



**Human Resources Payroll
2nd Follow – Up Audit
No. A2014-06**

Issued by the
Internal Audit Office
August 28, 2014

**City of El Paso
Internal Audit Office
Human Resources Payroll 2nd Follow-Up Audit No. A2014-06**

EXECUTIVE SUMMARY

The Internal Audit Office conducted a 2nd Follow-Up Audit on The Human Resources Payroll Audit Report dated February 23, 2011. The original Audit Report contained five (5) findings. The 1st Follow-Up was conducted on April 8, 2013. Upon completion of the audit fieldwork, we have determined the status of the recommendations for each audit finding as outlined in the table below:

Finding No.	Description of Original Findings	Status
1	<p>Of the 20 Policies and Procedures supplied by HR Management for review:</p> <ul style="list-style-type: none"> • Four out of 20 (20%) could not be located on the department's Personnel drive (P-Drive). • 12 out of 20 (60%) have a different version or format located in a folder on the P-Drive. • 20 out of 20 (100%) do not exhibit a revision date making it difficult to identify the most current version. • 13 out of 20 (65%) could not be located by number or effective date in the "Employee Name" folder. (The folder for all finalized procedures per the employee.) 	In Progress Management will assume the risk
2	<p>Based on the review of AWP schedules, the AWP process is a manual process:</p> <ul style="list-style-type: none"> • There is no initial review process for AWP files or the AWP required calculations. • The AWP Procedure does not provide adequate guidance for the required calculations. • 73% of approved AWP requests are listed on the AWP schedules because the employee owes the City of El Paso money as a result of overpayment while on AWP. 	In Progress Management will assume the risk
3	KRONOS is not being used to monitor and manage Family and Medical Leave Act (FMLA) requests.	In Progress Management will assume the risk
4	The Staffing Table Change (STC) Request Form is a paper document that during the process physically changes hands five times in the Office of Management and Budget and three times in Human Resources Information System.	In Progress Management will assume the risk
5	<p>A survey of HR Payroll and HRIS personnel was taken. 12 of 12 (100%) surveys distributed were completed and returned. The results are as follows:</p> <ul style="list-style-type: none"> • 8 of 12 (66.67%) respondents state they have not had any formal (vendor) training in PeopleSoft HR or KRONOS in the last 5 year. • 4 of 12 (33.33%) respondents state they have not had any informal (interdepartmental) training in PeopleSoft HR or KRONOS in the last 5 years. 	In Progress Management will assume the risk

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	<ul style="list-style-type: none">• 11 of 12 (91.67%) respondents state they feel that additional training in PeopleSoft HR and/or KRONOS would help them perform their duties more effectively and efficiently.• 4 of 12 (33.33%) respondents stated they did not have access to PeopleSoft and/or KRONOS user manuals or reference materials within their department.	
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For a detailed explanation of the findings and the current observations please refer to the appropriate finding contained in the body of this Audit Report.

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BACKGROUND

The *Generally Accepted Government Auditing Standards* (Standard 6.36), the *International Standards for the Professional Practice of Internal Auditing* (Performance Standard 2500.A1) require a post audit follow-up on all audit recommendations made in order to ascertain that appropriate corrective action is taken to address reported audit findings. This is the 2nd Follow-Up Audit conducted by the Internal Audit Office of the Human Resources Payroll Audit report dated February 23, 2011. The 1st Follow-Up Audit Report is dated April 8, 2013.

AUDIT OBJECTIVES

The audit objective was to determine the status of five (5) pending recommendations found to be “In Progress” during the 1st Follow-Up Audit completed on April 8, 2013.

AUDIT SCOPE

The 2nd Follow-Up Audit was limited to a review of five (5) findings and recommendations detailed in the “*Human Resources Payroll Audit*” report dated February 23, 2011. The audit period covered FY 2013-2014.

