

**ADVISORY LETTER
OF THE
NEBRASKA HEALTH AND HUMAN
SERVICES SYSTEM -
PAYROLL DISBURSEMENTS**

JULY 1, 2000 THROUGH JUNE 30, 2001

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PAYROLL DISBURSEMENTS

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NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PAYROLL DISBURSEMENTS

BACKGROUND

The Nebraska Partnership for Health and Human Services Act, Neb. Rev. Stat. Sections 81-3001 to 81-3014 R.R.S. 1999 was passed by the Legislature in April 1996. This Act eliminated the Aging, Health, Public Institutions, and Social Services departments and the Office of Juvenile Services in the Department of Correctional Services on December 31, 1996, and created a unified system of three new functionally organized agencies beginning January 1, 1997. The agencies which make up the Health and Human Services System are the Department of Health and Human Services, the Department of Health and Human Services Regulation and Licensure, and the Department of Health and Human Services Finance and Support.

The Nebraska Health and Human Services System currently employs approximately 6,000 individuals. Human Resource departments are located throughout Nebraska in the following areas:

<u>Location</u>	<u>Approximate Number Of Employees</u>
Central Office – Nebraska State Office Building (Lincoln)	1,200
Southeast Service Area – Gold’s Building (Lincoln)	300
Eastern Service Area – Omaha State Office Building	625
Northern Service Area – Norfolk	250
Central Service Area – Kearney	275
Southwestern Service Area - Lexington	150
Western Service Area – Gering	150
Beatrice State Developmental Center	800
Norfolk Regional Center	200
Hastings Regional Center	400
Lincoln Regional Center	400
Youth Rehabilitation and Training Center – Geneva	80
Youth Rehabilitation and Training Center – Kearney	120
Norfolk Veterans’ Home	125
Grand Island Veterans’ Home	450
Thomas Fitzgerald Veterans’ Home – Omaha	110
Western Nebraska Veterans’ Home – Scottsbluff	100

MISSION STATEMENT

The mission of the Nebraska Health and Human Services System was:

“We help people live better lives through effective health and human services.”

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Dear Mr. Curtiss:

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We have studied the policies and procedures related to the Nebraska Health and Human Services System – Payroll Disbursements for the fiscal year ended June 30, 2001. Our study was made under the authority of Neb. Rev. Stat. Section 84-304 R.S. Supp., 2000, which authorizes the examination of agency records. This advisory letter provides the results of that study and is intended for the information of the Nebraska Health and Human Services System; however, this letter is a matter of public record and its distribution is not limited.

Pat Reding, CPA
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As a result of our study of the Payroll Disbursements, we noted certain issues, which the Nebraska Health and Human Services System should consider relative to those procedures. These issues are included in the Comments and Recommendations section of our letter. We compiled the accompanying financial data included in the schedules and charts section of our letter. We did not audit and do not express an opinion or any other form of assurance on this data.

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September 13, 2001


Audit Manager

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PAYROLL DISBURSEMENTS

SUMMARY OF COMMENTS

During our study of the Nebraska Health and Human Services System – Payroll Disbursements, we noted certain matters involving the internal control and other operational matters that are presented here. Comments and recommendations are intended to improve internal controls, ensure compliance, or result in operational efficiencies.

1. ***Timesheet Approval:*** Three of seventy timesheets tested were not approved by a supervisor.
2. ***Retirement Withholdings:*** Retirement deductions were not withheld from two termination payments as required by State Statute.
3. ***Incorrect Termination Payments:*** Four of twenty-nine termination payments tested were for incorrect amounts.
4. ***Year End Leave Balancing:*** Sick leave was not balanced at year end for two employees and one year-end lapse of vacation was for an incorrect number of hours.
5. ***Negative Leave Approval:*** There was no documented approval for ten of twenty-two negative leave balances tested.

More detailed information on the above items is provided hereafter. It should be noted this letter is critical in nature since it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this letter were furnished to Nebraska Health and Human Services System (HHSS) to provide them an opportunity to review the letter and to respond to the comments and recommendations included in this letter. All formal responses received have been incorporated into this letter. Responses have been objectively evaluated and recognized, as appropriate, in the letter. Responses that indicate corrective action has been taken were not verified at this time.

