS

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