

The seal of the Missouri State Auditor is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom.

Nicole Galloway, CPA

Missouri State Auditor

Jackson County

Payroll and Personnel Issues

Report No. 2020-117

December 2020

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Jackson County Payroll and Personnel Issues

Payroll Allocations	The county does not maintain documentation to support how county officials determined the allocation of salaries to various county funds, for the offices or departments allocating salaries.
Vehicle Allowances	The county does not have a written policy providing guidance on the administration of vehicle allowances, nor does the county maintain documentation to show vehicle allowance amounts are reasonable and necessary compared to actual expenses incurred.
Chief Operating Officer's Employment Contract	The former County Executive approved a multi-year employment contract with the former Chief Operating Officer that automatically renewed and included a severance payment.
Physical Building Access and Remote Work Policy	Record of physical access to all county buildings was not maintained for all entry and exit points, and the county has not adopted a policy regarding employees working from home.
Sexual Harassment Training	The county personnel rules, including its sexual harassment policy (Rule 19), do not require all county employees receive sexual harassment training. Sexual harassment training is also not periodically provided to employees, and documentation of attendance at the training provided is not always retained.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Jackson County

Payroll and Personnel Issues

Table of Contents

State Auditor's Report	2
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Introduction	
Background	4
Scope and Methodology	5

Management Advisory Report - State Auditor's Findings	
1. Payroll Allocations	6
2. Vehicle Allowances.....	7
3. Chief Operating Officer's Employment Contract	9
4. Physical Building Access and Remote Work Policy.....	10
5. Sexual Harassment Training	11

Appendixes	
A Auditee Response - County Legislature	13
B Auditee Response - County Executive	14



NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Chairman of the Jackson County Legislature
and
Members of the Jackson County Legislature
and
Frank White, Jr., County Executive
Jackson County, Missouri

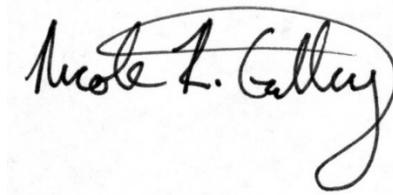
We have audited certain operations of Jackson County - Payroll and Personnel Issues in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of Jackson County in response to a formal request from the Jackson County Legislature. The county engaged BKD LLP, Certified Public Accountants (CPAs), to audit the county's financial statements for the years ended December 31, 2018, and 2017. To minimize duplication of effort, we reviewed the CPA firm's reports. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2018. The objectives of our audit were to:

1. Evaluate the county's internal controls over certain management operations and financial functions related to payroll and personnel issues.
2. Evaluate the county's compliance with certain legal provisions related to payroll and personnel issues.
3. Evaluate the economy and efficiency of certain management practices and procedures related to payroll and personnel issues, including certain financial transactions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Jackson County - Payroll and Personnel Issues.

Additional audits of various officials and departments of Jackson County are still in process, and any additional findings and recommendations will be included in subsequent reports.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Pamela Allison, CPA, CFE
In-Charge Auditor:	Robert McArthur II, CFE
Audit Staff:	Rex Murdock, M.S.Acct.
	John-Henry T. Jarwood, MBA, CFE
	Amanda G. Flanigan, MAcc

Jackson County

Payroll and Personnel Issues

Introduction

Background

The State Auditor was requested on February 26, 2018, by the Jackson County Legislature under Section 29.200.3, RSMo, to conduct a performance audit of Jackson County.

During 2017 and 2018, the county employed approximately 2,300 employees and paid salaries of approximately \$77 million in 2017 and \$79 million in 2018. Our review of the county's payroll and personnel issues identified significant concerns, including concerns expressed by the County Executive regarding a self-renewing employment agreement.

In March 2019, the county awarded a consulting contract to perform a classification and compensation study covering all county employees. The study, published February 6, 2020, was primarily designed to focus on internal and external equity of both the structure by which employees are compensated as well as the way positions relate and compare across the county. The study made recommendations to "improve the equity and competitiveness of the County's pay structure and the placement of classifications within that structure."

On February 10, 2020, the County Executive announced that the County Legislature authorized the implementation of the compensation study recommendations. According to county officials, they implemented 5 of the 10 recommendations in March 2020, are currently in the process of implementing another recommendation, and plan to implement another one by the end of 2021. They indicated the 3 other recommendations will be implemented as needed or when budgetary resources were available.

The following provisions of federal law, constitutional home rule charter, and county personnel rules are significant to our review and are discussed further in the findings reported in the accompanying Management Advisory Report section.