We appreciate the cooperation and courtesy extended to our auditors.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PAYROLL DISBURSEMENTS

COMMENTS AND RECOMMENDATIONS

1. Timesheet Approval

Good internal control requires a documented supervisory review of timesheets.

We noted three of seventy timesheets tested were not approved by the employee's supervisor.

Without a documented supervisory review of timesheets, errors may be made in amounts paid to employees.

We recommend procedures be implemented which ensure a documented supervisory review is completed of all timesheets.

HHSS Response: During a meeting with all Human Resource Managers on September 27, 2001, I emphasized the need for a supervisor's signature on all time sheets.

2. Retirement Withholdings

Neb. Rev. Stat. Section 84-1307(1) R.S. Supp., 2000 states, "The membership of the retirement system shall be composed of (a) all permanent full-time employees who have twenty-four continuous months of service and who have attained the age of thirty and (b) all permanent full-time or permanent part-time employees who have twelve months of service within a five-year period, who have attained the age of twenty, and who exercise the option to join the retirement system."

Neb. Rev. Stat. Section 84-1308(1) R.R.S. 1999 states "Each employee who is a member of the retirement system shall pay or have paid on his or her behalf a sum equal to four and thirty-three hundredths percent of his or her monthly compensation until such time as he or she has paid during any calendar year a total of eight hundred sixty-four dollars, after which time he or she shall pay a sum equal to four and eight-tenths percent of his or her monthly compensation for the remainder of such calendar year." Neb. Rev. Stat. Section 84-1309 R.R.S. 1999 states that an amount equal to one hundred fifty-six percent of the amounts deducted shall be credited to the State Employees Retirement Fund.

We noted retirement deductions were not withheld from two termination payments. Also, no State contribution was made for these termination payments. The employees were members of the State retirement plan.

We recommend procedures be implemented which ensure retirement contributions are withheld from termination payments and State contributions are made.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PAYROLL DISBURSEMENTS

COMMENTS AND RECOMMENDATIONS

2. Retirement Withholdings (Concluded)

HHSS Response: During my review of the situation we found that the deduction codes for retirement withholdings were inadvertently stopped. The income adjustments coding to pay the final leave payout were coded correctly. But, because the retirement codes were stopped prior to the income adjustment posting, no retirement contributions were deducted. The two payroll staff involved have been contacted and understand how this affected the payout. Instructions were relayed to them as to when the retirement code should be stopped.

3. Incorrect Termination Payments

Good internal control requires procedures to be in place to ensure termination payments are made in the correct amounts. Nebraska Employee Information System (NEIS) Manual Procedure 7.12 defines the calculation method for termination payments.

Four of twenty-nine termination payments tested were incorrect. One employee's termination payment was calculated using an incorrect pay rate for vacation leave balance, resulting in an underpayment of \$59.98. One employee was not paid for vacation leave earned in the final pay period, resulting in an underpayment of \$81.69. One employee was underpaid \$301.54 for vacation leave balance. One employee was overpaid \$4.13 for vacation leave balance.

We recommend procedures be implemented which ensure termination payments are correctly calculated.

HHSS Response: Of the four termination payments, the largest amount of \$301.54 was due to an input error on the amount paid. This has now been corrected. The remaining three:

- The one for \$59.98 was due to an error in the hourly wage used by the payroll person.*
- The one for \$4.13 was paid using the wrong amount of leave balance. The employee was paid for 2 ½ hours instead of 2 hours.*
- The payment for leave payout in the amount of \$81.69 is correct. However, the 7.7 leave balance was not removed from the NEIS system. This is a manual process that is required when leave is paid. This has been corrected.*

4. Year End Leave Balancing

The maximum sick leave carryover balance according to Neb. Rev. Stat. Section 81-1323 R.R.S. 1999 was 1,440 hours. This maximum balance does not apply to employees under the Nebraska Association of Public Employees (NAPE) contract. The maximum vacation leave carryover balance according to Title 273 NAC 9-004.02 was 280 hours.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PAYROLL DISBURSEMENTS

COMMENTS AND RECOMMENDATIONS

4. Year End Leave Balancing (Concluded)

We noted three of 23 employees tested with errors in their vacation and sick leave carryover. Sick leave of 129 hours and 172 hours in excess of the allowable 1,440 hours was carried over and not forfeited by two employees. An incorrect amount of vacation leave was forfeited for one employee. The amount forfeited was 11.02 hours and 3.32 hours should have been forfeited.

