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**Winnebago County, IL**  
Operational and Organizational Assessment of Human  
Resources and Finance

August 3, 2018



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# Table of Contents

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Executive Summary .....	1
<b>Baker Tilly Contact Information</b> .....	2
Strengths .....	3
Operational and Organizational Assessment.....	4
Project Scope, Methodology and Report Structure .....	4
Operational and Organizational Assessment - Detailed Findings and Recommendations .....	5
<b>Finding 1</b> .....	5
<b>Finding 2</b> .....	7
<b>Finding 3</b> .....	8
<b>Finding 4</b> .....	9
<b>Finding 5</b> .....	10
<b>Finding 6</b> .....	12
<b>Finding 7</b> .....	13
<b>Finding 8</b> .....	14
<b>Finding 9</b> .....	16
<b>Finding 10</b> .....	17
<b>Finding 11</b> .....	18
<b>Finding 12</b> .....	19
<b>Finding 13</b> .....	20
<b>Finding 14</b> .....	21
<b>Finding 15</b> .....	22
<b>Finding 16</b> .....	23
<b>Finding 17</b> .....	24
<b>Finding 18</b> .....	25
<b>Finding 19</b> .....	26
<b>Finding 20</b> .....	27
<b>Finding 21</b> .....	27
<b>Finding 22</b> .....	29
Next Steps for County-wide Continuous Improvement.....	30
Appendix A – HR Director Position Responsibilities and Competencies.....	31
Director of Human Resources.....	31
Appendix B: Compensatory Time .....	33
<b>Compensatory Time Agreement</b> .....	35
Appendix C – Sample Financial Responsibility Matrix.....	36
Appendix D – Illustrative Responsibilities Matrix .....	38
Appendix E – Sample HR Flyer .....	40
Appendix F – Recommended HR Support Levels .....	41
Appendix G – Sample Employee Departure Checklist .....	44

## Executive Summary

In March of 2018, Winnebago County (the County) engaged Baker Tilly Virchow Krause, LLP (Baker Tilly), to perform an operational and organizational review of the county-wide finance and human resource functions. Currently, within the County, human resources (HR) and finance services are delivered from both centralized departments and representatives within departments throughout the County. The goal of the study was to critically examine the organizational structure, operational procedures and technology used to deliver finance and human resources services and determine if there were opportunities to increase efficiency, enhance the use of technology and improve the operational effectiveness of these functions. Through the analysis, Baker Tilly also considered industry best practices and risk and internal controls. Having a decentralized service delivery component throughout the County can create challenges in process efficiency, communication, policy compliance, customer service, and managing controls. This review was conducted in two phases.

Phase One focused on data collection and documentation for the current organizational structure and operations. This included data gathering and documentation of current operations, identification of the services that are provided, and assessment of the staffing needs to perform expected duties. To that end, the primary objectives of Phase One of this review were to:

- > Identify the current staffing levels, functional staffing assignments, service approach, stakeholders, and understand current responsibilities by conducting in-person individual or group interviews;
- > Conduct organizational and operational analyses to identify operational efficiencies, gaps and opportunities for process improvement of finance and human resources services;
- > Identify shared resources and responsibilities between staff in order to minimize overlap;
- > Research and compare current organizational structure against best practices; and
- > Assess the use of technology in support of management and operations.

As part of Phase Two, Baker Tilly conducted an analysis using industry standards, interviews, document review, best practice, and research. Baker Tilly provided the County with recommendations to achieve its strategic objectives. Specifically, Baker Tilly provided the following for Phase Two:

- > Identified high-impact improvement areas; focused redesign efforts on those areas through the identification of current industry standards;
- > Identified and quantified areas where efforts are duplicated and could be streamlined;
- > Identified findings in key human resource and finance functions within the County; and
- > Prepared recommendations of key findings with justification and potential implementation strategies.

This report contains twenty-one findings and recommendations in the following broad areas:

- > Establishing a strategic Human Resource department;
- > OSHA compliance training;
- > Employee onboarding;
- > Employee off-boarding;
- > Tyler Munis utilization and adoption;
- > Family Medical Leave Act (FMLA) management;
- > Recruitment strategy;
- > Employee departure checklist;
- > Defining roles and responsibilities for Human Resource related functions;
- > Reclassification recommendations; and
- > Duplicative efforts due to system deficiencies, lack of employee training on systems, or inefficient processes.

We do not recommend that the County attempt to implement all the recommendations in this report at the same time. Therefore, recommendations are assigned a High, Medium or Low priority as well as an implementation time frame. The table below contains a list of recommendations by category.

	Implement within six (6) months	Implement within six (6) to 18 months	Implement after 18 months
High Priority	5	5	
Medium Priority	2	6	1
Low Priority		1	2

The Baker Tilly project team would like to thank the County's steering committee and staff for their participation in this project and all of the effort dedicated to producing this report.

## Baker Tilly Contact Information

Should you have any questions regarding this report, please do not hesitate to reach out. Contact information is provided below.

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## Strengths

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During the course of our review, the Baker Tilly team noted several areas of strength at the County that should be highlighted as part of this process. These are listed below in no particular order.

- > Circuit Clerk has a strong electronic time and attendance approval process within Munis. Team leads take ownership of reviewing the employee time and the department HR person reviews and approves the time prior to sending it to finance
- > The Sheriff's office has a strong and efficient electronic time and attendance system in place.
- > Interviews indicated satisfaction with the County's current finance team and support the objectives it has in place.
- > Interviews indicated satisfaction with the convenience and utilization of the wellness center for new employee drug and physical screening.
- > Interviews indicated that departments are enthusiastic in obtaining additional training on Munis and improving functionality.

# Operational and Organizational Assessment

## Project Scope, Methodology and Report Structure

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### Project Scope

Baker Tilly was engaged to evaluate the delivery of finance and human resource services throughout Winnebago County. Our analysis and methodology was designed to examine and address organizational issues including staffing levels and competencies, organizational design, technology use and process efficiency. The goal of the study is to determine effective delivery of human resources (HR) and finance services and optimization of the County's resources.

### Project Methodology

To achieve the project objectives, we conducted the following activities:

- > Held over 45 on-site interviews with representatives from over 24 County Departments/Divisions
- > Reviewed key documentation, including job descriptions, budget documents, and operational policies and procedures.
- > Based on the outcomes of interviews, analysis and documentation review, documented initial findings of potential high impact areas.
- > Conducted further analysis, benchmarking and research to validate the findings and recommendations found in this report.

### Report Structure

The findings and recommendations begin with the high priority recommendations, followed by medium and low priority recommendations. Within those categories, the number of the finding does not indicate the priority of the recommendation. For example, finding and recommendation one (1) do not necessarily take priority over finding and recommendation two (2).

We do not recommend that the County attempt to implement all recommendations at once. Therefore, each recommendation contains an implementation time frame of either within six (6) months, within six (6) months to 18 months, or after 18 months. The County should focus attention and resources on implementing recommendations that are listed as high priority and have an implementation time frame of within six (6) months.

# Operational and Organizational Assessment - Detailed Findings and Recommendations

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## Finding 1

**Finding:** The Human Resources Department functions on a transactional level with varying support and involvement with the departments. Services provided are typically at the request of the department and interviews indicated that the HR Department does not proactively initiate guidance or tools to serve in a more strategic or tactical capacity. Interviews indicated that some departments are unaware of services the HR Department can provide or are hesitant to solicit support from the HR Department due to inconsistent response times and execution. The varying service levels lead to inconsistent application of HR functions across the County and potentially inconsistent compliance with HR regulations. Departments indicated documented guidance, tools or training in the following areas would be useful:

- > Timesheet templates
- > Onboarding guidance
- > Off-boarding guidance
- > Disciplinary policies and procedures
- > Recruitment and hiring processes
- > Supervisor training
- > Labor relations and employment law
- > Retirement planning

**Recommendation:** Transition the role of the Human Resources Department to a strategic partner to guide the County's human capital management in alignment with strategic priorities and competitively position the County as a leading employer.

### **Recommendation Detail:**

HR management within the industry has evolved to emphasize proactive, customer-centric services to strategically leverage the most costly resource expenditure of most organizations (human capital) and to effectively compete for talent. For example, an increasing number of HR functions within organizations:

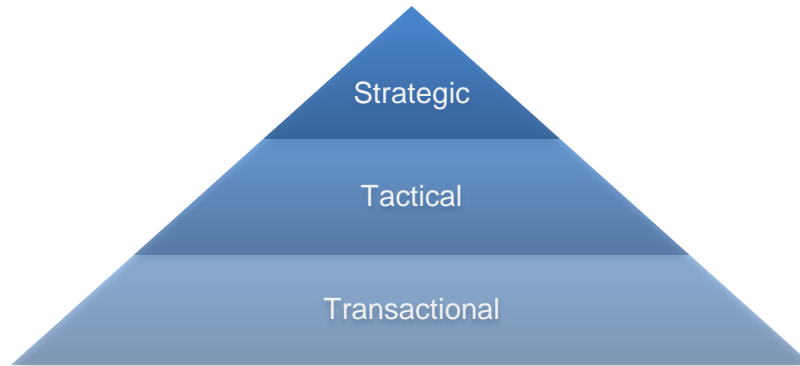
- > Advise internal customers to best align personnel budgets with strategic priorities
- > Design employee progression and development plans to enhance retention
- > Provide recruitment insight to effectively target top candidates
- > Help tie key decisions about classification and compensation to business needs

This strategic support is increasingly important as competition for staff grows, particularly for positions that are specialized and can cross-over from the public to the private sector. Thus, HR management has evolved into human capital management as a strategic approach to optimize personnel assets. To transition to a high impact HR organization, the County will need to utilize the HR Department as a strategic partner.