Federal Law

The Fair Labor Standards Act (FLSA) and 29 Code of Federal Regulations, Section 516.2 establishes recordkeeping standards affecting employees in local governments. The FLSA requires employers maintain accurate records of actual time worked by employees.

Constitutional Home Rule Charter

Article III, Section 5, states, "The county executive shall be responsible for the administration of all affairs of the county placed in his or her charge by this charter, by law or by county ordinance. The county executive may appoint a staff as may be authorized by county ordinance, . . . all of whom shall serve at his or her pleasure."

County Personnel Rules

Rule 8, Other Compensation Practices, Section 8.4B, states "When it is in the best interest of the County, a monthly automobile allowance may be paid to an employee to compensate the employee for the use of their personal



Jackson County
Payroll and Personnel Issues
Introduction

automobile for official County business upon request of the Appointing Authority and approval of the Manager of the Division of Finance. The car allowance amount will be governed by a Car Allowance Policy."

Rule 10, Part-Time and Temporary Employees, Section 10.1, states "Part-time and temporary employees shall be compensated on an hourly basis."

Rule 11, Applications, Examinations of Applicants and Conditions of Employment, Section 11.21, states "All employees shall be required to attend a new employee orientation program coordinated by Human Resources within the first thirty (30) days of employment."

Rule 19.1, Sexual Harassment Policy, "This policy sets forth the general requirements and procedures for County employees in reference to sexual harassment."

Audit Request

On January 3, 2018, the County Executive made a recommendation to the County Legislature to request a comprehensive audit of the county's fiscal and procurement process by the State Auditor's Office (SAO). The County Legislature agreed with this recommendation and passed Resolution 19745 on February 26, 2018, requesting the State Auditor perform an audit of the county. This request was accepted by the SAO and audit fieldwork started in December 2018. This is the fourth of several audit reports that will be issued as part of the audit of Jackson County.

Scope and Methodology

The scope of this audit included evaluating (1) internal controls, (2) policies and procedures, and (3) other management functions and compliance requirements in place during the 2 years ended December 31, 2018.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; gathering information regarding payroll and personnel policies and procedures through discussions with various current and past county personnel, and reviewing the information obtained; and testing selected transactions. To gain an understanding of legal requirements governing payroll and personnel issues, we reviewed applicable federal and state laws, the county charter, county code, and written policies and procedures; and interviewed various individuals.

We obtained an understanding of the applicable controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violation of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to these provisions.

Jackson County

Payroll and Personnel Issues

Management Advisory Report - State Auditor's Findings

1. Payroll Allocations

The county does not maintain documentation to support how county officials determined the allocation of salaries to various county funds, for the offices or departments allocating salaries.

Salaries allocated to various county funds totaled approximately \$14.4 million for 295 employees in 2017 and \$15.5 million for 298 employees in 2018.

Fund	2017	2018
	Amount Allocated	Amount Allocated
General	\$ 7,569,550	6,672,018
Special Road and Bridge	1,683,573	2,911,816
Community Backed Anti-Crime Tax (COMBAT)	1,593,673	2,122,455
Health	1,340,657	1,383,890
Assessment	808,713	812,115
Grant	340,635	629,453
Park	597,429	559,377
Park Enterprise	156,966	159,583
Collector's Maintenance Fee	130,968	101,795
Workers Compensation	75,798	58,060
Prosecuting Attorney Delinquent Sales Tax	24,030	42,132
Recorder's Fee	38,176	38,178
Prosecuting Attorney Bad Check Collection	28,799	19,780
Recorder's Technology	14,190	14,687
Homeless Assistance	12,576	12,820
Sheriff Revolving	7,320	8,950
Sewer	6,452	0
Total	\$ 14,429,505	15,547,109

County personnel said they do not have any documentation for the payroll allocations, but indicated employees generally provide services to more than one county fund. For example, the following employee's salaries were allocated to the listed funds during the year ended December 31, 2018.

Employee	Fund					Total Salary
	General	Special Road and Bridge	Health	Assessment	Park	
Director of Public Works	\$ 26,612	97,809	975	0	0	125,396
Director of Information Technology	5,973	47,784	0	41,811	23,892	119,460
Former Director of Human Resources	81,141	19,976	0	0	16,949	118,066
Clerk of the County Legislature	101,332	4,659	5,823	0	4,659	116,473
Budget Officer	61,398	9,079	0	0	9,158	79,635
Director of Finance and Purchasing	31,353	15,332	1,035	639	14,347	62,706
Payroll Supervisor	45,006	6,654	0	0	6,713	58,373



Jackson County
Payroll and Personnel Issues
Management Advisory Report - State Auditor's Findings

The proper allocation of expenses is necessary for the county to accurately determine the results of operations of specific activities, thus enabling county officials to establish the level of taxation and/or user charges necessary to meet all operating costs. In addition, Section 137.555, RSMo, restricts the use of the Special Road and Bridge Fund to disbursements for road and bridge purposes only. To ensure restricted funds are used for their intended purposes, the allocation of salaries should be based on specific criteria, such as the number of hours worked by each employee, if possible, or by determining a reasonable basis to allocate costs. Allocating salaries to restricted funds that are not directly related to the administration of a fund is not an appropriate use of that funding.