When year-end leave balances are not correctly balanced an employee's leave balance carried into the next year is incorrect, which could affect termination payments, retirement payments, or leave used.

We recommend procedures be implemented to ensure leave balances are correctly balanced at year-end.

HHSS Response: These balances have now been corrected.

5. Negative Leave Approval

Nebraska Health and Human Services System – Human Resources Policies and Procedures Manual Chapter 9 Section 006.02 states, “Permanent employees, other than those on probation, in the HHS System may be advanced up to a maximum of 40 hours of sick leave. Vacation leave will not be advanced. Requests for advancement of sick leave shall be submitted in writing to the immediate supervisor, or designee, specifying the medical reason for the advancement and the number of hours requested. Substantiating medical documentation may be required. Additional sick leave may be advanced before the previously advanced sick leave has been repaid in full by the employee, at the agency head's discretion.”

Approval was not on file for ten of twenty-two employees tested who had negative leave balances. These ten included seven negative sick leave balances, two negative vacation leave balances, and one negative compensatory leave balance. They ranged from a negative of .5 to 55.72 hours.

When employees terminate with negative leave balances, reimbursement for the unearned leave may be difficult to obtain.

We recommend procedures be implemented which ensure negative leave is approved, or leave without pay is used, instead of allowing the employee to accrue a negative leave balance.

HHSS Response: I have communicated with the Human Resource Managers that employees are not entitled to use leave until they have earned the leave. The exception to this situation is with advancing 40 hours of sick leave. Whenever advancement of sick leave is approved, that approval must be in writing.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PAYROLL DISBURSEMENTS

COMMENTS AND RECOMMENDATIONS

5. Negative Leave Approval (Concluded)

In some of the ten cases tested, the negative leave was due to allowing the employee to use leave that was not yet earned within that pay period. This practice will stop.

The lack of substantiating medical documentation was based out of Regulation and Licensure. The policy requiring medical documentation for absences of five or more workdays has been reinforced with the administrative staff of that agency.