AUDIT METHODOLOGY

To achieve our audit objectives we:

- Interviewed the appropriate staff to obtain status on the development of the following items:
 - The updating of HR’s Policies and Procedures Manual.
 - A Software solution to automate AWP calculations and eliminate manual processes.
 - Training for payroll personnel to be proficient with operations of the KRONOS FMLA module.
 - Assessment of a software solution to process Staffing Table Changes through PeopleSoft HR.
 - To determine if employees are obtaining training in PeopleSoft HR and KRONOS.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards* and the *International Standards for the Professional Practice of Internal Auditing*. Those standards require that we plan and perform the 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 a reasonable basis for our findings and conclusions based on our audit objectives.

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ORIGINAL FINDINGS, ORIGINAL RECOMMENDATIONS, MANAGEMENT’S RESPONSE TO ORIGINAL FINDINGS, FIRST FOLLOW-UP OBSERVATION AND STATUS, CURRENT OBSERVATION, AND STATUS

Based on the results of follow-up test work, each original finding recommendation will be designated with one of the following four status categories:

<i>Implemented</i>	The finding has been addressed by implementing the original corrective action or an alternative corrective action.
<i>In Progress</i>	The corrective action has been initiated, but is not complete.
<i>Not Applicable</i>	The recommendation is no longer applicable due to changes in procedures or changes in technology.
<i>Not Implemented</i>	The recommendation was ignored, there were changes in staffing levels, or management has decided to assume the risk.

Original Finding 1

Policies and Procedures

A review of 20 Human Resources Payroll Division’s Policies and Procedures identified that up to date and user friendly Policies and Procedures Manuals are not being maintained.

Finalized policies and procedures are located in an electronic folder titled “Employee Name” on the P-Drive.

Of the 20 Policies and Procedures supplied by HR Management for review:

- Four out of 20 (20%) could not be located on the department’s Personnel drive (P-Drive).
- 12 out of 20 (60%) have a different version or format located in a folder on the P-Drive.
- 20 out of 20 (100%) do not exhibit a revision date making it difficult to identify the most current version.
- 13 out of 20 (65%) could not be located by number or effective date in the “Employee Name” folder. (The folder for all finalized procedures per the employee.)

Recommendation

Management should ensure that the most up to date Policies and Procedures are on the P-Drive and on the Department’s website where applicable.

Management’s Response

HR Payroll will consolidate all the updated Policies and Procedures in one file in the P-Drive. HR Payroll will review existing policies and procedures, update where needed, and date the latest version of each policy and procedure. Old files with various policies and procedures will be deleted or stored in a different fashion for historical purposes. Updated policies and procedures will also be available through the City’s website

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Management's Response (cont.)

Responsible Party

Carlton Myers, Human Resources Manager

Implementation Date

Currently in progress. Completion date - August 1, 2011

First Follow-Up Observation

- The Human Resources (HR) Payroll Division's Policies and Procedures have not been updated and consolidated.
- However, a plan is in place to update and consolidate HR's policies and procedures along with the implementation of a new module in PeopleSoft HR called User Productivity Kit (UPK). UPK is a module that will allow users to view step-by-step procedures on how to run various HR functions in PeopleSoft HR. The HR Department will incorporate their policies and procedures into the UPK module and eliminate procedure manuals located in the department's P-Drive and the 3-ring binder. During this process, policies and procedures will be reviewed and revised to ensure they are up-to-date.

First Follow-Up Status

In Progress

Current Observation

- The Human Resources Payroll Division is in the process of updating their Policies and Procedures as they prepare to upload them to the User Productivity Kit (UPK) in PeopleSoft HR.
 - 9 of the 20 (45%) Policies and Procedures have been updated and are ready to be uploaded to PeopleSoft UPK.
 - 6 of the 20 (30%) Policies and Procedures are no longer applicable due to changes in procedures.
 - 5 of the 20 (20%) Policies and Procedures are in the process of being reviewed.
- None of the 20 Policies and Procedures have been uploaded to the UPK in PeopleSoft HR.
- The Human Resources Payroll Division has not completed the consolidation of the current Policies and Procedures in the P-Drive.