Recommendation

The County Legislature and County Executive allocate salary expenses to county funds based on specific criteria and retain documentation to support the allocations made. In addition, ensure all salaries allocated to restricted funds comply with restrictions on use of that funding.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

2. Vehicle Allowances

The county does not have a written policy providing guidance on the administration of vehicle allowances, nor does the county maintain documentation to show vehicle allowance amounts are reasonable and necessary compared to actual expenses incurred. The county paid approximately \$569,000 in vehicle allowances to 149 employees in 2017, and approximately \$529,000 to 137 employees in 2018, ranging from \$75 to \$12,000 annually, for use of their personal vehicles.

County personnel policy 8.4B states "When it is in the best interest of the County, a monthly automobile allowance may be paid to an employee to compensate the employee for the use of their personal automobile for official County business upon request of the Appointing Authority and approval of the Manager of the Division of Finance. The car allowance amount will be governed by a Car Allowance Policy." Although a car allowance policy is referenced in the county's official personnel rules, county officials have not established a county-wide car allowance policy. The Director of Human Resources and Deputy Director of Human Resources indicated each department establishes the need of car allowances for the department's positions.

Vehicle allowances are typically negotiated as an added benefit prior to employment instead of being based on actual miles driven. For example, when the County Administrator was hired in December 2019, he was provided an \$800 per month (\$9,600 annual) vehicle allowance because "It is identical to the amount provided by his previous employer."



Jackson County
 Payroll and Personnel Issues
 Management Advisory Report - State Auditor's Findings

In addition, it is questionable whether some of these employees should be paid vehicle allowance amounts based upon their job duties and travel requirements. During our review of 22 vehicle allowances, we could not establish a pattern in the specific amounts granted in comparison to job duties and travel. The following table lists the 22 annual vehicle allowance amounts reviewed, and the average miles that would need to be driven per month to justify the vehicle allowances based on the county's 2018 mileage reimbursement rate of \$0.545.

Employee	Annual Allowance Amount	Average Miles per Year	Monthly Allowance Amount	Average Miles per Month
Former Sheriff	\$ 12,000	22,018	1,000	1,835
Director of Parks and Recreation	12,000	22,018	1,000	1,835
Director of Public Works	12,000	22,018	1,000	1,835
Former Director of Human Resources	11,340	20,807	945	1,734
Former Budget and Financial Analyst	9,600	17,615	800	1,468
Clerk of the County Legislature	9,600	17,615	800	1,468
Former Chief Administrative Officer	9,600	17,615	800	1,468
Former Chief Operating Officer	9,600	17,615	800	1,468
County Legislative Auditor	9,600	17,615	800	1,468
Director of Information Technology	9,600	17,615	800	1,468
Former Chief Economic Development Officer	9,000	16,514	750	1,376
Compliance Review Officer	7,200	13,211	600	1,101
Director of Finance and Purchasing	7,200	13,211	600	1,101
Legislative Aide - First District (1)	6,000	11,009	500	917
Legislative Aide - Sixth District (1)	6,000	11,009	500	917
Director - Recorder of Deeds	5,590	10,257	466	855
Former County Legislator - Third District (1)	4,800	8,807	400	734
Former Lead Care Manager	4,550	8,349	379	696
Care Manager Supervisor	4,290	7,872	358	656
Budget Officer	4,000	7,339	333	612
Part-time Board of Election Clerk	1,200	2,202	100	183
Payroll Supervisor	1,200	2,202	100	183

(1) Legislative Aides and County Legislators in other districts also received similar vehicle allowances.