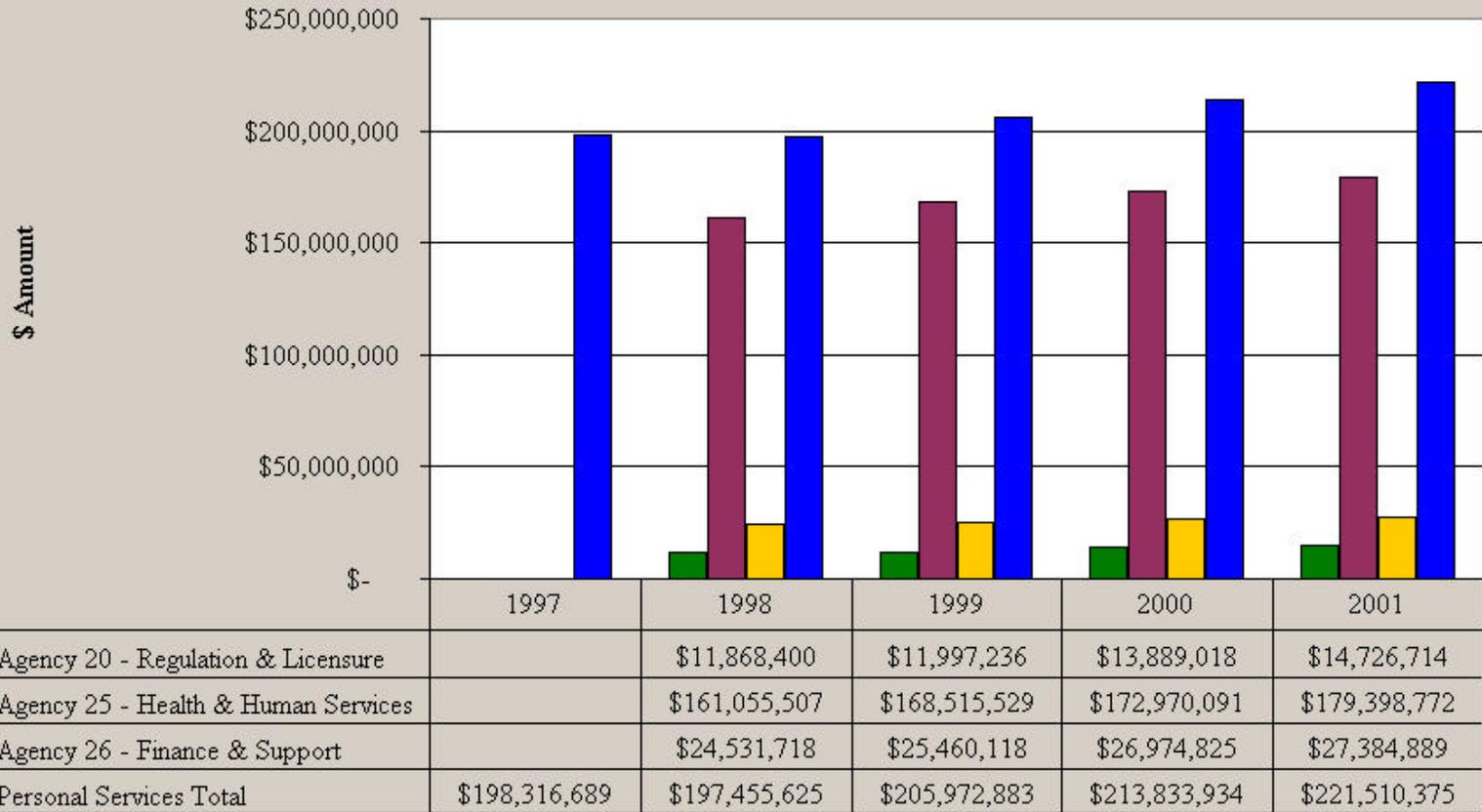
The audit requires the implementation of procedures to ensure that these errors do not occur. In each of the five issues raised, procedures are already implemented to prevent these types of errors. Therefore, instead of implementing procedures, the procedures which are already established will be reinforced.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PERSONAL SERVICES DISBURSEMENTS BY AGENCY
For the Fiscal Years Ending June 30, 1997, 1998, 1999, 2000, and 2001

<u>Agency</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Agency 20	n/a	\$ 11,868,400	\$ 11,997,236	\$ 13,889,018	\$ 14,726,714
Agency 25	n/a	161,055,507	168,515,529	172,970,091	179,398,772
Agency 26	n/a	24,531,718	25,460,118	26,974,825	27,384,889
Personal Services Totals	<u>\$ 198,316,689</u>	<u>\$ 197,455,625</u>	<u>\$ 205,972,883</u>	<u>\$ 213,833,934</u>	<u>\$ 221,510,375</u>
Change from previous year	n/a	-0.4342%	4.3135%	3.8165%	3.5899%

Note: Effective January 1, 1997, the Departments of Aging, Health, Public Institutions, and Social Services and the Office of Juvenile Services of the Department of Correctional Services were consolidated by the Nebraska Partnership for Health and Human Services Act. The newly created Health and Human Services System operates under the framework of three coordinating agencies: Finance and Support, Health and Human Services, and Regulation and Licensure.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PERSONAL SERVICES DISBURSEMENTS BY AGENCY
 For the Fiscal Years Ending June 30, 1997, 1998, 1999, 2000, and 2001



Note: Agency 20 - Regulation and Licensure, Agency 25 - Health and Human Services, and Agency 26 - Finance and Support.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PERSONAL SERVICES DISBURSEMENTS BY PROGRAM

