

OFFICE OF THE AUDITOR-CONTROLLER

SIMONA PADILLA-SCHOLTENS, CPA
COUNTY AUDITOR-CONTROLLER

675 TEXAS STREET, SUITE 2800
FAIRFIELD, CALIFORNIA 94533-6338
PHONE (707)784-6280
FAX (707) 784-3553



PHYLLIS TAYNTON, CPA
ASSISTANT AUDITOR-CONTROLLER

MEMORANDUM

DATE: June 15, 2011

TO: Georgia Cochran, Interim Director of Human Resources

CC: Simona Padilla-Scholtens, CPA, County Auditor-Controller
Phyllis Taynton, CPA, Assistant Auditor-Controller

FROM: Ian M. Goldberg, CGAP
Deputy Auditor Controller – Internal Audit Division

SUBJECT: Bilingual Pay Review FY2010/11

The Internal Audit Services Division conducted a preliminary assessment of the administration of bilingual pay in an effort to identify risk in employee eligibility.

In order to accomplish our objectives, we obtained a listing of employees who received bilingual pay from the County's PeopleSoft system, reviewed the applicable Memorandum of Understanding (MOU) and/or County policies and procedures.

Based on our preliminary assessment, we determined that as of November 2010, 280 County employees were approved to receive the bilingual pay, resulting in bilingual compensation paid for the month of November, 2010 of \$16,681. Our preliminary assessment identified employee classifications which may not meet the requirements for receipt of bilingual pay. The Internal Audit Division provided these classifications to the Human Resources Department for further assessment and determination if high risk employee classifications were appropriately receiving bilingual pay.

The results of the review by Human Resources confirmed two employee classifications were not eligible for bilingual pay, and eight remain under review with additional support necessary to verify the appropriateness of bilingual pay. The eight classifications still under review include:

- Eligibility Benefits Specialist Supervisor
- Admin Services Manager
- Health Services Administrator
- Accounting Supervisor
- Office Supervisor
- Administrative Secretary
- Environmental Health Supervisor
- Deputy Public Defender V

In addition, Human Resources confirmed 13 employee classifications which were originally identified as high risk were deemed to be appropriately receiving bilingual pay.

Based on our assessment of bilingual pay in Solano County we identified the need for additional review and assessment of bilingual pay eligibility and ongoing assessment of continuing need.

We recommend Human Resources immediately eliminate bilingual pay for classifications determined ineligible and continue to assess the appropriateness of bilingual pay for the eight classifications still under review. In instances where staff is no longer eligible for bilingual pay, Human Resources should provide effected departments with appropriate direction. Further, Human Resources should consider establishing an annual or biennial certification process by county departments of all staff receiving bilingual pay. This process would include detail assessment and review of selected high risk classifications by Human Resource personnel.

With the issuance of this letter we refer the recommendations above for further action to Human Resources and the Auditor-Controller's Payroll Division.

We would like to thank Human Resources for their assistance in completing this review.