Currently the County's HR function is focused almost exclusively on transactional activities and provides some tactical activities. The following are typical HR functional categories:

- > **Transactional:** Administrative, order-taking. For example, updating an individual employee's HR records, locating a training program for an individual. Completing this work efficiently and effectively is a requirement to earn credibility to work strategically
- > **Tactical:** Offer solutions or specific actions to address customer needs. For example, analyzing position classifications, offering training programs, advising on department restructures
- > **Strategic:** Work that moves the organization into a favorable or new position by supporting one or more courses of action developed by the organization's leaders:
  - o Long term (two or more years)
  - o Linked to one or more business goals

- Solution neutral in early stages of partnering. For instance, when a department manager approaches with a tactical request, the focus is on the result the client seeks to achieve. HR proposes ideas for analyzing the root causes of the problem and resists the urge to provide immediate solutions
- It is macro (focuses on department, function, or entire enterprise)



To facilitate HR as a strategic partner and realize enhanced effectiveness and efficiency, we recommend that the role of the Director of Human Resources be emphasized as the key leader for human capital management matters. The Director of Human Resources should serve as a leader who facilitates the process for key decisions relative to human capital strategy and HR frameworks (i.e., HR leader, advisor, and driver of human capital strategy development and execution).

The individual in this position must possess certain qualities, qualifications, and skills, and must demonstrate the ability to function in a key strategic role within a complex organization. Please refer to [Appendix A](#) to review a full listing of the desired responsibilities, competencies and experience for a Director of Human Resources.

**Implementation Time Frame:** Within six (6) months

**Priority:** High



## Finding 2

**Finding:** Supervisors are tracking compensatory time off for employees. They update and provide this information when the time is being used or paid out to a departing employee. Compensatory time off is solely being tracked by each department, and no mechanisms/controls are in place to confirm accrual banks for compensatory time off.

Furthermore, supervisors enter final payouts on an employee's time card as additional hours worked (e.g. all accrued compensatory time) on an employee's final payroll. As a best practice, this function is typically owned by the Payroll Department. Ownership of the final payout calculation at the supervisor level exposes the County to potential fraudulent or inaccurate reporting.

The County was aware of the compensatory time- off tracking procedures and specifically asked Baker Tilly to further investigate to understand the processes in further detail.

### **Recommendation:**

The County should develop policies and procedures that clearly define compensatory time eligibility and delineate responsibility of approval and tracking of compensatory time earned to the Payroll division. In our discussions it was identified that the County recognized this finding in earlier discussions and have made it a priority.

### **Recommendation Detail:**

Per the Fair Labor Standards Act (FLSA), unique provisions for compensatory time off are applicable to local government entities. We recommend that the County follow best practices and establish a written compensatory time policy that aligns with federal regulation. Listed below are guidelines that the County may incorporate when developing a compensatory time off policy. The Federal Department of Labor provides additional guidance at <https://www.dol.gov/sites/default/files/overtime-government.pdf> and federal policy related to eligibility and payouts for compensatory time that can be referenced for guidance can be found at <https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/fact-sheets/compensatory-time-off/> and <https://www.law.cornell.edu/cfr/text/29/553.27>.

- > Compensatory time-off is in lieu of a cash payment for overtime worked
- > Exempt and non-exempt employees are eligible for compensatory time
- > Establish compensatory time off arrangements pursuant to applicable collective bargaining unit agreements and memorandums of understanding
- > Compensatory time off should be allocated at 1.5 hours earned per each additional hour worked
- > Compensatory time should be granted unless time taken will "unduly disrupt" operations
- > Most local government employees may accrue up to 240 hours of compensatory time (non-law enforcement and emergency response personnel) and have a carry-over period after which time a payout structure is applied with defined pay rates<sup>1</sup>

Additionally, we recommend that the County centralize tracking of compensatory time within the payroll function, similar to the current centralized tracking of overtime. Mirroring the current approval structure for overtime, we recommend that department supervisors approve the compensatory time earned and Payroll tracks the compensatory time-off accruals and communicates time earned on the weekly accrual sheets that are distributed to the departments. Centralized tracking establishes accountability so that employees properly receive compensatory time off earned and mitigates the County's exposure to fraudulent tracking and accumulation of time.

Lastly, we recommend that payroll complete the final accrual bank calculation for final payment of all employees. Given that payroll is centrally tracking leave accruals, upon receiving final approved timecards from supervisors, the payroll division has the most accurate source of information to properly deduct accrual hours for final payout calculations. Should the County move to county-wide electronic time keeping, an integrated system with Munis should be able to auto calculate all remaining accruals to generate a final payroll check.

In [Appendix B](#), we have included additional guidance as well as a sample compensatory time policy.

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<sup>1</sup> Prior to finalization of any County policy, we recommend that the County review the policy with a labor attorney to ensure that the policy does not conflict with any existing County policies, governing codes, or bargaining agreements.

**Implementation Time Frame:** Within six (6) months

**Priority:** High

### Finding 3

**Finding:** It has been identified that some departments utilize petty cash and handle cash payments. There is no clear policy developed that documents internal controls for handling cash. Each department handles cash differently based on its own internal process. Additionally, Munis could be used to handle cash receipting and invoicing for the majority of County departments but is primarily being underutilized. Departments that are utilizing petty cash include:

- > Planning, Zoning, Mapping- Petty cash used for change
- > River Bluff-Petty cash for change and resident account payouts
- > Highway- Petty cash for change
- > Coroner – Petty cash for change and some cash taken in for payments

#### **Recommendation:**

Create a Petty Cash Policy and Procedure for the departments to follow and create processes to implement periodic cash counts of petty cash funds.

#### **Recommendation Detail:**

We recommend that the County create a Petty Cash Policy and procedure to provide departments guidance of practices to follow to mitigate risk of fraudulent behavior. In creating the policy, we recommend that the County include the following best practices:

- > Require each department to maintain detailed logs of transactions performed from the petty cash fund. Specifically, departments should track:
  - o Name of individual receiving the disbursement
  - o Date and time of disbursement
  - o Purpose of disbursement
  - o Amount of disbursement
  - o General ledger expense account for the disbursement
  - o Signature of individual receiving the disbursement
  - o Receipt documenting the expense related to the disbursement
  - o Signature of the petty cash monitor approving the disbursement
- > Require the petty cash monitor to receive approval for use of the petty cash fund
- > Require that disbursements are booked at time of disbursement to the proper account. Alternatively, if entries are booked in batches, ensure that there is adequate support to retrace the transaction if needed.
- > Departments should count the petty cash and reconcile to the general ledger on at minimum a monthly basis.
- > Incorporate roles for separation of duties. The employee that holds the physical custody of the petty cash should be different than the employee that records related activity in the general ledger. The employee with approval authority should not physically disburse the cash. The employee with approval authority may record the related activities.
- > Create a policy for surprise cash counts to be performed by the County Auditor and to investigate any variance between expected and actual cash.

**Implementation Time Frame:** Within six (6) months

**Priority:** High

## Finding 4

**Finding:** Interviews indicate that there is a lack of tracking and training in place to ensure compliance with OSHA training requirements.

**Recommendation:**

It is recommended that the Human Resources department play a central role in managing OSHA training compliance throughout the County. Human Resources will track, audit, provide support, and identify what trainings should be completed by departments. Departments will be responsible for obtaining training but will rely on Human Resources as a strategic partner and resource.

**Recommendation Detail:**

To ensure that the County is protected and educated on health and safety and workforce standards the Human Resource department must play a role to ensure County compliance with OSHA.

Understanding that training requirements by department may vary based on departmental responsibilities, it is recommended that the Human Resources department identify and track trainings from a compliance standpoint.

While Human Resources will play a role of ensuring training requirements are communicated, department leadership should be responsible for obtaining and administrating trainings. As departments obtain required trainings, tracking information should be communicated to the Human Resources Department.

The Human Resources Department would act as the administrator and conduct audit duties to ensure all departments are compliant with OSHA training requirements. The Department will act as a strategic partner that would provide supporting documentation and other resources to County departments to support training objectives.

The Human Resources Department's key support functions for County departments should include:

- > Identify training requirements
  - o Requirements should be communicated to each department
- > Track training throughout departments
  - o Tracking information should be obtained from departments and managed in the Human Resources Department
- > Audit departments for OSHA training compliance
  - o Human Resources should conduct audits based on a pre-defined timeline (e.g. every 6 months)
- > Provide supporting documentation and resources
  - o Human Resources should be responsible for providing documentation and resources to departments to support their training needs. Resources can include training program information or OSHA documents.
- > Communicate any changes or vital information
  - o Human Resources should provide any information on new requirements or changes to existing requirements that may impact departments

**Implementation Time Frame:** Within (6) months

**Priority:** High

## Finding 5

**Finding:** The HR Department is not guiding County recruitment in a strategic manner. Numerous departments reported hiring and recruiting challenges. The HR Department's current practice is to post open positions solely to the County website and a local newspaper. Departments that hire for more specialized positions, or positions that are not frequently open, commented that the public does not readily associate the County as an employer for those positions. Therefore, hiring for the positions by solely posting to the County website and a local newspaper does not elicit a strong applicant pool. Currently, Departments are responsible for identifying and posting to additional outlets.

In transitioning to providing strategic recruitment support, we would expect the HR Department to perform the following functions:

- > Develop a compensation strategy to competitively position the County in the market.
- > Provide guidance of the job description development to ensure descriptions are compliance with federal regulation.
- > Review incoming resumes for minimum qualifications prior to passing applications to departments.
- > Retain an applicant pool of qualified employees to potentially expedite the hiring process.
- > Track hiring metrics to identify areas for process improvement.
- > Track metrics related to the return-on-investment of posting outlets used.

**Recommendation:** Create a strategic recruitment plan that encompasses a compensation strategy and tactical recruitment support for all departments. Provide best practice and compliance guidance for job description development and interviewing. Track return-on-investment and recruitment life cycle metrics to inform decision making.

### **Recommendation Detail:**

The County's workforce is the foundation for the County to not only continue current operations, but make progress on current and future strategic initiatives. The HR Department should play a leading role in helping the departments attract, recruit and retain talented individuals.