Status

In Progress

The Human Resources Payroll Division will assume the responsibility of ensuring that the Policies and Procedures are up to date and are uploaded to the UPK in PeopleSoft HR.

Original Finding 2

AWP Process

The AWP process needs to provide accurate and consistent calculations and mitigate as many manual operations as possible to attain the correct supplemental payment.

- Based on the review of AWP schedules, the AWP process is a manual process:
 - A paper file is prepared containing copies of all forms and of all workers' compensation payments made to the employee.
 - All payroll calculations prior to entering the information into PeopleSoft HR are manually computed and hand written onto the forms and records.
 - The employee's federal withholding tax is manually looked up in the IRS Publication 15 (Circular E).
 - The AWP listings are manually updated every pay period and then they are manually transferred to the master listing on a password protected 3.5 floppy diskette.
 - The Pre-Injury Net Pay pre-printed form is used to manually calculate FICA and Medicare withholding, and appear to be done incorrectly.
- Based on the review of Procedures:
 - There is no initial review process for AWP files or the AWP required calculations.
 - The AWP Procedure does not provide adequate guidance for the required calculation of payroll taxes for Pre Injury Net Pay.
 - Nor does it provide clear differences between uniformed and non-uniformed employees.
- A review of 253 approved AWP requests as of 1/15/2011 identified 185 (73%) overpayments to employees of the City of El Paso.
 - Of the 185 overpayments 111 (60%) are uniformed employees.

Recommendation

Management should utilize a software solution that will automate calculations and eliminate as many of the manual processes as possible.

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Management's Response

The staff time dedicated to the calculation of Accident With Pay (AWP) supplemental pay increased with the 2000 implementation of PeopleSoft. The gross up calculation application required for this type of calculation was not purchased at that time. This was verified during the 2009 Oracle Fit-Gap interviews.

All six HR Payroll staff members are involved in calculating AWP supplemental pay for affected City employees from different departments. It takes 86 staff hours/week for an annual cost of \$81,880.24 in staff time. The total paid in AWP in FY10 was \$411,802.00. This does not include the cost to the City to pay the employee and employer portion of the pension amounts required under the City's Pension Ordinance and employee and employer portions of FICA and Medicare taxes as part of the supplement.

HR Payroll management will look at the following options for AWP:

1. Eliminate the AWP supplement for all employees. This is Human Resources' recommended action. This would require a repeal of Section 4.4, Accident with Pay Leave, of Ordinance 8064. It would also require eliminating the AWP leave from the police and fire collective bargaining agreements as well as amending the City's Pension Ordinance. Payroll staff can be utilized to enhance other essential and necessary payroll functions.
2. Work with IT staff to develop a software solution that will insure the integrity of the data and will minimize manual calculations and entries. This option will be addressed immediately and also during the PeopleSoft fit-gap analysis. A review of how the supplement is calculated will also take place during April 2011 to determine if the calculations adhere to Ordinance 8064.
3. Limit AWP leave for employees covered under collective bargaining contracts to 30 days AWP leave status similar to that available to non-collective bargaining employees and continue providing the benefit.
4. Analyze the cost of purchasing a fully insured disability policy for job-related injuries that would provide proportionate short-term disability payments.

Responsible Party

Irene Y. Morales, Risk Manager

Implementation Date

July, 2011

First Follow-Up Observation

A software solution to automate AWP calculations and eliminate manual processes has not yet been identified. Four attempts have been made by the Human Resources Department to address this issue.

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First Follow-Up Observation (cont.)

- An attempt was made to eliminate AWP through collective bargaining, but it was not successful.
- The Information Technology Department and CherryRoads Technologies assisted in creating a program in PeopleSoft to help with the AWP function. The program was unsuccessful due to the complexity involved with the AWP process.
- An analysis was done to explore the possibility of outsourcing the AWP function. It was concluded that outsourcing was not a cost-effective option.
- Ordinance 8064 – Section 4.4 and the AWP process will be reviewed to identify ways to simplify the handling of AWP.