For the Fiscal years Ending June 30, 1999, 2000, and 2001

<u>Agency/Program</u>	<u>Fiscal Year 1999</u>	<u>Fiscal Year 2000</u>	<u>Fiscal Year 2001</u>
Agency 20 - Regulation & Licensure			
Program 177 Administration/Operations	\$ 10,355,356	\$ 12,049,434	\$ 12,895,534
Program 178 Bureau Exam Boards	1,641,880	1,839,584	1,831,180
Total for Agency 20	<u>\$ 11,997,236</u>	<u>\$ 13,889,018</u>	<u>\$ 14,726,714</u>
Agency 25 - Health & Human Services			
Program 30 Tobacco Prevention and Control	\$ -	\$ -	\$ 38,647
Program 33 Department Central Office	64,896,593	75,452,239	79,654,780
Program 35 Respite Care	-	23,612	39,329
Program 315 Office of Juvenile Services	122,472	250,017	321,297
Program 355 Vision Impaired Operations	1,664,415	1,681,233	-
Program 361 Hastings Regional Center	12,737,476	12,738,547	13,006,723
Program 362 Norfolk Regional Center	10,326,057	9,677,132	10,281,139
Program 363 Lincoln Regional Center	16,597,887	17,027,331	17,726,561
Program 364 Juvenile Parole	773,690	637,360	582,347
Program 371 Youth Rehabilitation & Treatment Center - Geneva	2,804,973	2,796,497	2,818,519
Program 374 Youth Rehabilitation & Treatment Center - Kearney	4,665,971	4,408,732	4,645,492
Program 379 Omnibus Budget Reconciliation Act - Community Based Rehabilitation Services	37,969	57,756	60,491
Program 421 Beatrice State Developmental Center	25,568,804	25,722,750	27,051,709
Program 422 Developmental Disability Service Coordination	6,372,132	-	-
Program 510 Veterans' Home System Administration	231,892	341,198	423,175
Program 519 Veterans' Home - Grand Island	11,289,547	11,200,226	11,646,311
Program 520 Veterans' Home - Norfolk	3,438,380	4,163,270	4,529,206
Program 521 Veterans' Home - Scottsbluff	2,560,291	2,569,289	2,626,958
Program 522 Veterans' Home - Douglas County	4,300,023	4,166,426	3,873,005
Program 575 Byrne Grants	68,104	56,476	73,083
Program 621 Cancer Research Operation	58,853	-	-
Total for Agency 25	<u>\$ 168,515,529</u>	<u>\$ 172,970,091</u>	<u>\$ 179,398,772</u>
Agency 26 - Finance & Support			
Program 339 State Disbursement Unit	\$ -	\$ 50,834	\$ 60,994
Program 341 Administration	25,308,954	26,726,423	27,117,128
Program 558 Health & Human Services System Finance & Support Trust	151,164	143,882	147,995
Program 622 Cancer Research Aid	-	53,686	58,772
Total for Agency 26	<u>\$ 25,460,118</u>	<u>\$ 26,974,825</u>	<u>\$ 27,384,889</u>
Total Personal Services Disbursements	<u>\$ 205,972,883</u>	<u>\$ 213,833,934</u>	<u>\$ 221,510,375</u>

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PERSONAL SERVICES DISBURSEMENTS BY DIVISION
For the Fiscal Years Ending June 30, 1999, 2000, and 2001

Division Number	Division	Fiscal Year 1999	Fiscal Year 2000	Fiscal Year 2001
	Agency 20 - Health and Human Services System - Regulation & Licensure			
46	Consumer Health Services	\$ 1,402,455	\$ 1,362,110	\$ 1,254,121
47	Environmental Health Services	1,228,591	1,437,923	1,639,067
48	Environmental Disease & Vector Survey	1,254,985	1,388,983	1,443,771
49	Data Services	440,787	512,686	568,866
50	Director's Office	220,380	396,768	408,410
51	Public Health Assistance	157,330	137,655	166,743
52	Investigations	1,604,707	1,800,164	2,057,655
53	Performance Accountability	208,124	-	-
54	Regulations Analysis & Integration	340,396	364,879	383,656
55	Credentialing	3,982,136	5,325,000	5,613,634
56	Laboratory	604,491	656,345	694,362
57	Administration Services	401,683	502,185	490,491
62	Dental Health Programs	146,752	-	-
98	Cost Allocation	4,419	4,320	5,938
	Total for Agency 20	<u>\$ 11,997,236</u>	<u>\$ 13,889,018</u>	<u>\$ 14,726,714</u>
	Agency 25 - Health and Human Services System - Health and Human Services			
2	Director's Office	\$ 577,445	\$ 456,575	\$ 465,349
3	Visually Impaired	1,664,415	1,681,233	-
4	Developmental Disability	391,631	524,079	543,614
5	Beatrice State Developmental Center	25,568,805	25,722,750	27,051,709
6	Special Grants	56,886	51,485	45,493
7	Grand Island Veterans' Home	11,289,547	11,200,226	11,646,311
8	Hastings Regional Center	12,737,476	12,738,547	13,006,723
10	Chronic Disease Prevention & Control	1,317,613	1,291,155	1,295,814
11	Lincoln Regional Center	16,597,887	17,027,331	17,726,561
12	Family Health	1,307,661	1,389,937	1,636,908
13	Health Promotion & Education	520,063	777,787	803,813
14	Economic Assistance	1,532,059	1,599,626	1,693,862
15	Norfolk Veterans' Home	3,438,380	4,163,270	4,529,206
16	Child Support Operations	2,398,599	2,633,296	2,731,126
17	Preventive Health & Public Welfare	293,307	415,038	593,364
18	Scottsbluff Veterans' Home	2,560,291	2,569,289	2,626,958
19	Thomas Fitzgerald Veterans' Home	4,300,023	4,166,426	3,873,005
20	Community Support	455,763	245,655	231,280
21	Norfolk Regional Center	10,326,057	9,677,132	10,281,139
22	Aging & Disability Services	1,094,225	1,241,675	1,360,792
23	Management Support	243,917	165,370	195,221
24	Americorp	109,146	92,964	70,445
25	Child Care	1,219,709	157,379	157,388
27	Aging/Disability Services	531,463	562,958	590,825
28	Behavioral Health	969,063	1,054,856	1,069,561
29	Tobacco Education & Prevention Project	-	-	101,928