In transitioning to providing strategic recruitment support, the HR Department should perform the following functions:

- > Develop a compensation strategy for non-bargaining unit positions to competitively position the County in the market and align the compensation strategy with the County's succession plan (e.g. exceeding the market if possible for critical positions that are hard to recruit)
- > Provide HR expertise related to salary benchmarks and competitiveness when negotiating contracts with bargaining units and provide additional industry expertise as requested
- > Provide guidance of job description development to ensure essential job functions reflect position core competencies and collaborate with hiring managers to accurately define minimum qualifications
- > Ensure hiring practices are aligned with federal regulation and interview processes provide hiring managers with sufficient confidence in the candidate's ability to perform job functions
- > Adequately understand department functions to enable review of incoming resumes for minimum qualifications prior to passing applications to departments
- > Retain an applicant pool of qualified employees to potentially expedite the hiring process
- > Track hiring metrics to identify areas for process improvement
- > Track metrics related to the return-on-investment of posting outlets used

Tracking of recruitment metrics will enable the County's ability to optimize the hiring process and measure return-on-investment of job posting outlets and HR support levels. Recommended metrics to track include:

1. Time to fill: published job opening to candidate acceptance
2. Time to hire/accept: Application intake to candidate acceptance
3. Source of hire
4. First-year attrition: managed attrition (terminated employees) and unmanaged attrition (employee voluntarily leaves)
5. Quality of hire: First year performance rating
6. Applicants per opening: completed applications received/position
7. Selection ratio: number of hired candidates/total number of candidates
8. Cost per hire: Advertising costs, time spent by HR, new hire training cost, new hire onboard cost
9. Offer acceptance rate: number of offers accepted/number of offers extended
10. Percent of open positions: Total number of open positions/total number of positions in the organization
11. Application completion rate: applications completed/total applications received
12. Recruitment funnel effectiveness for each stage: number of applicants who completed the state/total number of applicants who entered the stage
13. Source effectiveness and cost: applications receive per source/posting cost and offers made/posting cost

**Implementation Time Frame:** Within six (6) months

**Priority:** High

## **Finding 6**

**Finding:** The County has inefficient processes in place that has resulted in essential workflow functions being disabled such as allowing end users to scan and attach supporting documentation to transactions (e.g., invoice batches). This has produced duplicative and inefficient processes. Inefficiencies exist due to a lack of system adoption, and lack of employee training.

**Recommendation:** The County should evaluate Munis to ensure it is being fully utilized, establish formal training, promote adoption, and develop procedures for Munis functions.

### **Recommendation Detail:**

Munis is a robust ERP system which the County should take advantage of in order to reduce reliance on paper processes, enhance internal controls, and reducing transaction processing times.

The County should reevaluate Tyler Munis functionality and begin leveraging the system to meet the County's needs. Below are examples of County process inefficiencies that could be eliminated through enhanced use of Munis:

- > Administrative staff manually transfer employee timecards to payroll Excel documents and then the aggregate Excel timecard documents are imported into Munis. If employees entered their time into Munis, supervisors could review and approve time in Munis and then payroll would have the data needed to process payroll, with time entry only having occurred once.
- > Departments track and compare their staff's time banks against a bi-weekly Munis payroll report. Time banks can be tracked in Munis and accessed by employees and supervisors which would eliminate the need for the separate report.
- > Supervisors use a paper requisition form to obtain requisition numbers for job postings. Requisitions can be completed electronically within Munis, validated against the personnel/position budget and hiring supervisors would have access to the requisition number once the requisition was approved.
- > Departments track employee anniversary dates and send personnel change forms to payroll in order to process 1% anniversary date increases. These can be set up to automatically process within Munis.

Once system capabilities are verified and turned on the County must obtain formal training for its employees to promote adoption. Training and system improvements alone will not only improve inefficiencies, but the County should also incorporate additional Munis functions into written procedures. This will improve adoption and eliminate time-consuming manual processes by integrating a new culture in the County operations.

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** High

## Finding 7

**Finding:** FMLA hours are not tracked within the HR Department but are tracked manually via an Excel spreadsheet at the department level. Hours are tracked on a rolling year and the employees who track the FMLA are self-educated. Transitioning to an electronic timekeeping system may allow the County to use FMLA codes or utilize a more robust FMLA tracking system.

**Recommendation:**

It is recommended that the County track FMLA hours in one centralized location such as HR/Payroll. The County should utilize an electronic time keeping system that has the capabilities to track FMLA hours. Eliminating department tracking, management, and paper processes will minimize risk and challenges.

**Recommendation Detail:**

FMLA hours should be tracked in one centralized location such as HR/Payroll. Each department should not be monitoring its own FMLA as that can pose challenges and risks.

The County has various options to address its FMLA tracking. First, if the County centralizes its time and attendance system, it is recommended that the County use Tyler Munis to manage and track FMLA. An electronic timekeeping system can enable the County to use FMLA time codes for tracking purposes.

Second, if the County identifies FMLA tracking is not possible within its timekeeping system it is recommended that the County utilize another leave management software for FMLA and various other absences. The County should use software that has integration capabilities to the current financial system that easily allows for information to travel between different systems.

Utilizing an electronic tracking system will create an efficient, less time-consuming process for the County. The benefits of using an electronic tracking software for FMLA include:

- > Ease of use
- > Compliance
- > Automated workflows
- > Accessibility to view and track employee FMLA hours

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** High

## Finding 8

**Finding:** In a decentralized operating environment such as the County, it is important that staff in centralized departments, as well as those performing semi-autonomous functions in decentralized departments, have the appropriate certifications, professional licensure and training to process County transactions accurately and efficiently. Required certifications and ongoing training expectations have not been set for key County personnel which puts the County at risk, especially in the areas of Finance and HR.

**Recommendation:**

We recommend that the County provide support for relevant certification and ongoing training opportunities for employees who perform HR and Finance functions across the County.

**Recommendation Detail:**

Employees who serve in finance functions across the County initiate a large volume of the County's financial processes and as such are key for ensuring proper execution of County policies. Those who perform HR functions at the departments provide the first line of support to department employees and are essential for executing HR practices and maintaining County compliance with required regulation. As such, it is important for the central departments to provide ongoing training to guide the departments' actions, provide direction for best practices, and encourage standardized processes and consistent levels of service across all departments.

Additionally, it is important for HR and Finance Department staff to undergo continuing education in their fields of expertise to provide the County with best practice recommendations and updates to remain compliant with ever changing state and federal regulation. Listed below are recommended qualifications and certifications for positions within the Finance and HR Department, potential professional association resources for the County, and benefits for supporting ongoing training and education for County employees.

***Recommended Qualifications and Certifications***

- > Chief Financial Officer
  - o Required education of a bachelor's degree with 10 -15 years of related experience or equivalent work experience. Preferred education and experience includes an MBA and CPA or CMA certification.
- > Budget Analyst
  - o Required education of a bachelor's degree in business, accounting, finance or a similar field or equivalent work experience and two years of related experience. Preferred experience in governmental budgeting at the county level and certified government financial manager certification from the association of government accountants
- > Payroll Accountant
  - o Required education of a bachelor's degree in business, accounting, finance or a similar field or equivalent work experience and two – four years of related experience. Preferred experience in processing payroll at the county level and certified from the American Payroll Association.
- > Accounts Payable Clerk
  - o Required education of an associate's degree in business, accounting, finance or a similar field or equivalent work experience and one – two years of related experience. Preferred education of a bachelor's degree and experience processing accounts payable at the county level.
- > Director of Human Resources
  - o Required: Bachelor's degree with ten to twelve years of progressive HR management experience, including leading an HR division or department within the public sector (preferably a county) or a combination of higher-level private sector HR leadership and higher education or manager experience within a public sector environment. Preferred: Master's degree in Human Resources Management or a similar master's degree program and HR certification through SHRM or IPMA-HR.
- > HR Personnel Officer Sr.
  - o Required: Bachelor's degree with five to seven years of HR experience or equivalent work experience. Preferred: Experience at the county level and a Master's degree in



Human Resources Management or a similar master's degree program with two to four years of experience and HR certification through SHRM or IPMA-HR

- > HR Personnel Officer
  - o Required: Bachelor's degree with one to three years of HR experience or equivalent work experience. Preferred: Experience in the public sector at the county level and HR certification through SHRM or IPMA-HR.

***Common Finance and Human Resources Professional Association Certifications***

- > The Government Finance Officers Association (GFOA) provides ongoing training courses throughout the year
- > International Public Management Association for Human Resources (IPMA-HR) <https://www.ipma-hr.org/>
- > The Society for Human Resource Management (SHRM) <https://www.shrm.org/>
- > HR Certification Institute (HRCI) <https://www.hrci.org/>

***Certification Benefits to the County***

- > Professional certification provides employees the knowledge base of function specific best practices to help the County improve its operations and identify areas for risk mitigation.
- > Continued education credits are required for professionals to retain most certifications. As such, employees remain abreast and can communicate to the County developing compliance and regulatory concerns to allow the County to proactively adjust operations or create action plans to adjust operations if needed.
- > Provides employees access to a knowledgeable network of professionals with whom they can collaborate and learn effective process improvements

Additionally, we recommend that the County reassess current job descriptions and incorporate requirements of relevant certifications and licensures to ensure incoming staff have the appropriate knowledge base.

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** High

## Finding 9

**Finding:** The Finance Department has been working to standardize processes, implement internal controls and quality assurance standards and better utilize the County's primary financial system, Tyler Munis. As part of this effort, the County wants to ensure that financial transactions are performed by personnel at a level within the organization that promotes process efficiency while maintaining quality and that personnel performing those transactions have the appropriate background, skillset and tools to perform financial transactions.

### **Recommendation:**

The County can achieve its goals of sound financial practices and process efficiency without having to make wholesale changes to its organizational structure. Rather, through implementation of the items laid out in the recommendation detail, the County can institute a strong financial governance culture and framework.