First Follow-Up Status

In Progress – The Human Resources Department will continue to search for a solution to simplify the AWP function and eliminate the manual processes.

Current Observation

The Human Resources Payroll Division created three MS Excel spreadsheets to calculate AWP for civilians, Fire and Police. The spreadsheets are not being utilized and the process is still being conducted manually.

Status

In Progress

The Human Resources Management will assume the responsibility of identifying ways to automate the AWP process and eliminate the manual processes.

Original Finding 3

FMLA Process

Employees are required to submit specified documentation in order to qualify for leave under FMLA. The Human Resources Department processes the documents and approves or denies the employee's request. The Human Resources Department uses KRONOS to monitor and manage vacation, sick leave, jury duty, conferences, funeral leave etc.

KRONOS is not being used to monitor and manage FMLA requests. Currently an HR Analyst is manually tracking FMLA cases on an Excel spreadsheet.

Recommendation

Schedule and conduct the training necessary for the payroll personnel to be proficient with the operations of the KRONOS FMLA module.

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Management's Response

In December of 2010, a study was conducted by HR Payroll staff in order to determine whether the City of El Paso should utilize the PeopleSoft or KRONOS Systems for tracking and maintaining FMLA eligibility, balances, and usage.

The study concluded that we continue to utilize the KRONOS system due to the fact that the payroll clerks currently have access to KRONOS and are familiar with that system. They do not have access to PeopleSoft which would require significantly more training as well as authorization issues.

As HR continues to investigate decentralization, the department personnel will take on additional responsibility in handling the FMLA process. The FMLA process will be included in the upcoming PeopleSoft fit-gap analysis to determine if the City will continue to use KRONOS. Instituting changes in business practices will also be considered.

Decision on whether we will continue with KRONOS should be completed by July 2011. If decision is made to keep KRONOS, HR will complete training of department personnel by August 31, 2011. If the decision is made to eliminate KRONOS and transfer to PeopleSoft, HR will review the available FMLA module and determine what business practices need to be changed by using in PeopleSoft. Customization of either module will be kept to a minimum. HR estimates that any customization and training of all departments should be completed by November, 2011.

Responsible Party

Mary Michel, Senior Human Resources Analyst

Implementation Date

November 2011

First Follow-Up Observation

The Human Resources Department is in the process of shifting the responsibilities of monitoring and managing Family and Medical Leave Act (FMLA) duties to the HR Managers located at the various City departments. During this transition, HR Managers will be trained to use the KRONOS FMLA module.

First Follow-Up Status

In Progress - this finding should be implemented by August 31, 2013 according to the Deputy Director of Human Resources.

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Current Observation

- Human Resources Management stated that 50% of HR Managers located at various City departments are entering Family and Medical Leave Act (FMLA) cases in KRONOS.
- The Human Resources Payroll Division provided Microsoft Outlook Meeting Invitations for three FMLA Trainings held on:
 - May 6, 2013
 - April 30, 2014
 - May 13, 2014
- Sign-in sheets were not provided for the trainings therefore, attendance could not be verified.
- The Human Resources Payroll Division stated that they conducted One on One Training Sessions. Documentation was not retained for the One on One Training Sessions, therefore training could not be verified.

Status

In Progress

Human Resources is still training HR Managers and working with KRONOS on a system update. Human Resources Management will assume the responsibility of conducting the training necessary for the payroll personnel to be proficient with the operations of the KRONOS FMLA module.

Original Finding 4

Staffing Table Changes

The Staffing Table Change (STC) Request Form is a paper document used by Department Heads to secure authorization to either add or delete positions from their current authorized staffing levels.

A review of the STC process identified that

- During the process the STC document physically changes hands 5 times in the Office of Management and Budget and three times in Human Resources Information Systems.
- Thus making it difficult to determine the status of the Staffing Table Change request.

Recommendation

Conduct an assessment to seek a software solution through PeopleSoft HR.

