



FULTON COUNTY

FULTON COUNTY, GEORGIA

OFFICE OF INTERNAL AUDIT

FULTON COUNTY PERSONNEL DEPARTMENT

**OPEN RECORDS REVENUE COLLECTION PROCESS
AUDIT**

MARCH 31, 2011

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Introduction

The Personnel Department of Fulton County is the custodian of personnel files for current and past employees of Fulton County, among other duties. In this capacity, the Department administers the Open Records Code of Georgia (O.C.G.A. 50-18-70) as it pertains to these records. Over the last five years, the average annual number of requests involving fees was 184 with average annual revenues of about \$1,600. These numbers do not include requests for the viewing of records for which no fees are charged.

Objective

Review the process that the Personnel Department uses to document and book revenue related to open records requests, and suggest, if necessary, any enhancements to that process.

Scope

The scope is limited to the process of documenting and handling money related to research and reproduction of personnel records in the Personnel Department.

Methodology

During our review of the open records request process in the Personnel Department, we conducted interviews with staff involved in the process. In addition, we also reviewed:

- The Georgia Open Records Codes O.C.G.A. 50-18-70 through 50-18-77.
- Fulton County Policy and Procedure number 600-10 regarding the implementation of the Georgia Open Records Act.
- Fulton County Policy and Procedure number 600-30 regarding the sale of County correspondence to private agencies or concerned individuals.
- Presentations about Open Records requests from the Fulton County Attorney's Office.
- All documentation related to the collection of money for open records requests during FY 2010 including:
 - Receipts
 - Invoices
 - Cash Receipt Forms, and
 - Requests for Inspections/Copy Personnel File Forms

Background

Recently, the Director of the Personnel Department had reason to believe that the current process used to record and book revenue related to researching and duplicating open records in his office was insufficient. He did not feel that the current process was in any way in violation of state and local laws; however he felt that a more streamlined process might be attainable.

Findings and Recommendations

Finding 1 – Non-Standardized Process

Based on the annual revenues recorded and the volume of requests, a streamlined approach to collecting, documenting, and booking revenue is preferred.

Currently there are two distinct processes by which open records requests are handled as it relates to personnel files. In general, requests by Fulton County employees for personal reasons are handled by the Payroll Division. Conversely, requests from outside sources are handled by staff in the Administration Division of the Personnel Department. In addition, records of fulfilled requests are documented and stored in different ways. Finally, revenue is collected through both processes and then combined before being sent to the Finance Department for booking.

The Personnel Department does not have any written procedures for creating two separate processes for handling open records requests based on whether the request was from outside or inside the organization. Interviews with staff indicated they believe that there was some distinction between the two requests that was worthy of separating the two processes.

The effects of separating the two processes include:

- Potential misplacement of checks or cash.
- Creation of inconsistent ways in which to document revenue including:
 - Receipts
 - Invoices
 - Writing basic information on envelopes that hold cash and/or checks
 - Requests for Inspections/Copy Personnel File form
- Making it very difficult to match what is booked in the financial system against what is actually collected

Recommendation

In order to reduce the risks associated with maintaining two separate processes as indicated above, the Personnel Department should combine the two processes. Contrary to current thought, there is no difference between a personal request for open records and a request made by a member of the public. In fact, County Policy and Procedure 600-10 states that County employees desiring to obtain open records for personal use above and beyond their scope of job duties, “must comply with the requirements of the Georgia Open Records Act, O.C.G.A. 50-18-70.”

The Personnel Department should also streamline the documentation process by incorporating all required information onto one document. Aside from information required by State laws and Fulton County Policy and Procedures, the forms should also include a breakdown of all charges (even if the final charge is zero) related to the open records request. This will aid in the reconciliation between the amount booked into the financial system and the records maintained in the Personnel Department.

Finding 2 – Excessive Number of Staff Involved in the Process

The process, which involves allowing access to or providing copies of open records, should be handled by as few staff as possible. In addition, training provided by the Office of the County Attorney suggested that departments should have an employee designated as record custodian so that all requests are handled in a consistent manner.

Presently, there are from 7 to 13 people handling open record requests and associated revenue in the Personnel Department. The number of staff assigned to processing open record requests is primarily due to perceptions of large volume and varying types of requests.

The effects of including excessive staff in this process include:

- Potential misplacement of checks or cash.
- Inconsistent handling of open records requests.

Recommendation

In order to minimize the risk of the effects mentioned above, the Personnel Department should remove as many people from this process as possible. In addition, one staff member should be tasked with being the “Records Custodian” with whom the responsibility of handling open records requests shall rest. This should not preclude the Records Custodian from supervising others who aid in this process.

Finding 3 – Receiving and Booking of Revenue

In regards to collecting money derived from the production of open records:

- County procedure 600-30 states that it is preferable for receipts of \$3.00 or more be collected by check. However, receipts under \$3.00 can be collected in cash.
- County procedure 600-30 also states that, “the Department Head shall forward payment to the Finance Department on a weekly basis.”
- Generally Accepted Accounting Principals require that revenue be accounted for in the most appropriate revenue line available in the County’s financial system.

Based on our analysis:

- It is not clear there is a requested method of payment.
- Money is typically stored in the Personnel Department until the entire Cash Receipt transmittal form (a form of the Finance Department) is full. When this form is full, whether it takes a day or two weeks, it is hand-delivered to the Finance department along with the receipts collected.
- Since 2007, revenue derived from the research, preparation, and reproduction of open records has been booked to the following revenue code: 100-215-2150-6490 (Subsequent Injury Reimbursement). This is an inappropriate revenue code.

Receipts are not forward to Finance on a weekly basis because of the infrequency with which revenue is received. Instead, they are kept in Personnel until the Cash Receipt transmittal form has been filled to capacity.

The possible effect of accepting cash using the current process is:

- The increased probability that cash can be stolen or misplaced.

The possible effect of not transferring receipts to Finance on a weekly basis is:

- Increased chance that cash and/or checks could be stolen or misplaced.

The possible effects of not booking revenue to the correct revenue line are:

- Historical, current, and future reporting of revenue will be inaccurate.

Recommendation

In order to minimize the risks mentioned above:

- The Personnel Department should reduce their involvement in cash handling whenever possible. Any amount collected should be forwarded to the Finance Department on a weekly basis based on County Procedure 600-30.
- The Personnel Department should accept checks to the extent possible for any revenue that is not accepted directly by the Finance Department (based on County Procedure 600-30).
- Revenue should always be booked to the most appropriate revenue line. This line is 100-215-2150-6178 (Open Records Request Fees).

Conclusion

Based on our review of the process involved in receiving, processing, and booking revenues related to open records requests within the Personnel Department, we did not find specific evidence of any of the following:

- Violations of State Laws
- Knowledgeable deviation from Fulton County Procedures

However, based on our review, it is our opinion that the Personnel Department adopt the changes recommended in this document in order to better insure that violations of State law and Fulton County procedures do not occur. In addition, these changes will decrease the likelihood that receipts will be mishandled.

It bears mentioning that even before this analysis occurred, the Personnel Department was already making changes that would move their organization towards the direction suggested in this document. However, the additional steps above should be taken into consideration moving forward.