### **Recommendation Detail:**

Our experience indicates that the most efficient organizations push responsibilities out to the lowest level of the organization as possible and use sound governance practices to maintain transactional quality and internal controls while freeing up higher level employees to focus on strategic activities. As it relates to the finance functions being performed throughout the County

1. Roles relative to processing financial transactions should be clearly defined and communicated. In [Appendix C](#) we have included a matrix of common financial functions and where we recommend they be performed within the organization: centrally, decentrally or through a hybrid approach. The County should adopt this matrix to best suit its needs and clearly communicate roles and responsibilities.
2. Many hybrid functions only work if the decentralized personnel performing the function are equipped with the appropriate skillset, training and tools to successfully and accurately execute financial transactions. To that end, we recommend that the County:
  - a. Require all departmental personnel performing accounting transactions such as bank account reconciliation, grant management, journal entries and cash receipting reconciliations to possess at least a two-year accounting degree or three to five years of relevant experiencing performing similar duties.
    - i. The County may require higher-level qualifications for personnel performing these functions in large or complex departments.
  - b. Require all departmental personnel performing AR invoice preparation, AP invoice entry or other clerical financial related transaction to possess a high-school diploma, GED and one to three years of relevant experience.
  - c. Require all personnel performing any level of financial transactions in the accounting system to go through initial and ongoing system training for proper system use.
  - d. Establish policies and process and procedure documentation for all financial functions. These documents should not only address County policy, but provide detail on how to perform transactions within the financial system. Department personnel performing financial transactions should be trained on these documents as part of the onboarding process.

3. Having both formal and informal training and coaching avenues stimulates interdepartmental collaboration and quicker adoption of new policies and technologies. The County should establish a Finance user group whose membership includes Finance Department staff as well as all departmental personnel performing financial transactions. This group should meet regularly and each meeting should include:
  - a. A learning component related to a finance policy or finance system process
  - b. A question and answer component where departmental personnel can clarify interpretations of a policy or functionality within the system
  - c. An informal component where departmental personnel and Finance Department personnel interact informally. This component often helps strengthen relationships and results in increased information sharing, coaching, and employee development

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** High

### Finding 10

**Finding:** Roles and responsibilities of Human Resources staff within the HR Department and department employees that perform HR functions are not clearly defined. Ill-defined roles result in redundancy of action, slower process times, and potential miscommunication or misapplication of HR regulations. Defined roles set clear expectations for process owners and approvers to expedite procedures.

**Recommendation:** The County should develop a formal HR and payroll governance model which clearly defines functional strategy, roles and responsibilities and a formal accountability framework.

#### **Recommendation Detail:**

The County should create a roles and responsibilities matrix which clearly delineates responsibilities between the HR Department and other County departments. Currently, there is some variance in the support that the HR Department provides to County departments. Where possible, the services that the HR Department provides should be standardized. Baker Tilly has created an ideal future state model of the roles and responsibilities matrix which the County can use as a base. This is included in [Appendix D](#).

The roles and responsibilities matrix also serves to detail responsibilities by role within the HR Department and within the departments it serves. For example, for disciplinary actions, we would expect ownership of leading disciplinary action and making the final decision to occur at the department level, and specifically the Department Director would have the final decision and the supervisor would lead the process. Within the HR Department, we would expect an HR Personnel Officer Sr. to serve as the subject matter expert to support the department and the Director of HR would only become involved for discipline of senior level employees or extremely sensitive situations. As a second example, when dealing with employee grievance administration, we would expect ownership of administering the process to fall completely within the HR Department. Specifically, an HR Personnel Officer Sr. should lead the administration, and the Director of Human Resources should become involved only for extremely sensitive cases or when it involves senior management.

The responsibilities matrix is created upon the basis that at their core, HR departments should be customer centric and the values, vision, and mission of the HR function should be driven by the priority of providing customers with the HR services they need to carry out the mission of the County. The HR function has not clearly defined its HR philosophy and mission, nor has it communicated to County stakeholders how their approach to fulfilling specific HR roles will help achieve this vision. The current HR Department has the opportunity to reenergize the role that HR plays to ensure that human capital is managed and linked to the organization's overall success.

An option to launch HR's rebranding effort through internal communications is to distribute an HR flyer which shares HR's mission and function, and reintroduces the HR team and refined responsibilities. Refer to [Appendix E](#) for an HR flyer example. To engage the community and further build trust, the Director of Human Resources needs to lead a nuanced approach to communicate customer-centric solutions in the context of policy and regulatory compliance.

Departments expressed varying needs of support levels. In general, larger departments have enough capacity for dedicated or partially dedicated staff to perform HR functions. Alternatively, the smaller departments heavily looked to the HR Department to provide those services. [Appendix F](#) provides a matrix of recommended HR support levels by department.

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** High

### Finding 11

**Finding:** The HR Department can establish a more collaborative relationship with the Circuit Clerk, Sheriff's Department, and River Bluff. These departments have employees who are dedicated, or almost fully dedicated, to providing HR services. As such, there is an opportunity to share knowledge, resources and tools.

**Recommendation:** The HR Director should establish a collaborative relationship with the HR professionals in the Circuit Clerk, River Bluff, and the Sheriff's Department to facilitate buy-in of future HR initiatives and share implementation tools and strategies that have worked effectively at the department level.

#### **Recommendation Detail:**

As the HR Department progresses toward building strategic initiatives and providing tactical services, we recommend that the HR Director actively engage and foster a relationship with the HR professionals within the Circuit Clerk, River Bluff and Sherriff's Department. These departments operate relatively autonomously and have built formalized services for department recruitment, onboarding, performance reviews, training, and off boarding. Furthermore, some individuals have participated in ongoing HR training courses. As such, these individuals serve as an excellent internal network to learn from and understand what is working effectively at the department level. Active communication and collaboration between the HR Director and these departments can facilitate buy-in and identify potential challenges or factors to consider when rolling out County-wide HR initiatives.

**Implementation Time Frame:** Within six (6) months

**Priority:** Medium

## Finding 12

**Finding:** The County does not have an automated process for compensation changes based on the annual 1% longevity increases. Currently, salary increases must be requested by departments that track anniversary dates.

**Recommendation:**

It is recommend that the County utilize Tyler Munis' additional functionality to manage compensation changes and longevity. Utilizing additional features of Tyler Munis within the payroll module will eliminate the cumbersome process of inputting changes and provide accurate tracking information to departments. This should eliminate paper requests and use of additional systems such as Excel.

**Recommendation Detail:** The County's current payroll system should be utilized to its fullest capabilities which will allow for automatic longevity calculations and contractual compensation changes. If additional functionality is activated in the Tyler Munis payroll module it will accommodate union and non-union employees. The County would be able to track anniversary dates and automate its annual 1% increases as well as accommodate any future contractual changes. This is simply a function of tracking the anniversary date to the employee record and add the contractual rules to the position record. For example, the annual 1% increase can be set up on all eligible positions. Employees are tied to a specific position within the system, and their employee record would contain the additional information (the anniversary date) to process that change automatically.

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** **Medium**

### Finding 13

**Finding:** Time off requests are made through request forms, which are checked against the bi-weekly payroll print out from Munis and approved by a manager.

**Recommendation:**

It is recommended that the County utilize an electronic time keeping system that tracks and provides work flow for time off requests. The system would eliminate a paper process, streamline approvals, and provide transparency to employees. As the County explores time keeping systems it should ensure functionality to manage time off requests.

**Recommendation Detail:**

County departments currently utilize a paper time off request form that is validated and approved by supervisors against a Munis payroll report.

Previous findings identified that the County utilizes various timekeeping processes and systems. Based on the earlier recommendation, the County should attempt to utilize existing electronic time keeping systems. If the current systems do not meet the County's needs it should consider purchasing a time and attendance system that meets the County's need and integrates with Tyler Munis, such as ExecuTime.

It is recommended that the County utilize an electronic time off request approval or input process within an electronic timekeeping system. The system's functionality should allow time banks to be updated based on accruals and year to date usage.

Establishing an electronic time off request or input function is one of the benefits of an electronic timekeeping system. This additional functionality would eliminate time spent by supervisors inputting time off requests and confirming time banks. Enabling this functionality will:

- > Track and update time banks providing transparency to staff.
- > Allow staff the ability to input time off requests based on time banks.
- > Eliminate duplicative process of checking against payroll reports to confirm time banks.
- > Eliminate a paper process.
- > Minimize errors.
- > Identify and reduce fraudulent time use.
- > Accessibility to employees to manage and view time banks.

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** **Medium**

## Finding 14

**Finding:** The County's single check run per month creates inefficiency in the check run process through the generation of numerous off-cycle checks. Departments that need off-cycle checks complete a pre-paid check request form. The Treasurer's Office also sets aside checks for vendors or Departments who prefer to pick their checks up directly to expedite the payment process. Transitioning to a weekly or bi-monthly check-run cycle can smooth employee workflows and streamline processes. Furthermore, the payment cycle may provide the County cost savings with vendors who offer discounts for expedited payments. We have worked with several clients who have seen significant cost savings by taking advantage of favorable payment terms with highly-utilized vendors. The County acknowledges this challenge and has placed it as one of its priorities.

### **Recommendation:**

To expedite the accounts payable process and build in efficiencies, the County should move to a process where payments are made to vendors on a weekly basis. The County Board should be approving any payables on a bi-monthly basis and only be approving payments over a certain threshold. For example, the Board may be provided a report showing all payments made during the reporting period, but only be responsible for approving those over a certain threshold, such as \$50,000. Therefore, payments under the \$50,000 threshold could still be made on a weekly basis, and just provided to the County Board for reporting purposes.

### **Recommendation Detail:**

The County has many checks and balances built into the purchasing and accounts payable process including, department level approval, Finance approval, County Auditor review and approval, and Treasurer review and issuance of payment. Given this level of review, it is reasonable that the County Board only approve payments over a certain threshold, such as \$50,000. These approvals should take place at each bi-monthly meeting.

Moving to this process would allow the County to pay the majority of payables on a weekly basis, with payments larger than \$50,000 being approved on a bi-weekly basis. For transparency purposes, the County Board would still be provided a bi-weekly report showing all payment activity within the reporting period.

Moving to a shorter accounts payable cycle would provide many benefits to the County, including:

- > Reduction or elimination of the need for the "pre-paid", off-cycle check requests
- > Smoothing out the workflow of the Accounts Payable staff across the month
- > Ability to pay vendors on-time within 30 day payment terms
- > Potential to negotiate early payment discounts with recurring or high dollar value vendors
- > Encourage employees to submit invoices immediately upon receiving them, rather than "sitting" on them until month-end

**Implementation Time Frame:** within six (6) months

**Priority:** **Medium**

## Finding 15

**Finding:** The Accounts Payable (AP) Coordinator verifies that the information entered into Munis matches the information on the invoices received but does not require additional documentation. The County Auditor checks for correct coding of the expenses. Procedures can be redesigned to better use the County Auditor for in-depth review of department transactions.