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Management's Response

HR Payroll Staff and OMB Staff have revised the STC form. The revised form is currently being utilized Citywide. It is located on the Citywide public drive under payroll forms. OMB staff has received various recommendations for changes from the departments and, with input from HR Payroll staff, have incorporated the changes in the new form.

HR Payroll and OMB staff members will work with IT staff to determine a workflow solution through PeopleSoft keeping the upcoming implementation in mind. HR Payroll and OMB staff will continue to work on a policy and procedure to accompany this form/workflow. Once completed, all information will be posted on the public drive and the website. HR staff and OMB staff will conduct joint training sessions of department budget and payroll staffs and HR Department Managers on how and when to utilize the staffing table change.

Responsible Party

Irene Morales, Risk Manager

Implementation Date

September 1, 2011

First Follow-Up Observation

The Human Resources Department has not found a software solution to process STC through PeopleSoft HR. Additionally, there is confusion between the HR Department and the Office of Management & Budget on the process to be used when processing STC and who should be included in the workflow process.

First Follow-Up Status

In Progress – The Human Resources Department will continue looking for a software solution to process STC and formulate a workflow process for processing STC. This Finding should be implemented by August 31, 2013 according to the Deputy Director of Human Resources.

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Current Observation

The Human Resources Department along with the Department of Information Technology Services (DoITs) have made an attempt to find a software solution to process STC requests through PeopleSoft HR. DoITs has created a software prototype of the STC Form. They have also provided a list of requirements to enhance the prototype in PeopleSoft HR. However, a consensus has not been reached regarding the STC workflow process between the Human Resources Department and the Office of Management and Budget. The Human Resources Department will continue developing the STC prototype in PeopleSoft HR when a consensus on the workflow process is reached.

Status

In Progress

Human Resources Management will assume the responsibility of overseeing the development of the prototype of the STC Form and implementing its use.

Original Finding 5

Training in PeopleSoft HR and KRONOS

Training Program's objectives are to maintain a professional and competent trained staff that can perform their duties efficiently and effectively.

The HR Payroll and HRIS Divisions do not have an adequate number of functional experts in PeopleSoft HR and KRONOS. Only one HR Manager and one HR Senior Analyst within these divisions is considered a functional expert in PeopleSoft HR and KRONOS.

- A survey of HR Payroll and HRIS personnel was taken. 12 of 12 (100%) surveys distributed were completed and returned. The results are as follows:
 - 8 of 12 (66.67%) respondents state they have not had any formal (vendor) training in PeopleSoft HR or KRONOS in the last 5 years.
 - 4 of 12 (33.33%) respondents state they have not had any informal (interdepartmental) training in PeopleSoft HR or KRONOS in the last 5 years.
 - 11 of 12 (91.67%) respondents state they feel that additional training in PeopleSoft HR and/or KRONOS would help them perform their duties more effectively and efficiently.
 - 4 of 12 (33.33%) respondents stated they did not have access to PeopleSoft and/or KRONOS user manuals or reference materials within their department.

* Training records were not reviewed. The results are based on information provided by the surveys only.

Recommendation

Management should establish a training program for HR Payroll and HRIS personnel that would help ensure professional training in PeopleSoft HR and KRONOS.

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Management's Response

HR Payroll and HRIS will begin hands-on training for staff the week of April 4, 2011. HR Payroll and HRIS supervisors and staff will dedicate a two hours per week in training. The purpose of this training is (1) to introduce PeopleBooks to the staff so they can use this as a resource for problem solving, (2) to have the HR users understand how the modules they deal with affect other PeopleSoft modules and (3) serve as a basis for training other City department personnel as HR continues to decentralize certain functions. Participants will be asked to bring work-related issues that will be used in the training. KRONOS training will also be conducted simultaneously so participants can have an understanding of the interaction between both systems. Staff will participate in the upcoming PeopleSoft fit-gap analysis. Also participating in this weekly training will be representatives from Risk Management, IT and Financial Services. Additional functional experts within the department will be identified during this training as well. HR payroll staff will consider changes in business processes identified and needed. Training records will be maintained.

