

Payments to Terminated Employees

Procedures – Prepared a detailed analysis of payments to terminated employees in excess of budgeted salary, including authorizations for 2011 through 2015.

Results - Due to the large number of terminated employees between 2011 and 2015 (345), and the volume of transactions involved, a sample (38) of terminated employees were reviewed. 10 payments after termination dates, totaling approximately \$18,000, with the largest payment amount at approximately \$2,800, were noted. Based on discussion with County staff, legally required payments of accrued compensated absences are not budgeted.