**Recommendation:**

Re-define the responsibilities of the County Auditor to perform in-depth audits of department compliance with the County's procurement policy through the AP process. Re-define the responsibilities of the AP Coordinator to double check proper coding against the general ledger (GL) and execution of a two or three way match.

**Recommendation Detail:**

The County can expand the function of the AP Coordinator to include monitoring that department purchases are correctly coded to the GL. This is a responsibility that typically falls within the AP Department. We also recommend that the County establish an AP policy that requires either a two or three way match. The AP Coordinator should also be responsible for checking that supporting documentation for the two or three way match is provided with the invoice.

Tyler Munis has the ability to automate both a two-way and a three-way match. As the County moves forward with implementing the Tyler Content Management functionality, we highly recommend receiving training from Tyler to learn how to use the system to automate this process.

Transitioning the role of the County Auditor to conduct in-depth department audits over defined time-frames allows the County Auditor to perform functions that are better aligned with its core functions. The Illinois State code distinctly lays out the role of the County Auditor in the Accounts Payable Process (55 ILCS 5/3-1005).<sup>2</sup>

**Implementation Time Frame:** within six (6) to 18 months

**Priority:** **Medium**

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<sup>2</sup> <http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=005500050HDiv%2E+3-1&ActID=750&ChapterID=12&SeqStart=13500000&SeqEnd=14400000>



## Finding 16

**Finding:** The County does not have a cohesive compensation approach. Departments set the salary expectations for non-bargaining unit positions and communicate the salaries to the Human Resources Department during the position requisition phase. Departments are responsible for researching and determining the salaries to be competitive in the market. A best practice compensation plan ensures equity of pay across departments for positions with similar skillsets, aligns job descriptions with job functions, and strategically sets compensation for market competitiveness.

**Recommendation:**

The Human Resources Department should establish a County-wide compensation plan for non-bargaining unit positions to strategically allocate resources and establish salaries per the decided market percentile.

**Recommendation Detail:**

The Human Resources Director should lead the assessment of the County's position classifications for bargaining and non-bargaining units and create a county-wide compensation plan to establish the desired compensation approach.

The compensation plan should consider:

- > Where the County would like to position itself for market competitiveness
- > If the County has the ability to increase salaries for hard to recruit for positions
- > Prioritizing resources for the County's critical positions (as identified through a succession plan)
- > Calculating and sharing the total compensation plan as a marketing tool

Concurrent with creating the compensation plan, the County should review and update job descriptions to confirm alignment with current job functions.

**Implementation Time Frame:** within six (6) to 18 months

**Priority:** **Medium**

## Finding 17

**Finding:** The HR Department does not have documented procedures for supervisors and managers to guide the off-boarding process or convey the off-boarding process to employees. Guidance is currently verbally provided on an as-needed basis and as such, is dependent on a supervisor's ability to reach an HR employee and steps may not be consistently conveyed or remembered since all guidance is verbal. The County is also dependent on department supervisors to track and collect all assets during an employee off-boarding. Exit interviews are initiated by employees and are not built into the off-boarding process. A formal off-boarding process will allow the County to track retention metrics, manage assets, initiate a consistent off-boarding experience for all employees, and communicate expectations and roles to supervisors and employees.

### **Recommendation:**

Establish a formalized off-boarding process to document the employee's departure, transition employee responsibilities, obtain employee assets, and interview the employee to learn potential future improvements for employee retention. The HR Department should lead the development of the standard process and timeline and receive execution support from the departments. An off-boarding checklist can be used to supplement this process, a sample checklist can be found in [Appendix G](#).

### **Recommendation Detail:**

We recommend that the County establish a formalized off-boarding process. An off-boarding process serves the purpose to mitigate potential legal and security threats and also to elicit feedback from employees for organizational improvement. Additionally, a well-executed off-boarding process leaves a positive impression for employees who may consider returning to the County in the future. The list below outlines the core tasks of an off-boarding process with a short description of guidelines and process owners.

	<b>Off-boarding Task</b>	<b>Process Owner</b>
1	Initiate communication to HR and the Department team	Supervisor
2	Obtain formal resignation letter and provide employee relevant benefit documents (e.g. 401k, insurance, etc.)	Supervisor may initially obtain the letter but should pass it to the Personnel Officer Sr. Personnel Officer Sr. should communicate benefit documents
3	Transfer employee's knowledge through written documentation and shadowing	Supervisor
4	Prepare and communicate final work requirements and due dates	Supervisor
5	Conduct an exit interview to obtain honest feedback and critiques	Personnel Officer Sr.
6	Recover organization assets	Supervisor (list provided by Personnel Officer Sr.)
7	Retain contact information for potential future recruitment	Personnel Officer Sr.
8	Update internal security access and remove from internal documents and meetings	Information technology and Supervisor

Additionally, the County may use Munis' HR module workflow to track and aggregate employee assets and retain resignation and exit interview documentation.

**Implementation Time Frame:** After 18 months

**Priority:** **Medium**

## Finding 18

**Finding:** It has been identified that multiple timekeeping systems, including paper, are being used. Departments that are using a paper process have the opportunity to utilize one of the County's existing timekeeping systems to eliminate the paper process.

Timekeeping Systems Utilized by the County:

- > Maintenance Department
  - o Electronic badge system
- > River Bluff
  - o Attendance Enterprise
- > Sheriff's Department
  - o In-Time
- > State's Attorney
  - o Attendance Enterprise

### **Recommendation:**

It is recommended that the County identify a centralized electronic timekeeping system to eliminate manual, paper, and decentralized process. The County utilizes Tyler Munis to process payroll but still tracks time on paper and excel before it is entered in Munis. It is recommended that the County consider purchasing ExecuTime as its timekeeping system. As referenced in the finding, departments also utilize electronic timekeeping systems that the County has the opportunity to migrate over to if those systems would better meet the County's needs.

### **Recommendation Detail**

The County should identify an electronic timekeeping system that will meet its needs. The County also has an opportunity to use one of the electronic timekeeping systems utilized by other departments.

It is also recommended that since the County utilizes Tyler Munis it should examine its ExecuTime time and attendance functionality. ExecuTime streamlines time and attendance and payroll functions. It has the capability to:

- > Handle complex time tracking rules and pay codes
- > Create an automated and integrated approach to time management.
- > User-friendly web-based interface for supervisors and staff
- > Ability to integrate with other time keeping systems

Utilizing a system such as ExecuTime will create an effortless process that will:

- > Reduce costly errors
- > Simplify time and attendance tracking
- > Eliminate paper processes

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** **Medium**

## Finding 19

**Finding:** There is a lack of Munis training throughout the County that has resulted in underutilization of the Munis system. Some departments seem to have a greater understanding of Munis functionality than others. For example, some departments take advantage of and use grant and project numbers within Munis, while others do not, and track grant and project-related expenses in Excel. Munis training will promote adoption and utilization of functions that allow for efficient and streamlined processes.

The County has already taken steps to more effectively leverage the Tyler Munis system and is obtaining training from Tyler. As the County moves forward in developing resources and educating its workforce in Munis it is recommended that the County utilize this recommendation as a resource and guide.

### **Recommendation:**

The County can obtain training directly from Tyler for all employees identified as regular users or it can identify employees throughout the County who are super-users and have those employees trained by Tyler and then provide training to other County employees (i.e. train-the-trainer). The County should also develop procedural documents with key functions of Munis for end users.

### **Recommendation Detail:**

Training is essential to providing staff the knowledge and resources needed to utilize a system in its full capacity. Currently, Munis is not being utilized in all County-wide operations due to the lack of adoption and training. It has been identified that multiple personnel that take on functions of accounting, administrative, personnel transactions, reporting, and budget management require Munis training. To promote adoption and utilization, County staff need to be trained to understand the full functionality of critical modules within Munis.

Implementing and conducting County-wide training can be an overwhelming task for systems such as Munis. To ensure training is effective, it should be continuous and tracked to understand outcomes. It is recommended that the County obtain and provide Munis training to staff. To achieve the success of this strategic training approach, two options are recommended for the County.

#### Option 1

- > The County has the opportunity to work with Tyler to obtain training on its platform directly. The County can obtain training for all personnel that utilizes Munis. The training that is received does not need to be a full dive into the system but only cover key modules that are essential in County operations. Departmental training should focus on cashiering, budget, reporting, and invoicing. Other key focus areas can be identified with department input.

#### Option 2

- > It has been identified that various department personnel have a greater understanding of Munis and its functionality. These individuals would be considered super or power users of the system. The County should obtain training for these key individuals from Tyler. Once they have obtained the training, they would become key resources within the County. The County would utilize these super users to train their departments internally. Super users would become key points of contact for departments to address questions. This would be a more cost-effective option for the County.

#### Procedural Documentation

- > Regardless what option the County chooses it is also recommended that the County develop documented procedures for key functions within Munis for end users. This documentation will act as a resource for departments and new employees as they are on-boarded with the County. These documents will supplement any training that is provided by either Tyler or super users.

**Implementation Time Frame:** Within six (6) to 18 months

**Priority:** **Medium**

## Finding 20

**Finding:** Human Resources performs administration of the code hearing function which is an administrative task that distracts from the core mission of an HR department. Allocating time to code hearing administration decreases the HR Department's ability focus on HR services.

**Recommendation:**

Move the responsibility of code hearing administration to the Regional Planning and Economic Development Division or the Circuit Clerk.

**Recommendation Detail:**

Code hearing administration does not align with human resource functions. As such, placing code hearing administration within the HR Department confuses the communication to departments of the function that HR serves within the County and misaligns the use of HR personnel's time. Given that code violations are administered by the Regional Planning and Economic Development Department, we recommend that the code hearing administration function move to this division or to the Circuit Clerk where code hearing violations are held. Code hearing paperwork preparation and filing, assistance with walk-in questions, data-entry for court appearances, completion of violation liens and notification letters all fall within functions that can be managed at an administrative level.