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PERSONAL SERVICES DISBURSEMENTS BY DIVISION (CONCLUDED)

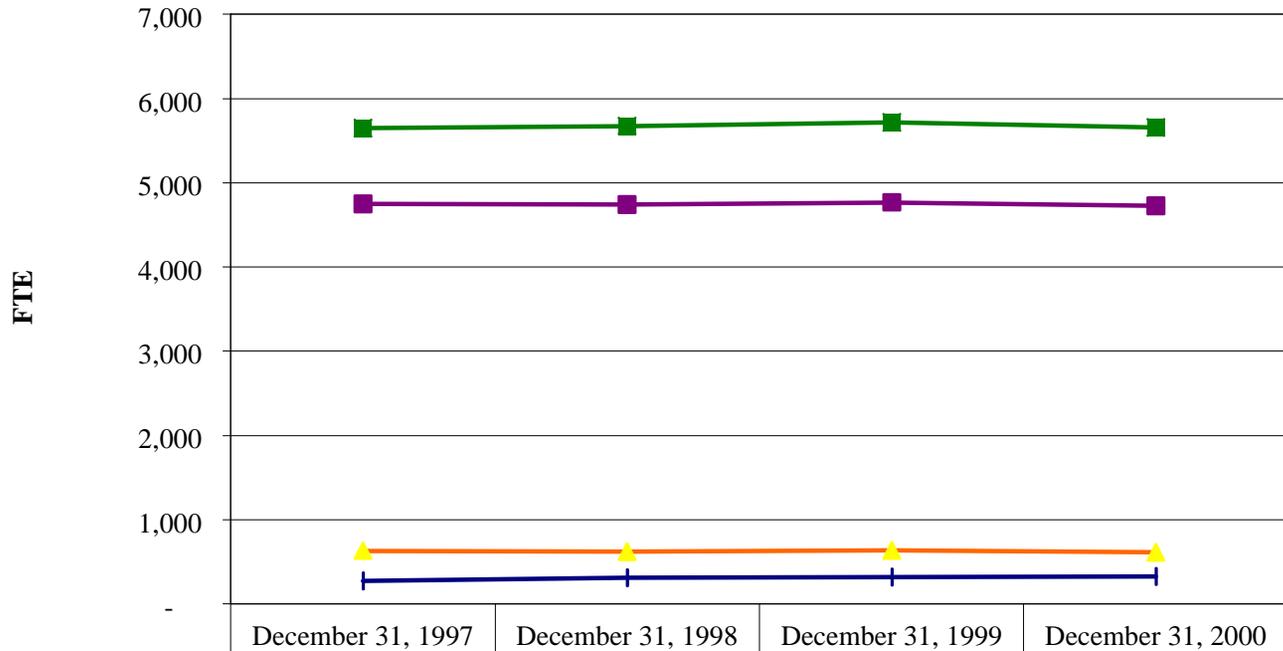
For the Fiscal Years Ending June 30, 1999, 2000, and 2001