The need for training funds for off-site training by vendors will be determined as the PeopleSoft implementation process continues and will be addressed, if needed, during the budget process.

Responsible Party

Norma Chavez, Human Resources Analyst

Implementation Date

Week of April 4, 2011 and will be continuous through the PeopleSoft implementation.

First Follow-Up Observation

A survey distributed to the Human Resources Payroll and the Human Resources Information System personnel identified the following regarding professional training in PeopleSoft HR and KRONOS:

Item Reviewed	Original Audit - Survey Results	Current Observation - Survey Results	% Difference
Respondents stating no formal training has been provided in PeopleSoft HR and KRONOS in the past 2 years.	8 out of 12 (66%)	6 out of 12 (50%)	16% Improvement
Respondents stating no informal/onsite training has been provided in PeopleSoft HR and KRONOS in the past 2 years.	4 out of 12 (33%)	3 out of 12 (25%)	8% Improvement

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Respondents that feel additional training in PeopleSoft HR and KRONOS will help them perform their duties more effectively and efficiently.	11 out of 12 (91%)	9 out of 12 (75%)	16% Improvement
Respondents stating that they do not have access to PeopleSoft HR and/or KRONOS user manuals or reference materials.	4 out of 12 (33%)	3 out of 12 (25%)	8% Improvement

First Follow-Up Status

In Progress – Even though survey results indicated improvement, we have concluded that sufficient progress has not been made by the Human Resources Department in providing professional training to their employees in the areas of PeopleSoft HR and KRONOS.

Current Observation

The Human Resources Payroll Division provided five (5) Outlook meeting invitations for various trainings held on:

- August 28, 2013 Combo Code update coordination meeting
- September 11, 2013 Combo Code Lab
- September 11, 2013 Combo Code Testing for Current Payroll
- June 18, 2014 Webinar on “Handling Payroll Overpayments Correctly”
- July 22, 2014 KRONOS Training – 6.2 Managing Timecard & Schedules

Sign-in sheets were not provided for the above trainings therefore, attendance could not be verified.

Status

In Progress

Human Resources Management will assume the responsibility of providing professional training in PeopleSoft HR and KRONOS and retaining sufficient documentation of those in attendance.

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INHERENT LIMITATIONS

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that procedures may become inadequate due to changes in conditions, or that the degree of compliance with the procedures may deteriorate.

CONCLUSION

We have concluded our audit work on the objectives of the 2nd Follow-Up Audit – Human Resources Payroll. In accordance with Generally Accepted Government Auditing Standards we are required to conclude on whether the Human Resources Department met the objectives of the audit. The following is our conclusion.

The Human Resources Payroll Division continues to work on meeting the following objectives:

- Updating and uploading the Human Resources Payroll Division’s Policies and Procedures Manuals to the User Productivity Kit (UPK) in PeopleSoft HR.
- Identifying a software solution that would automate Accident with Pay (AWP) calculations and eliminate as many of the AWP manual process as possible.
- Training payroll personnel to be proficient with the operations of the KRONOS FMLA module.
- Identifying a software solution to process Staffing Table Changes through PeopleSoft HR.
- Training for HR Payroll and HRIS personnel in the use of PeopleSoft HR and KRONOS.

The Human Resources Payroll Division continues to work on fully implementing the findings identified. The Human Resources Payroll Division will assume the risks of not completing the implementation of the recommendations contained in this Audit Report. The Internal Audit Office will not be scheduling additional work on this audit.

We wish to thank Human Resources Department’s Management and Staff for their assistance and courtesies extended during the completion of this 2nd Follow-Up Audit.

Signature on File
Edmundo S. Calderón, CIA, CGAP, CRMA, MBA
Chief Internal Auditor

Signature on File
Rebecca Garcia, CGAP
Auditor

Signature on File
Daryl Olson
Senior Auditor

Distribution:
Financial & Audit Oversight Committee (FAOC)
Tommy Gonzalez, City Manager
Linda Ball Thomas, Human Resources Director
Irene Morales, Deputy Director of Human Resources