Based on our review of other Illinois counties, it is more common to have code hearing administration fall within either the department/division that issues the code enforcement violations or the department/division which conducts the hearing and collects fines.

**Implementation Time Frame:** within six (6) to 18 months

**Priority:** Low

## Finding 21

**Finding:** The County does not have a robust onboarding program that uses onboarding to set the expectations and begin establishing the work culture for the employee's full tenure. The onboarding process currently consists of a half-day session that reviews benefits and policies and procedures. Departments are responsible for identifying and setting their own onboarding needs beyond that. A strategic onboarding approach creates multiple face-to-face contacts throughout the employee's first year as a tool within the employment lifecycle and transitions into a performance management program to continue the employee development and support.

**Recommendation:**

The County should develop a new onboarding program for incoming employees. The onboarding program should be facilitated, updated, and managed by a committee made of Human Resource and departmental personnel. The committee would take a strategic approach to onboarding and establish an orientation structure, develop training schedules, obtain feedback, and become a resource to new County employees. The onboarding process should play a role for up to one year in the employee life cycle and incorporate departmental needs.

**Recommendation Detail:**

The County should develop a structured onboarding program that fulfills County expectations and departmental needs for the employment life cycle.

The County can take the following steps to create a best practice onboarding program:

1. Establish an onboarding committee to set expectations, identify needs, set agendas, manage onboarding, track, and obtain feedback. The committee should consist of about ten to twelve departmental representatives with representation from a diverse set of County departments. The objective of this committee is to manage, identify, and incorporate overlapping needs with the general onboarding session. While the central HR Department handles benefits and County policies, each department will create its specific onboarding training with the support of County HR as a resource and partner. This committee will establish an onboarding program and participate in employee orientations and trainings. This committee should:

- > Establish an agenda for onboarding that encompasses an employee's life cycle throughout the first year.
- > Develop and incorporate department orientations with the County's orientation to provide understanding of County-wide and department operations.
- > Develop job specific onboarding as Central HR should be a resource for departments to develop training.
- > Identify training and resource needs for employee onboarding.
- > Develop training schedules for the first 30 days for new employees that includes on the job and classroom environment training to address key functions, roles, and responsibilities.
- > Create a retention strategy for feedback from employees to identify areas of improvement and address questions during and after the onboarding process.
- > Establish onboarding timeline with milestones every 30, 90, and 180 days. The County should include various milestones that include:
  - o Within 30 days-County HR workshop
  - o First 90 days- Hands on departmental training
  - o After 180 days- Assessment

2. The onboarding process should begin prior to the employees first day and should last for about one year. There is no set standard for timelines but it has been identified that the best practice is to maintain the process for one year. The County should consider incorporating pre-boarding activities that would occur prior to the employee's first day. Establishing pre-boarding activities would allow the County to complete essential HR tasks, before the employee's first day, that otherwise would inundate the onboarding experience. Some pre-boarding activities include:

- > Providing a benefit summary
- > Completion of documentation required by the County
- > Setting up direct deposit set up
- > Introducing the onboarding agenda/schedule

3. The onboarding program should be updated based on employee feedback and used as a tool for talent retention. This approach allows the County to focus on new employees and develop a culture of growth. While benefits and perks are attractive, the onboarding process can set the tone for the future of the employee. Providing the opportunity to ask questions, learn, and properly integrate into the culture can ensure employees are comfortable and well prepared to advance in their career.

**Implementation Time Frame:** After 18 months

**Priority:** Low

## Finding 22

**Finding:** It has been observed in interviews that County departments support the implementation of a performance management system. Interviews indicate that some departments are not conducting any evaluations while others utilize their departmental performance evaluation. Departments that utilize an employee performance evaluation find it valuable for employee growth and performance management. Currently, the County has identified the need for a standardized performance management program.

### **Recommendation:**

It is recommended that the County develop and implement a County-wide performance management system. Performance management should be tracked by the Central HR Department and used by departments to promote growth and retain employees. The system should ensure that key areas are included such as feedback, planning, input, and review.

### **Recommendation Detail:**

The County is developing components of a performance management program. Departments are conducting evaluations and utilize a form from Human Resources for an annual goal setting process. In order to establish a standardized performance management system the County should utilize this recommendation as a guide and resource for best practices.

Develop a County-wide performance management program that utilizes current HR systems. A performance management program will allow the County to give insight on employee performance over a period of time that can measure growth. Some benefits include:

- > Clarifies the employee's role.
- > Creates an opportunity for self-development.
- > Provides a structured process.
- > Clarifies expectations and allows to set up long and short-term goals.
- > Concerns and issues can be addressed.
- > Monitors the success of employees.

In many cases, organizations have systems in place that have too many objectives which can result in a performance management program's failure. In order for the County to implement an effective performance management program it should ensure that these key functions are included:

- > **Performance planning:** Address and review the employee's performance expectations and clearly define goals and end results.
- > **Ongoing feedback:** Provide developmental and positive feedback. Address specific behaviors and plan steps for development needs. This should happen at regular intervals throughout the performance evaluation cycle.
- > **Employee Input:** Obtain employee feedback on accomplishments, issues, and performance.
- > **Performance evaluation:** Performance factors and expectations should be communicated. Show distinctions to explain evaluation results.
- > **Performance review:** Provide a recap of all feedback and address any outstanding points from the performance management review process.

**Implementation Time Frame:** After 18 months

**Priority:** Low

## Next Steps for County-wide Continuous Improvement

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The County showed a commitment to continuous improvement and organizational sustainability by commissioning this study of Finance and Human Resources functions. In order to ensure accountability for implementing the recommendations in this report, the Steering Committee should assign an “owner” to each recommendation and schedule regular status check-ins to monitor progress on the recommendations.

Additionally, Baker Tilly works with many County and municipal clients who conduct operational and organizational reviews on a regular and rotating basis. This practice not only prevents departments from falling into the pattern of the “status quo” or just doing things the way they have always been done, but it also reassures County leaders and elected officials that proper internal controls are in place, processes are efficient and effective, and that the County is on the forefront of implementing best practices.

Based on our experience working with similarly-sized counties, the following departments/divisions should be prioritized for review:

1. Information Technology
2. Highway
3. Sheriff's Office

Other counties and municipalities we work with aim to complete one to two departmental reviews per year.



## Appendix A – HR Director Position Responsibilities and Competencies

The position functions below are adapted from SHRM position descriptions for the County to use as a base for future position descriptions.

### Director of Human Resources<sup>3</sup>

The Director of Human Resources is directly responsible for the overall administration, coordination, and evaluation of the HR function.

#### *Essential Functions*

1. Serves as a strategic partner to County leadership to optimize human capital resources
2. Listens to senior leadership and department leaders' needs and communicates customer-centric HR solutions in compliance with County policy and Federal regulation
3. Builds a collaborative HR culture and educates the community of everyone's role and ownership of HR functions
4. Oversees the annual review for improvement of the organization's policies, procedures, and practices on personnel matters
5. Maintains knowledge of industry trends and employment legislation to ensure compliance
6. Maintains responsibility for organization compliance with federal, state, and local legislation pertaining to all personnel matters
7. Communicates changes in the organization's personnel policies and procedures, and ensures that proper compliance is followed
8. Assists executive management in the annual review, preparation, and administration of the organization's wage and salary program
9. Coordinates or conducts exit interviews for high level employees to determine reason for separation
10. Consults with legal counsel, as appropriate or as directed by the County Administrator, on personnel matters
11. Works directly with department directors to assist them in carrying out their responsibilities on personnel matters
12. Recommends, evaluates, and participates in staff development for the organization
13. Develops and maintains an HR information system that meets the organization's personnel information needs
14. Hires, develops, and supervises the HR staff to build complimentary expertise and qualifications
15. Participates on committees and special projects and seeks additional responsibilities

#### *Desired Previous Experience and Education*

1. Required: Bachelor's degree with ten to twelve years of progressive HR management experience, including leading an HR division or department within the public sector (preferably a County) or a combination of higher-level private sector HR leadership and higher education or manager experience within a public sector environment. Preferred: Master's degree in Human Resources Management or a similar master's degree program.
2. Proven ability to work well across departments.
3. Experience with leading an HR function or department developing effective strategy and frameworks to ensure impactful and consistent institution-wide labor relations approaches.
4. Deep understanding and experience implementing effective frameworks to ensure compliance with HR regulations and legal requirements.
5. Experience in broader management aspects including finance and/or business and understanding of the broader impacts of effective human capital management.
6. Project management experience (strong management skills).
7. Experience building or restructuring an HR function, teams and cross-functional organizational relationships.
8. HR information systems experience.
9. Experience working within a decentralized environment.
10. Technical knowledge of all major HR functions.

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<sup>3</sup> Adapted from SHRM – Tools and Samples, Job Descriptions: HR Director description  
Baker Tilly Virchow Krause, LLP

### ***Desired Traits***

1. Visionary leader with ability to serve as the key strategist to optimize human capital management (e.g., allocation, recruitment, retention, internal process management) towards key organizational priorities.
2. Willingness to listen and ability to create buy-in from the broad cross section of stakeholders.
3. Effective persuasion and communication skills.
4. Trustworthy, with strong integrity and ability to command respect of other organization leaders.
5. Demonstrated commitment to diversity and inclusion.
6. Team builder and decision-maker.
7. Respectful motivator, who drives change and understands HR strategy, best practices and systems/tools.
8. Ability to ask the right questions, understand processes and build consensus before making decisions.
9. Ability to manage with respect and integrity.
10. Ability to be a change agent and change the culture of the organization as it relates to collaborative human capital management.
11. Capability to play the role of business partner within the context of managing risk and protecting the organization from liabilities.
12. HR professional including credentials such as HR certifications (e.g., Society for Human Resource Management [SHRM]).

