



INTERNAL AUDIT REPORT FOR

Employee Hiring and Promotions

Department of Human Resources
Audit Plan Year 2025

August 26, 2025

**GWINNETT COUNTY
INTERNAL AUDIT DIVISION**

75 Langley Drive | Lawrenceville, GA 30046

O: 770.822.7871 | F: 770.822.7957

GwinnettCounty.com**Auditors:** Jenna Kim, CFE, Senior Internal Auditor
Mohammed Sharif, Internal Auditor**Distribution:****To:** Adrienne McAllister, Human Resources Department Director**CC:** Dena Boston, CPA, Gwinnett County Audit Committee
Kirkland Carden, Board of Commissioners – District 1, Gwinnett County Audit Committee
Tiana Garner, Clerk of Court, Gwinnett County Audit Committee
Greg Johnson, CPA, Gwinnett County Audit Committee
Ben Ku, Board of Commissioners – District 2, Gwinnett County Audit Committee Chairman
Buffy Rainey, CPA, Deputy County Administrator/CFO, Gwinnett County Audit Committee
Glenn Stephens, County Administrator, Gwinnett County Audit Committee

Jonathan Kandel, Deputy County Attorney

This report is intended solely for the individuals contained in the distribution list. Do not send to any other recipients without written authorization.

Table of Contents

Background & Scope.....	4
Assessment.....	4
Recommendations.....	5
Other Considerations.....	9
Exhibit A: Summary of Audit Procedures.....	10
Exhibit B: Sampling Approach.....	11

Background & Scope

Gwinnett County (the County) supports a diverse and growing community by providing economic opportunities, clean water, public safety, parks, and other essential services ranging from elections to transportation. To deliver services that meet the Gwinnett Standard, the County is committed to hiring those who share its organizational values and contribute to improving the quality of life for residents and business owners. The County also values workforce development and supports career growth and organizational excellence through internal promotions.

Hiring and promotions are vital functions of the Human Resources Department (HR). HR carries out these processes in accordance with County policies and guidelines, including the County Administrator Policy File, Human Resources Management Policies (CA HR Policy) and the Merit Rules and Regulations Policy (Rules and Regulations). HR is responsible for recruiting candidates, screening applications, managing job classifications, and extending job offers. HR supports employee promotions by reviewing promotional decisions for alignment with the policies and guidelines. HR also identifies employees who are eligible for automatic promotions (PROMA), where applicable. During the audit period of January 2024 through January 2025, the County hired 903 full-time employees and completed 1,024 promotions. HR's key objectives for employee hiring and promotions are as follows:

- Assist departments and agencies in placing the right personnel for each job.
- Promote consistency in hiring and promotions through standard guidance and class specifications.
- Ensure processes are legally compliant and in line with County values and priorities.

The purpose of this audit was to evaluate the adequacy and effectiveness of management's control activities that are designed to achieve these objectives. The Office of Internal Audit (IA) conducted this audit in accordance with the *Global Internal Audit Standards (Standards)*. The Standards require that we plan and perform the audit to identify and evaluate sufficient information to support audit results. We interviewed employees, observed certain control activities, and reviewed policies and business documents on a sample basis for the audit period. This review focused on regular full-time positions, which represent the majority of the workforce. We believe the evidence provided a reasonable basis for our assessment. See **Exhibit A** for a summary of our audit procedures.

Assessment

We believe management's control activities would benefit from additional structure to provide reasonable assurance of achieving key objectives. We reviewed processes for compliance, evaluated the effectiveness of 17 key control activities, and made six recommendations to improve the design or operational effectiveness of controls. We found no evidence of abuse or improprieties.

Recommendations

1. Inconsistent compliance and reduced HR training opportunities.

Departments identify staffing needs and initiate the hiring process by requesting job postings from HR. HR screens applications and forwards those that meet the minimum qualifications. Then, the hiring department conducts interviews in line with HR policies and guidelines intended to promote a consistent and effective selection process. Upon selecting a candidate to hire or promote, departments are required to submit a Personnel Action Request form (PA form) to notify HR of the decision. The PA form includes information about the position, candidate, and interview process. Documenting this information is supposed to provide visibility into decision-making and demonstrate consistency.

To evaluate compliance with HR policies and guidance, IA reviewed departmental and HR records for a sample of 50 new hires and 39 promotions. See **Exhibit B** for sampling approach. Overall, we observed documentation gaps that hindered our evaluation. Among 50 new hires, 36 were merit positions, and 17 (47%) of those had incomplete PA forms. Of 39 promotions, 21 were for merit positions, with six (29%) of those having incomplete PA forms. Despite these PA form deficiencies, the hires and promotions were still processed. The forms often did not list interviewers and/or interviewees. HR advises having at least three interviewers to lessen the potential impact of personal biases, but missing information made it unclear if this practice was followed consistently. While some departments maintained comprehensive interview records, others did not document interviews at all.