This added benefit represented the equivalent of a salary increase of approximately 2 to 15 percent. For 11 of the 22 (50 percent) employees, the vehicle allowance caused their total compensation to exceed the maximum pay range for their position. While vehicle allowances and salary amounts are provided for in employment contracts and county policies, the lack of records to support how the vehicle allowance amounts were determined gives the appearance that the vehicle allowance may be a means to compensate employees beyond the established maximum pay range. For example:



Jackson County
 Payroll and Personnel Issues
 Management Advisory Report - State Auditor's Findings

Employee	Year Ended December 31, 2018			
	Salary	Vehicle Allowance	Total Compensation	Established Maximum Pay Range (1)
Director of Parks and Recreation	\$ 110,531	12,000	122,531	110,520
Director of Public Works	110,531	12,000	122,531	110,520
Director of Information Technology	108,582	9,600	118,182	110,520
Director - Recorder of Deeds	110,531	5,590	116,121	110,520

(1) Per Ordinance No. 4714, effective January 26, 2015.

Due to the lack of adequate records supporting how the amounts were determined, it is unclear if the vehicle allowances received by these employees are reasonable. The county should review the necessity and reasonableness of the allowances paid and set them to reasonably reflect the actual expenses incurred by the employees.

Recommendation

The County Legislature and County Executive develop a vehicle allowance policy, review the necessity of vehicle allowances, and set the allowances to reasonably reflect the actual expenses incurred by the applicable employees.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

3. Chief Operating Officer's Employment Contract

The former County Executive approved a multi-year employment contract with the former Chief Operating Officer (COO) that automatically renewed and included a severance payment.

The former COO's contract provided for his term of employment to begin on December 8, 2014, and terminate on December 31, 2018. His employment would then automatically renew for one year every year. The former COO's contract also provided for a severance payment equal to his salary for 9 months, if terminated without cause and payable in a lump sum no later than December 31 of the expiring year. This automatically renewing contract essentially guarantees the COO will receive a severance payment if terminated without cause because the contract never expires. Based on the former COO's December 2018 salary, the severance payment would have totaled \$115,921.

Article III, Section 5, of the County Charter, states, "the county executive may appoint a staff . . . whom shall serve at his or her pleasure." In the public sector, such language would generally indicate employment at will and the county would not be liable or bound to pay that official any substantial compensation or severance benefits after employment is terminated. However, the former County Executive entered into a multi-year



Jackson County
Payroll and Personnel Issues
Management Advisory Report - State Auditor's Findings

automatically renewing employment agreement with the former COO, which included a substantial severance benefit, if his employment was involuntarily terminated without cause. No other county officials or employees have a multi-year automatically renewing employment agreement.

The county should ensure employment contracts are in the best interest of the county. The county has a fiduciary responsibility to ensure that public funds are used effectively.

Recommendation

The County Legislature and County Executive refrain from entering into automatically renewing multi-year employment contracts, and consider the necessity of including severance payments.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

4. Physical Building Access and Remote Work Policy

Record of physical access to all county buildings was not maintained for all entry and exit points. In addition, the county has not adopted a policy concerning employees working from home.

Physical access to county buildings is controlled by the Human Resources (HR) department. According to HR department officials, one of two entry/exit readers to the downtown courthouse south entrance and the freight elevator inside the courthouse have previously been masked.¹ As a result, when an employee or other authorized personnel scan their ID badge, the HR department cannot determine who accessed the building and at what time the building was accessed from those entry/exit points. Additionally, the lack of records of physical access to county buildings limit the ability to investigate concerns related to employee's attendance. Also, according to HR department officials, the other south entrance entry/exit reader was unmasked sometime in 2016. These restricted entries provide employees and others authorized access to the courthouse and the freight elevators can only be accessed by employees or others authorized.

Physical access to restricted entries of all county buildings and use of freight elevators should be adequately logged and monitored for security, control, and accountability purposes.

In addition, county employees have been permitted to work from home. Proper guidelines are needed to manage remote employees in the form of a

¹ According to county personnel, staff could still use the readers to access restricted entries/areas, but masking the readers prevents the county from knowing who accessed the restricted entry/area.



work-from-home policy that defines employee eligibility, expectations for work hours and attendance, equipment and cybersecurity, communication methods, and policy abuse.

Recommendation

The County Legislature and County Executive ensure physical access to all county buildings and freight elevators is properly logged and periodically reviewed for security, control, and accountability concerns. In addition, a work-from-home policy should be adopted to ensure authorization to work remotely is documented and employees' work is properly monitored.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

5. Sexual Harassment Training

The county personnel rules, including its sexual harassment policy (Rule 19), do not require all county employees receive sexual harassment training. In addition, sexual harassment training is not periodically provided to employees, and documentation of attendance at the training provided is not always retained.