### ***Competencies***

1. Business Acumen
2. Communication
3. Consultation
4. Critical Evaluation
5. Ethical Practice
6. Global and Cultural Awareness
7. HR Expertise
8. Leadership and Navigation
9. Relationship Management

## Appendix B: Compensatory Time

Provided below are factors to consider when developing a compensatory (comp) time policy. Additionally, we have provided a sample compensatory time policy and compensatory time agreement. We have also included the United States Department of Labor's most recent final ruling related to over time and compensatory time for state and local governments and. As the County moves forward with developing a compensatory time policy, the County should be aware of the factors listed below per federal regulation. Baker Tilly has provided these samples as a consulting service and the contents herein do not constitute legal advice.

Factors to consider when developing a compensatory time policy:

- > Non-exempt employees can receive comp time in lieu of overtime at the rate of 1.5 hours earned per hour worked.
- > The County can set the rate and terms of comp time accruals for exempt employees.<sup>4</sup>
- > For non-exempt employees who belong to a bargaining unit, the comp time policy must be pursuant to an agreement with the bargaining unit. This is inclusive of payout schedules and capped hours.
- > For any other employees who are not part of a bargaining unit, a comp time agreement between the employee and the employer must be arranged prior to the execution of the work that will result in comp time (such as signing a compensatory time agreement).
- > State and local governments are allowed to set their own cap for employee compensatory time accruals. The Federal government has an established maximum cap of 240 hours of compensatory time for regular non-exempt employees and 480 hours for public safety personnel.
- > State and local governments are allowed to set their own time period for how long an employee may retain the comp time earned. As a reference, the Federal Office of Personnel Management allows employees to retain their hours for 26 pay periods.
- > If an employee is at the cap for compensatory time, the employer can force the employee to take the leave or a payout.
- > An employee must be permitted to use compensatory time on the date requested unless doing so will "unduly disrupt" operations.
- > Compensatory time paid out if an employee has reached the comp time cap shall be paid at the regular rate in which the employee accrued the comp time. Upon termination, comp time is to be paid out at the higher of the two options: 1.) not less than the average regular rate received by the employee in the last three years of employment or 2.) the final regular rate received by the employee<sup>5</sup>

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<sup>4</sup> 29 CFR 541.604 – Minimum guarantee plus extras

<sup>5</sup> 29 U.S. Code § 207 – Maximum hours. <https://www.law.cornell.edu/uscode/text/29/207>

## Sample compensatory time policy<sup>6</sup>

### Purpose

The purpose of this policy is to define compensatory and overtime practices throughout the City, and the method for computing and recording this time.

### Definitions

**Compensatory time (comp time):** Non-monetary compensation for hours worked over 40, except where department policy states otherwise.

**Overtime:** Monetary compensation for hours worked over 40, except where department policy states otherwise.

**FLSA:** The Fair Labor Standards Act sets minimum wage, overtime pay, equal pay, record-keeping, and child labor standards for employees who are covered and are not exempt from specific provisions. For the purposes of overtime, employees are either exempt or non-exempt from the FLSA.

**Exempt and Non-covered Employees:** Exempt employees are not entitled to overtime or compensatory time at time and a half. Non-covered employees include: elected officials, policy making appointees, legal advisors, bona fide volunteers, independent contractors. Exempt employees fall into three major categories: executive, administrative, and professional. The FLSA "long test" or "short test" are applied to positions to determine if the position meets one of the exemptions.

**Non-exempt or Covered Employees:** Employees covered by the FLSA. These employees are entitled to overtime or compensatory time at time and one half for hours worked above their normal work week. This includes all bargaining unit employees, as well as salaried employees listed in below.

**Bargaining unit employees:** Those employees covered by a collective bargaining agreement. For purposes of this policy, various overtime or comp time policies have been negotiated with each of the bargaining units.

**Salaried employees:** Those employees not covered by a collective bargaining agreement. This policy establishes guidelines for comp time or overtime for these employees.

**Part-Time employees:** Employees working less than an average of 30 hours per week. Part-time employees are covered by the FLSA. Departments should not work these employees in an overtime situation (i.e., more than 40 hours per week).

**Seasonal employees:** Employees working less than seven months in a year. Seasonal employees are exempt from FLSA and do not receive overtime or comp time at time and one half.

### Policy

*Compensatory time may be given to those employees who work overtime as provided in the section on "Overtime" and with whom the County has a prior agreement or understanding that the employee will accept compensatory time in lieu of cash payment for overtime. Compensatory time will be earned at the same rate as overtime. Employees are encouraged to use their accrued compensatory time, and the County will make every effort to grant reasonable requests for the use of compensatory time when sufficient advance notice is given and the workplace is not unduly disrupted. The maximum number of compensatory time hours that an employee may accrue is \_\_\_\_\_. Any employee who has reached this maximum shall not work any additional overtime until the employee's accrued compensatory time has fallen below the maximum allowed, unless the employee receives advance written authorization and receives payment in cash for any such additional overtime. The County reserves the right at any time to pay an employee in cash for any or all accrued compensatory time and/or to require the employee to use accumulated compensatory time. Compensatory time will be paid at the regular rate it was earned.*

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<sup>6</sup> Sample created from resources provided by the County Technical Assistance Service, Institute for Public Service and IPMA-HR  
Baker Tilly Virchow Krause, LLP

## Compensatory Time Agreement<sup>7</sup>

The federal wage and hour laws require a prior agreement or understanding before compensatory time may be given to employees in lieu of cash payment for overtime. This can be accomplished through the county's policies, but some counties may wish to have a signed agreement with employees who receive compensatory time. The following is an example of a compensatory time agreement, although there are other acceptable methods of evidencing an agreement. The employer should give one copy to the employee and place the other copy in the employee's personnel file.

### *SAMPLE COMPENSATORY TIME AGREEMENT*

*In accordance with the Fair Labor Standards Act, \_\_\_\_\_ County has a policy of granting employees compensatory time off in lieu of compensation for time worked in excess of 40 hours in a workweek (or other permissible schedules for law enforcement, firefighters, and certain other employees). A copy of this policy is on file in the office of the County Clerk. I understand that compensatory time will be granted at time and one half for all time worked in excess of 40 hours (or other permissible work schedules). I further understand that accrued compensatory time may be used in accordance with county policy and the applicable laws, rules and regulations of the U. S. Department of Labor. I voluntarily and knowingly agree to accept compensatory time off in lieu of cash compensation for overtime work and to the use of accrued compensatory time off in accordance with the county's policy and the laws, rules and regulations of the U. S. Department of Labor.*

\_\_\_\_\_  
*Employee signature*

\_\_\_\_\_  
*Date*

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<sup>7</sup> Sample provided by the County Technical Assistance Service, Institute for Public Service  
<https://eli.ctas.tennessee.edu/reference/sample-policy-compensatory-time>  
Baker Tilly Virchow Krause, LLP

## Appendix C – Sample Financial Responsibility Matrix

Financial Functions	Centralized	Decentralized	Hybrid	Additional Comments
Bank account reconciliation			X	Bank accounts can be reconciled in departments and reviewed by a supervisor. Monthly, those reconciliations and supporting documentation should be sent to Finance for review and recording/reconciliation with the General Ledger. It is assumed that department personnel and supervisors performing recommendations would have the proper accounting credentials and experience to perform these functions.
Journal entries			X	Departments can enter journal entries into the financial system and attach any supporting documentation. The Finance Department should review all journal entries prior to posting.
General Ledger maintenance	X			
Cash receipting			X	Cash receipting can occur at individual departments but strict processes and controls should be placed around end of day reconciliation and batch closing. All supporting documentation should be sent to the Finance Department daily to perform an audit and reconciliation. Deposits should be sent to the Treasurer or directly to the bank daily.
Invoicing		X		
Collections			X	Aging reports and bad debt management should be performed by the Finance Department with any collections efforts being coordinated by the departments. All departments should follow a County-wide policy on when and which types of debt are sent to a collections agency.
Cash/ Treasury management	X			Within the Treasurer's Office
Accounts Payable invoice entry			X	Invoice entry into the financial system can occur within departments. The Finance Department should be reviewing invoices for appropriate general ledger coding.
Accounts Payable payment processing	X			Within the Treasurer's Office with audit and oversight by the County Auditor.
Annual budget process			X	The budget process should be managed and coordinated by the Finance Department with ultimate responsibility for budget book publishing. Departments have input throughout the process.

Financial Functions	Centralized	Decentralized	Hybrid	Additional Comments
Tracking of grant expenditures and grant drawdowns			X	The Finance Department should be aware of all grant activities within the County. Requiring use of the grant sub ledger in Munis would allow departments to maintain control of and track their grant expenditures and budgets within any drawdown requests being sent as a notification to the Finance Department. This would also allow Finance to know the total value of grant awards and plan for the single audit.
Monthly financial reports	X			Tyler Munis does have substantial dashboarding and reporting capabilities that would allow departments to access these on their own. The Finance Department should still conduct monthly reporting activities.
Annual financial reports	X			
CAFR compilation	X			
Record management of fixed assets			X	The Finance Department should track fixed assets from a financial perspective while departments may need to track them for inventory purposes. The use of integrated fixed assets and inventory modules in Tyler Munis would allow for dual management of capitalizable equipment.
Depreciation of assets	X			
Asset transfers	X			
Fixed asset inventories/reconcile actual assets	X			
Disposal of fixed assets	X			
Coordination of year-end audit	X			
Close books	X			
Prepare audit schedule	X			

## Appendix D – Illustrative Responsibilities Matrix

The Responsibilities Matrices below indicate the involvement of various positions in HR and payroll functions. Non-highlighted positions indicate internal HR positions. Gray highlighted positions indicate department positions. The following defines each position's involvement:

- > **Potential Involvement:** indicates that these positions may become involved in the process if it escalates or requires a higher level of authority.
- > **Input:** indicates a collaborative process that requires multiple avenues of input or participation from stakeholders across the County
- > **Manage:** indicates a position which initiates or manages the step-by-step actions of a process or implementation but does not have ultimate decision making authority for that process
- > **Subject Matter Expertise:** indicates a position involved to provide subject matter expertise and guidance to the process leader and final decision maker
- > **Lead:** indicates a position that is responsible for guiding that process through to completion but may not own management of the execution
- > **Final Decision:** indicates a position that has authority to make the final decision in the process. Where possible, this role should be pushed to lower levels of the organization in order to avoid “bottlenecks”, gain engagement and commitment to effective human capital management, and ensure decision-making occurs at the level of impact.