To promote compliance with the County's hiring policies and practices, HR used to offer regular but not mandatory training for hiring managers, covering interview questions, inappropriate interview topics, and salary offers. At the time of fieldwork, these training sessions were not routinely provided and were available only upon departmental request. Some departments may have been unaware of this option. At the time of the audit, HR was developing a new hiring training program but had not set a start date.

RECOMMENDATION

HR should confirm the PA form's completeness before processing new hires and promotions. Any exemptions for appointed or continuously recruited positions should be clearly established. Use training as an opportunity to communicate requirements and exemptions to departments. HR should proactively inform departments about the availability of hiring and promotions training. Once the new hiring training program is launched, track participation to ensure sufficient departmental coverage. Work with senior leadership to determine if attendance should be mandatory.

Management Response

The Standard of Operations (SOPs) for reviewing personnel action forms will be updated to include thorough review and to not process unless accurately completed. The exemptions will also be added to the SOPs. This will be completed by August 31, 2025. We will add training for the hiring process to the next HR Liaison Academy session, which is scheduled for August 26, 2025. HR Liaison Academy sessions are scheduled quarterly and announced to all liaisons throughout the County. Once Oracle is implemented in March 2026, this will not be a concern, as the department's requests for

hiring/promotions will be electronic in the system with required fields. These fields will be required before the request is able to progress. HR will be training all HR Liaisons on the new process with the Oracle rollout. We currently track attendance but have not made attendance mandatory. HR is currently working with OSMB to establish HR Liaison expectations and training requirements.

HR is in the process of implementing a mandatory managerial training program. The course curriculum and schedule will be published in late September/early October.

2. Citizenship question extraneous in most cases.

The County's employment applications have standard questions that all candidates must answer in addition to those required for the specific position and department. At the time of the audit, all candidates had to say whether they were United States citizens, even though citizenship is only required for certain positions like elections officials and police officers. Asking about citizenship may unintentionally imply it is a factor in hiring decisions, which could dissuade qualified candidates from applying. Collecting the data also increases the risk of bias, or the appearance thereof, in the hiring process. These potential outcomes do not align with County values. As an organization, the County recognizes diversity as a strength. For most County jobs, candidates only need the legal right to work here, which is covered by another question and verified upon conditional job offer acceptance.

RECOMMENDATION

HR should remove the citizenship question from the standard, countywide portion of the job application. Only ask about citizenship status when legally required. HR should collaborate with the Law Department (Law) to periodically review the application form to ensure all questions remain relevant and align with the County's hiring needs and values.

Management Response

The citizenship question will be removed from the agency questions and added only to the supplemental questions on the job postings of positions that require it. This will be done by August 31, 2025.

3. Former employees with access to NEOGOV.

All County job openings are posted through NEOGOV. Applicants submit personal data such as address, contact information, birth date, education, work experience, and past salaries. Job-specific supplemental questions collect more information. HR staff, departmental HR liaisons, and hiring managers have access to NEOGOV to review applications, and it is also used for onboarding. Job applicants and employees trust the County to safeguard their personal information. At the time of fieldwork, there were 850 NEOGOV user accounts with varying access levels based on their role. To determine whether user access was revoked timely for former employees, IA compared the user accounts to a list of employees who were terminated, separated, or retired during the audit period. Access had not been revoked for any of the 29 NEOGOV users who stopped working for the County during the audit period. IA notified HR, and HR subsequently deactivated those users. However, users who stopped working for the County before or after the audit period or who changed jobs may still have inappropriate access.

RECOMMENDATION

HR should review and validate the entire NEOGOV user list as soon as possible and revoke inappropriate access. Also, establish a formal deprovisioning standard and regular access reviews to ensure permissions are revoked timely. Currently, HR is in a testing phase to transition to Oracle as the new hiring platform. HR needs to ensure that only necessary employees are granted access to Oracle.

Management Response

A review of users has been conducted, and all access has been updated appropriately. We have established a regular review process to ensure only active employees have access to NEOGOV. This should not be an issue once Oracle is implemented, as access to the applicant tracking system will be tied to positions, and when an employee is removed from a position, access will be terminated. Currently, the applicant tracking system (ATS) is a separate system than our Human Capital Management (HCM) system. With Oracle, both ATS and HCM are one in the same and will streamline this process.

IA Comment: IA will validate remediation during corrective action follow-up.

4. Hiring metrics untracked.

The time required to fill a position can vary due to external factors such as the job market and availability of qualified candidates. There are also internal factors that can impact hiring timelines and whether a candidate is retained or lost to a competing organization. At the time of the audit, HR was not tracking metrics related to hiring timelines or outcomes. In July 2024, they implemented a tracking system in SharePoint to provide departments with visibility into the hiring process, but it was not designed to measure timeliness and did not have metrics.