Division Number	Division	Fiscal Year 1999	Fiscal Year 2000	Fiscal Year 2001
30	Local Office Administration	40,734	101,842	91,166
31	Panhandle District	4,205,039	4,546,832	4,744,268
32	South West District	4,260,604	4,635,974	4,889,748
33	North Central District	37,199	-	38,647
34	South Central District	7,505,853	8,218,669	8,772,761
35	North East District	8,573,508	9,407,405	9,964,117
36	South East District	54,239	-	-
37	Lincoln/Lancaster County District	13,980,623	14,834,494	15,354,188
38	Omaha District	19,422,270	20,696,154	21,792,607
40	Protection & Safety	1,055,800	1,213,043	1,330,782
41	Protection & Safety - Parole	8,189	-	-
42	Protection & Safety - Geneva	2,838,879	2,822,854	2,856,829
43	Protection & Safety - Kearney	4,700,169	4,438,851	4,680,265
44	Health Systems Planning	37,969	57,756	60,491
45	Veterans' Home Administration	231,891	341,198	423,175
61	Respite Care Services	-	23,612	-
98	Cost Allocation	61,132	25,368	71,333
	Total for Agency 25	<u>\$ 168,515,529</u>	<u>\$ 172,970,091</u>	<u>\$ 179,398,772</u>
Agency 26 - Health and Human Services System - Finance & Support				
1	Policy Secretary	\$ 232,022	\$ 295,268	\$ 322,760
60	Administrative Support	-	-	582,305
62	Customer Services	-	-	1,823,939
63	Technical Support	-	-	1,204,348
64	General Applications	-	-	118,422
65	NFOCUS Applications	-	-	1,039,395
66	Info Systems & Tech (IS&T) Charts Applications	-	-	1,025,442
67	IS&T Medicaid Managed Information System	-	-	27,300
68	IS&T Small Projects	-	-	630,050
70	Director's Office	196,741	224,139	171,592
71	Medical Services	3,432,968	3,772,570	3,833,937
72	Human Resources	2,383,900	2,443,965	2,510,362
73	Staff Development	1,888,621	2,081,972	2,242,723
74	Strategic Management Services	16,909	832,578	800,249
75	Legal Services	2,022,218	1,986,653	1,963,836
76	Computer Services & Technical Support	5,551,684	6,195,879	-
77	Financial Services	5,507,275	4,654,070	4,565,445
78	Communications & Regulatory Services	486,220	524,793	516,585
79	Support Services	3,650,226	3,860,128	3,913,519
97	Cancer Research	-	53,686	58,772
98	Cost Allocation	91,334	49,124	33,908
	Total for Agency 26	<u>\$ 25,460,118</u>	<u>\$ 26,974,825</u>	<u>\$ 27,384,889</u>
	Total Personal Services Disbursements	<u>\$ 205,972,883</u>	<u>\$ 213,833,934</u>	<u>\$ 221,510,375</u>

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PERMANENT FULL-TIME EQUIVALENTS USED
For the Years Ended December 31, 1997, 1998, 1999, and 2000

Agency	December 31, 1997	December 31, 1998	December 31, 1999	December 31, 2000
HHSS - Regulation & Licensure (20)	271.20	311.57	318.90	320.80
HHSS - Health & Human Services (25)	4,749.99	4,744.24	4,766.72	4,725.13
HHSS - Finance & Support (26)	630.64	621.49	634.07	612.61
Totals	<u>5,651.83</u>	<u>5,677.30</u>	<u>5,719.69</u>	<u>5,658.54</u>
Change from previous year	n/a	0.4507%	0.7467%	(1.0691%)

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
PERMANENT FULL-TIME EQUIVALENTS (FTE) USED
 For the Years Ended December 31, 1997, 1998, 1999, and 2000



	December 31, 1997	December 31, 1998	December 31, 1999	December 31, 2000
Agency 20 - Regulation & Licensure	271	312	319	321
Agency 25 - Health & Human Services	4,750	4,744	4,767	4,725
Agency 26 - Finance & Support	631	621	634	613
Totals	5,652	5,677	5,720	5,659

Calendar Year