HR Decision Matrix					
Position/Department	Hiring (requisition through offer)	Onboarding	Disciplinary Action	Grievance Administration	Performance Management
<b>Director of Human Resources</b>	Potential Involvement	Potential Involvement	Potential involvement	Potential Involvement	Input
<b>Human Resources Personnel Officer Sr.</b>	Manage	Lead/Final Decision	Subject Matter Expert	Lead/Final Decision	Lead
<b>Human Resources Personnel Officer</b>	Subject Matter Expert	Subject Matter Expert	N/A	N/A	Subject Matter Expert
<b>Department Director</b>	Final Decision	Potential Involvement	Final Decision	Input	Potential Involvement
<b>Supervisor/Hiring Manager</b>	Lead	Input	Lead/Manage	Input	Manage/Final Decision
<b>Department HR/clerical Staff</b>	Input	Manage	N/A	N/A	N/A

\*Final decision for defining roles and responsibilities. May delegate corrective action for adhering to roles and responsibilities to Human Resources Managers.



HR Decision Matrix				
Position/Department	Benefit Administration	Off-boarding	HR Department Policy Setting and Interpretation	HR Strategy and Mission
<b>Director of Human Resources</b>	Final Decision	Potential Involvement	Lead/Final Decision	Lead/Final Decision
<b>Human Resources Personnel Officer Sr.</b>	Lead	Lead	Manage	Manage
<b>Human Resources Personnel Officer</b>	Input	N/A	Manage	Manage
<b>Department Director</b>	N/A	Final Decision	N/A	N/A
<b>Supervisors/Hiring Manager</b>	N/A	Input	N/A	N/A
<b>Department HR Staff</b>	Input	Manage	Input	Input

## Appendix E – Sample HR Flyer



The following is an example HR flyer.

# We're Here for You!

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The Winnebago County Human Resources (HR) Department is dedicated to the highest quality of customer service delivered with a sense of warmth, friendliness, and individual pride. It is the mission of the HR Department to provide the following quality services to the employees of Winnebago County:

- Recruitment of qualified individuals
- Retention of valuable employees
- Administrative support for training, development, and education to promote individual success and increase overall value to the County
- A safe and healthy working environment
- Inspiration and encouragement for a high level of employee morale through recognition, effective communication, and constant feedback
- Resources for administering benefits, policies, and procedures
- Guidance for strategic onboarding, off-boarding and performance evaluation

These services are achieved through a teamwork philosophy that is inspired through effective organizational skills, proactive efforts, and maintaining a balance between professionalism and the ability to have fun!

**Visit us in person, with or without an appointment, give us a call, or submit an inquiry via email!**

<b>Name/Primary Role</b>	<b>Phone</b>	<b>Email</b>
<b>Kim Ponder</b> , <i>Director of Human Resources</i> <ul style="list-style-type: none"><li>• Strategic development</li><li>• Federal compliance questions</li></ul>	815.319.4298	kponder@wincoil.us
<b>Terri Wiegert</b> , <i>Personnel Officer Sr.</i> <ul style="list-style-type: none"><li>• Grievance administration</li><li>• Federal compliance questions</li><li>• Off-boarding</li></ul>	815.319.4293	twiegert@wincoil.us
<b>Deb Crozier</b> , <i>Personnel Officer Sr.</i> <ul style="list-style-type: none"><li>• Onboarding services</li><li>• Benefits plan administration</li><li>• Wellness program administration</li><li>• IMRF questions</li></ul>	815.319.4291	dcrozier@wincoil.us
<b>Carol Whitney</b> , <i>Personnel Officer Sr.</i> <ul style="list-style-type: none"><li>• Recruitment services</li><li>• FMLA administration</li><li>• Performance management</li><li>• Disciplinary support</li></ul>	815.319.4292	cwhitney@wincoil.us
<b>Tanya Harris</b> , <i>Personnel Officer</i> <ul style="list-style-type: none"><li>• Workers compensation administration</li><li>• General inquiries</li></ul>	815.319.4294	tharris@wincoil.us

### **Office Hours**

Monday – Friday: 8:00am – 5:00pm

### **Contact Information**

Phone: 815.319.4285

Fax: 815.319.4286

hr@wincoil.us

## Appendix F – Recommended HR Support Levels

The tables below provide recommended HR service levels for the various County departments. An “X” indicates provision of the service.

Department	Guidance for job description development	Posting of positions to all external sites	Resume screening	Interview question guidance	Sitting in on interviews
Circuit Clerk	X	X	X	X	
River Bluff	X	X	X	X	
Sheriff	X	X	X	X	
Highway Department	X	X	X	X	
Animal Services	X	X	X	X	
Court Administrator	X	X	X	X	
Court Services	X	X	X	X	
Public Defender	X	X	X	X	
State's Attorney	X	X	X	X	
Children's Advocacy Center	X	X	X	X	X
Coroner	X	X	X	X	X
County Clerk	X	X	X	X	X
Finance	X	X	X	X	X
Accounts Payable	X	X	X	X	X
Health Department	X	X	X	X	X
Human Resources	X	X	X	X	X
Jury Commission	X	X	X	X	X
Law Library	X	X	X	X	X
Maintenance	X	X	X	X	X
Planning	X	X	X	X	X
Purchasing	X	X	X	X	X
Recorder	X	X	X	X	X
Regional Office of Education	X	X	X	X	X
Supervisor of Assessments	X	X	X	X	X
Treasurer	X	X	X	X	X

Department	Benefits administration	Performance Management administration	Disciplinary support	Grievance support	Off-boarding interviews and administration
Circuit Clerk	X	X			X
River Bluff	X	X	X	X	X
Sheriff	X	X	X	X	X
Highway Department	X	X	X	X	X
Animal Services	X	X	X	X	X
Court Administrator	X	X	X	X	X
Court Services	X	X	X	X	X
Public Defender	X	X	X	X	X
State's Attorney	X	X	X	X	X
Children's Advocacy Center	X	X	X	X	X
Coroner	X	X	X	X	X
County Clerk	X	X	X	X	X
Finance	X	X	X	X	X
Accounts Payable	X	X	X	X	X
Health Department	X	X	X	X	X
Human Resources	X	X	X	X	X
Jury Commission	X	X	X	X	X
Law Library	X	X	X	X	X
Maintenance	X	X	X	X	X
Planning	X	X	X	X	X
Purchasing	X	X	X	X	X
Recorder	X	X	X	X	X
Regional Office of Education	X	X	X	X	X
Supervisor of Assessments	X	X	X	X	X
Treasurer	X	X	X	X	X

Department	Background checks	Guidance for topics to cover and timeline check-ins for department onboarding	Drug testing coordination	New hire day 1 coordination	County specific orientation to review policies, procedures and establish working culture
Circuit Clerk	X	X	X		X
River Bluff	X	X	X		X
Sheriff		X	X		X
Highway Department		X	X		X
Animal Services	X	X	X		X
Court Administrator		X	X		X
Court Services		X	X		X
Public Defender		X	X		X
State's Attorney		X	X		X
Children's Advocacy Center	X	X	X	X	X
Coroner	X	X	X	X	X
County Clerk	X	X	X	X	X
Finance	X	X	X	X	X
Accounts Payable	X	X	X	X	X
Health Department	X	X	X	X	X
Human Resources	X	X	X	X	X
Jury Commission	X	X	X	X	X
Law Library	X	X	X	X	X
Maintenance	X	X	X	X	X
Planning	X	X	X	X	X
Purchasing	X	X	X	X	X
Recorder	X	X	X	X	X
Regional Office of Education	X	X	X	X	X
Supervisor of Assessments	X	X	X	X	X
Treasurer	X	X	X	X	X

## Appendix G – Sample Employee Departure Checklist

The following is an sample Employee Departure Checklist

*Please note that these checklists are to be used as a guide for terminations; however variations or additional steps may apply.*

### Terminations

*Termination is when an employee departs from an organization; it is the end of the employment relationship.*

- Review details of the termination situation with human resources and/or legal counsel, as required.
- Determine the date benefits coverage and insurance will cease.
- Notify the benefits provider and insurer / complete and submit benefit and insurance forms to terminate coverage.
- Determine and pay vacation for accrued days.
- Ask the employee to return:
  - o Office keys/codes/swipe cards
  - o Company supplies (cell phone, credit card, laptop)
  - o Parking pass
  - o Passwords
  - o Documents
  
- Disconnect computer access.
- Remove / redirect employee's email access and voicemail.
- Remove building access.
- Ensure final expense reports are submitted and paid.
- Prepare final paycheck
- Update phone directories, staff lists and website.
- Communicate employee departure to staff.
- Reassign files / projects/ tasks.

### Specifics for Voluntary Termination

*Voluntary termination is when an employee initiates the termination by resigning from his or her job.*

- Schedule and conduct an exit-interview, if the employee is willing to do so, in a private meeting room.
- Follow and complete checklist for terminations above.

### Specifics for Involuntary Termination

*Involuntary termination is when an employer initiates the termination either with or without cause.*

- Ensure that a private meeting room or office is available for the meeting where there will be no interruptions. (A neutral location is best.)
- Schedule a meeting with the employee.
- Prepare and sign all documentation (i.e. termination letter).
- Prepare notes and/or practice what you will say at the meeting.

- Have two people (including a witness) present at the termination meeting.
- Inform the employee of the reason for their termination (with or without cause) and effective dates.
- Provide and review the termination letter with the employee.
- Ensure the employee signs the release form, if applicable.
- Make arrangements for the employee to collect their personal belongings. This can be done immediately or schedule a later time (possibly after hours to allow some privacy).
- Notify the Information Technology department to disconnect computer access. For security purposes, generally employees are not allowed to access their computers following their termination.
- Offer to have any personal files on their computer downloaded for the employee to pick up at a later time.
- Complete any remaining items on the checklist for terminations above.
- Ensure the employee can get home safely. The employee may not be in the right mental state to drive; therefore, consider offering a drive home by someone else, a taxi, etc.)