IA reviewed 36 merit new hires and measured the time from application submission to the first workday. Of the 16 hires in non-public safety departments, three (19%) took more than 90 days to start, including one that took approximately 230 days. For the 20 public safety hires, the hiring timeline varied widely, ranging from 59 to 317 days. HR and departments indicated several factors contributed to these extended timelines, including salary negotiations and approvals, workload challenges in HR, and candidate postponement of start dates. Specifically, background check processing for public safety hires requires considerable time, and those departments' new hires often need to wait for the next training academy session before they can start work, further extending the timeline.

RECOMMENDATION

HR should track metrics for the timing and outcome of different steps in the hiring process and establish targets for different types of positions. Without such monitoring, bottlenecks may persist unnoticed, hindering targeted improvement efforts. Train departments on the appropriate use of fields in Oracle to optimize the data available. Using data to identify hiring slowdowns, trends, and weaknesses in the candidate pool may help improve outcomes in hiring and recruitment.

Management Response

HR is currently in the process of determining appropriate metrics, evaluating which metrics can assess departmental success and which can assist in our operational decisions. The goal will be to

establish key performance indicators that will measure productivity and service delivery as it relates to guiding the hiring processes of County departments. Consideration is being given to our current systems and processes and to how they will evolve with the implementation of Oracle, recognizing that system capabilities will improve.

When Oracle is implemented, we will have the ability to track and report, in real-time, the status of requests to hire as they move through the hiring process. This will provide baseline data so that we may determine gaps and track improved efficiency.

5. Gaps between pre-employment guidelines and practices.

To protect candidate privacy, HR only confirms whether a candidate fails the required pre-employment checks. However, the details of some results, such as driving records for positions requiring driving, can impact hiring decisions and training plans. Per the Fleet Management Policy, candidates with 11 or more points on their driving record are ineligible for hire. This is because drivers with a history of traffic violations can increase risks to the public and the County. Candidates with 10 points are eligible but must be notified that further violations could lead to termination. We observed that one new hire in a driving role had 10 points at the time of hiring, but HR did not notify the candidate. There were at least two similar cases in the data we reviewed.

RECOMMENDATION

HR should have standard procedures for notifying candidates about information that affects their eligibility for hire under County policies. These procedures should specify the types of findings that HR should communicate to candidates or departments. HR should also provide training or refresher courses to all HR staff to ensure they understand and follow the procedures consistently.

Management Response

We will update our background consent form to include language from the Fleet Policy to inform candidates that if hired, their employment is contingent upon maintaining a driving record with less than 11 points. We will also update our SOPs for hiring to include notifying candidates in writing that their employment may be terminated if they have any further infractions that result in a driving record with points of 11 or more. This will be completed by August 31, 2025.

6. Opportunities to improve job classification consistency (previously identified by management).

Job classifications outline the title, typical duties, qualifications, and salary ranges of positions. Per the CA HR Policy, similar positions with comparable duties and qualifications should be classified together. At the time of the audit, several positions with the same title and job description appeared to have different salary ranges. For example, multiple departments had administrative support roles with comparable responsibilities on paper, but their salary ranges differed by department. There may have been legitimate rationale for the differences, but this was not apparent in available documentation.

Job classifications are intended to help guide hiring, promotion, and other personnel management functions. As of the end of fieldwork, the County had approximately 790 unique job classifications based on NEOGOV. HR had not reviewed job classifications for consistency in recent years. HR

indicated that departments review the job classifications when requesting job postings, and that HR revises them upon request.

RECOMMENDATION

HR should work with senior leadership to develop an approach for reviewing job classifications for consistency across departments and identifying gaps related to the County's evolving needs. After determining an appropriate approach, establish a structured and documented process for regular review of job classifications. HR is in the process of addressing these needs with a new Compensation Division to oversee job classification review and salary analysis.

Management Response

HR is currently staffing the Classification and Compensation Team. We will provide a proposal for a variety of approaches to address our classification updates to County leadership by June 30, 2026. This will allow for full Oracle implementation, currently scheduled for March 2026.

Other Considerations

IA observed opportunities to improve certain control activities based on practices that may, in our opinion, produce good outcomes. The advisory comment is for consideration only, and management is not required to provide written responses or corrective action plans.

- Hiring policies should stay current with regular review to identify any updates that may be needed. While the CA HR Policy was revised in October 2024, the Merit Rules and Regulations have not been updated since November 2021, and documentation was not available to show the last time they were reviewed. HR should establish a process for regular, documented policy review. Based on this review, work with senior leadership and Law as needed to ensure both policies are up-to-date and have no gaps in compliance.

