



CITY OF ATLANTA
City Auditor's Office
Amanda Noble, City Auditor
404.330.6750

June 2022

Performance Audit:

Why We Did This Audit

We undertook this audit due to concerns about the length of time employees remained in extra help positions and the associated budgetary impact. This audit assesses whether controls are in place to manage extra help expenses across all funds.

What We Recommended

In order to increase transparency in extra help use and prevent personnel budget shortfalls, the Human Resources commissioner should:

- monitor the length of extra help positions and alert departments to expire or reclassify extra help positions
- work with departments to ensure extra help positions are classified correctly in Oracle
- expand the city's extra help policy to reflect current procedures
- freeze the corresponding vacant authorized position(s) when departments fund extra help positions with salary savings

To prevent personnel budget shortfalls, the Budget & Fiscal Policy chief should:

- work with departments ensure all associated position cost estimates are documented

For more information regarding this report, please use the "contact" link on our website at www.atlaudit.org

Extra Help

What We Found

The city has no mechanism to easily track extra help use and alert leadership when extra help positions are approaching the policy time limit to move employees into permanent positions, extend the position, or expire the position, which can impact personnel budgets. Extra help positions are created administratively and are subject to less oversight than the city's formal pay and classification system.

Although Human Resources' policy limits employees from remaining in extra help positions beyond a year, our review found:

- about 17% of extra help employees had been in their positions beyond one year, and one employee has held her extra help role since July 2013
- only 13% of filled extra help positions indicate whether they are temporary or to be reclassified and entered into a personnel paper

The existing extra help policy was last revised in 2007, before the creation of the Vacancy Review Board and the implementation of updated position creation and approval processes in 2019. The policy does not define which extra help positions are eligible to receive benefits. Cost estimates for extra help positions do not include the associated benefits costs for new extra help position requests, which may have contributed to personnel budget shortfalls. Analysis of benefits data showed that about 52% of the extra help employees listed have elected some or full health coverage.

Between fiscal years 2019 through 2021, of the city's 25 departments, 16 to 18 departments incurred an extra help budget deficit in at least one fiscal year. Many departments maintained other available personnel funds that could cover the extra help deficit, but between five and ten departments also incurred personnel deficits, indicating that the extra help deficit may have contributed to personnel budget overrun.

Management Responses to Audit Recommendations

Summary of Management Responses		
Recommendation #1: We recommend that the Human Resources Commissioner create and implement processes to monitor the length of extra help positions and alert departments and human resources business partners to expire extra help positions per the policy or to reclassify extra help positions in personnel papers per the request to fill process.		
Response: Agree	Status: Started	Estimated Completion Date (M/Y): July 2022
Recommendation #2: We recommend that the Human Resources Commissioner ensure departments indicate whether requested extra help positions are to be temporary or to be entered into a personnel paper on the request to fill form.		
Response: Agree	Status: Started	Estimated Completion Date (M/Y): July 2022
Recommendation #3: We recommend that the Human Resources Commissioner request indicators from departments with existing extra help positions that do not have indicators in Oracle.		
Response: Agree	Status: Not Started	Estimated Completion Date (M/Y): September 2022
Recommendation #4: We recommend that the Human Resources Commissioner expand the city's extra help policy to reflect current procedures and make departments aware of the updated policy in key areas: <ul style="list-style-type: none"> Define specific circumstances in which position numbers can be reused Define when an extra help employee is eligible to receive benefits Define the length of time of transitional periods 		
Response: Agree	Status: Started	Estimated Completion Date (M/Y): July 2022
Recommendation #5: We recommend that the Human Resources Commissioner freeze the corresponding vacant authorized position(s) when departments fund extra help positions with salary savings.		
Response: Disagree	Status: Not Started	Estimated Completion Date (M/Y): N/A

Recommendation #6:

We recommend that the Human Resources Commissioner establish criteria for approving positions when the Budget Office forecasted a deficit in personnel spending.

Response:

Agree

Status:

Implemented

Estimated Completion Date (M/Y):

N/A

Recommendation #7:

We recommend that the Budget and Fiscal Policy Chief prepare more complete cost estimates that include associated benefits costs on the request to fill form.

Response:

Agree

Status:

Not Started

Estimated Completion Date (M/Y):

July 2022