Section 11.21 of the county personnel rules requires all new employees attend an orientation program coordinated by the HR department within the first 30 days of employment. According to a former Director of Human Resources,² new employees are provided sexual harassment training during employee orientation. Attendance at this training is documented by the employee signing a form stating they received training and understand and agree with county policies, including sexual harassment. The former director also indicated most employees only receive sexual harassment training once (during their new employee orientation) unless specifically requested by a department head or mandated as a form of discipline following an incident.

Three of the 25 (12 percent) employee personnel files reviewed did not have a signed sexual harassment training attendance form. In addition, several county employees have filed sexual harassment lawsuits against the county in recent years.

To ensure employees are aware of requirements regarding sexual harassment and remain aware, the county should revise the sexual harassment policy to specifically address training to be provided and its frequency. In addition, sexual harassment training forms should be retained to document compliance with county policy.

² The former Director of Human Resources was employed during the course of the audit and subsequently resigned.



Jackson County
Payroll and Personnel Issues
Management Advisory Report - State Auditor's Findings

Recommendation

The County Legislature and County Executive update the sexual harassment policy to require periodic sexual harassment training for all employees, and ensure sexual harassment training attendance forms are maintained to support sexual harassment training provided.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.



Appendix A
Jackson County - Payroll and Personnel Issues
Auditee Response - County Legislature



**COUNTY LEGISLATURE
JACKSON COUNTY, MISSOURI**

★ **THERESA CASS GALVIN** ★
LEGISLATIVE CHAIRMAN
★ **JACKSON COUNTY LEGISLATOR, 6TH DISTRICT** ★

JACKSON COUNTY COURTHOUSE
415 E. 12th Street, 2nd Floor
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November 23, 2020

Nicole Galloway
Missouri State Auditor
Truman State Office Building
301 West High Street, Rm 880, P.O. Box 869
Jefferson City, MO 65102

Honorable Auditor Galloway,

In February 2018 the Jackson County Legislature formally requested an independent audit by the Missouri State Auditor to provide assurance to all County elected officials and the citizens of Jackson County that the assets of the County are safeguarded through proper internal controls that fully comply with applicable State and County laws.

Once again, the County Legislature greatly appreciates the State Auditor's time and efforts in conducting an audit and issuing a report of the Jackson County Payroll and Personnel Issues as the fourth report of multiple areas of review.

The County Legislature fully supports the recommendations and in conjunction with the County Executive has already worked to implement changes to provide increased transparency and public accountability.

Harry S. Truman, Presiding Judge, 1927-1934





Appendix B
Jackson County - Payroll and Personnel Issues
Auditee Response - County Executive



FRANK WHITE, JR.
Jackson County Executive

December 4, 2020

Honorable Nicole Galloway
Missouri State Auditor's Office
P.O. Box 869
Jefferson City, MO 65102

via email: robert.mcarthur@auditor.mo.gov,
pamela.allison@auditor.mo.gov

Dear Madam:

In response to your request for a response from my office, please see the information below:

1.

Jackson County's budgetary processes have changed significantly since the time period evaluated by this report. Changes include the significant reduction, if not elimination, of using multiple funds to support any single county department. The Administration will continue to review all recommendations made, and in collaboration with the County Legislature will make any additional changes necessary.

2.

In 2020, Jackson County instituted a new vehicle allowance policy. The Administration will continue to review all recommendations made, and in collaboration with the County Legislature will make any additional changes necessary.

3.

As noted in the report, the contract at issue was entered into by the prior Administration. Since that time, no employment contracts have been executed that include the provisions highlighted by this report. The Administration will continue to review all recommendations made, and in collaboration with the County Legislature will make any additional changes necessary.

4.

Upon learning that records were not being maintained, the Administration immediately ordered that the records be kept for these points of entry to county facilities. The Administration will continue to review all recommendations made, and in collaboration with the County Legislature will make any additional changes necessary.

Jackson County Courthouse 415 East 12th Street Kansas City, Missouri 64106
Office: 816-881-3333 / Fax: 816-881-3133





Appendix B
Jackson County - Payroll and Personnel Issues
Auditee Response - County Executive

Page 2

5.

Jackson County has clearly defined and well-communicated policies that prohibit all forms of harassment and discrimination, sexual or otherwise. The County's Human Relations Department and County Counselor's Office have worked hard to improve our Associate training programs, including those focused on sexual-harassment. The Administration is committed to ensuring that the workplace culture where all Jackson County Associates feel safe and valued and can be who they are. The Administration will continue to review all recommendations made, and in collaboration with the County Legislature will make any additional changes necessary.

Regards,

Frank White, Jr.
Jackson County Executive

cc: Robert McArthur II, Senior Auditor III
Pamela Allison, Supervising Manager of the Public Corruption and Fraud Division