Exhibit A: Summary of Audit Procedures

IA performed the following procedures to assess compliance with key guidelines and evaluate the adequacy and effectiveness of control activities:

- Reviewed County hiring and promotion policies and procedures for compliance purposes.
- Completed walkthroughs of hiring and promotion processes to identify key controls.
- Conducted walkthroughs with a sample of department HR liaisons and hiring managers (Police, Fire, Law, Parks and Recreation, and Water Resources), to understand departmental processes.
- Interviewed the Solicitor's Office to gain an understanding of the background check process.
- Reviewed the County's block training schedule from January 2024 to May 2025 to determine availability of training on the hiring process (**Recommendation 1**).
- Reviewed a sample of 39 promotions during the audit period to validate proper authorization, HR processing review, and interview process (**Recommendation 1**).
- Selected a random sample of 50 employees hired during the audit period, and:
 - Reviewed documentation for process compliance, completeness, review, and approvals (**Recommendation 1**).
 - Reviewed application and interview questions for appropriateness (**Recommendation 2**).
 - Measured and assessed the hiring timelines for reasonableness (**Recommendation 4**).
 - Reviewed background check results for alignment with County hiring policies, procedures, and other applicable policies (**Recommendation 5**).
 - Reviewed class specifications for last review date and salary consistency (**Recommendation 6**).
- Reviewed the last access date and employment status of NEOGOV users (**Recommendation 3**).
- Reviewed a position created during the audit period and traced to job creation approval.
- Reviewed a sample of 38 PROMA during the audit period to validate eligibility and authorization.
- Reviewed the service agreement with NEOGOV to determine the vendor's security measures and data protection protocols. Confirmed that the vendor obtains a SOC II audit regularly.
- Reviewed relevant state and federal laws, including Title VII of the Civil Rights Act, for equal employment opportunity, Title 29 of the CFR, Labor, Part 1602, for federal recordkeeping requirements, GASC-06-003 for Georgia state retention standards, and OCGA 10-1-911 through 10-1-915 for data breach rules.

Exhibit B: Sampling Approach

We used sampling procedures to select new hires and promoted employees, including those who were automatically promoted, for review. Our sampling objective was to select representative samples of the population with the smallest sample sizes necessary for evaluating compliance and control effectiveness. Based on our risk assessment and engagement objectives, we used a nonstatistical sampling approach. We judgmentally and randomly selected samples to ensure coverage of at least 5% of all new hires and promotions for the period. We also ensured that sample selections sufficiently covered agencies and departments. We believe the sample sizes and selection methods provided sufficient evidence for our evaluation.

Number of New Hires and Promoted Employees Audit Period January 1, 2024, through January 31, 2025				Samples		
Departments	New Hires	Promotions	PROMA	New Hires	Promotion	PROMA
Non-Public Safety						
Child Advocacy and Juvenile Services	9	5	-	-	1	-
Communications	7	3	-	-	1	-
Community Services	67	129	23	6	4	2
County Administration	8	11	4	-	2	1
Financial Services	24	10	3	2	1	1
Human Resources	16	9	5	1	1	1
Information Technology Services	16	22	-	1	2	-
Law Department	4	-	-	1	-	-
Parks and Recreation	-	8	-	-	1	-
Planning and Development	45	29	13	3	2	2
Support Services	21	5	-	1	1	-
Transportation	40	23	7	2	2	1
Water Resources	78	58	40	4	3	4
Totals for Non-Public Safety	335	312	95	21	21	12
Public Safety						
Correctional Services	30	11	18	2	2	2
Fire Services	153	48	95	4	2	8
Police Services	184	64	160	11	3	4
Totals for Public Safety	367	123	273	17	7	14
Totals for Departments	702	435	368	38	28	26
Constitutional Offices						
Clerk of Court	18	8	30	1	1	2
Clerk of Recorders Court	4	1	4	-	1	1
Court Administration	13	12	-	1	2	-
District Attorney	24	9	-	3	1	-
Juvenile Court	3	4	-	-	1	-
Probate Court Judges	2	4	4	-	1	1
Recorders Court Judges	2	-	-	-	-	-
Sheriff	75	47	47	3	2	5
Solicitor	24	8	5	2	1	1
Tax Commissioner	36	7	11	2	1	2
Totals for Constitutional Offices	201	100	101	12	11	12
Grand Totals	903	535	469	50	39	38

Data Source: SAP HCM (Unaudited for Financial Reporting Purposes)

Note: PROMA stands for "Automatic Promotion." When a job classification has a defined career ladder, the department can request designated levels within the job classification be automatic promotion. If employees meet the minimum qualification of the next level and the positions are budgeted at the higher level, they can be automatically promoted.