

PERFORMANCE AUDIT REPORT

Reviewing Accountability for Protecting Unemployment Claims

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
March 1985**

PEFORMANCE AUDIT REPORT

Reviewing Accountability for Protesting Unemployment Claims

OBTAINING AUDIT INFORMATION

This audit was conducted by Ron Green, Senior Auditor, and Rick Riggs, Auditor, of the Division's staff. If you need any additional information about the audit's findings, please contact Mr. Green at the Division's offices.

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REVIEWING ACCOUNTABILITY FOR PROTESTING UNEMPLOYMENT CLAIMS

Summary of Legislative Post Audit Findings

In March 1984, the Legislative Division of Post Audit conducted a performance audit of the unemployment compensation system in Kansas. Among the report's other findings, the auditors discovered that eight State agencies had responded to less than half of the unemployment insurance claim notices they received. This audit was conducted to answer more specific questions about how State agencies handle unemployment claim notices.

Is there a specific person at each agency who is assigned the duties of reviewing and protesting unemployment claims? In seven of the eight agencies and institutions reviewed, a specific employee was assigned the duty of reviewing claim notices, and responding to them when appropriate. In the eighth, a central coordinator was responsible for distributing the notices to the former workers' supervisors. In none of the agencies reviewed were notices being ignored or lost.

Are the duties of employees who handle unemployment claims specifically stated in their job descriptions? Of the eight agencies and institutions, only two have included unemployment claim duties in any employee's job description. In the others, although a specific employee has been assigned the duties, processing claim notices was judged to take too little time for inclusion as a separate responsibility.

Are employees being evaluated on how well they perform duties related to protesting unemployment claims? Because processing claim notices generally required such a small percentage of the employees' time, they generally were not evaluated on how well they performed these duties. Even the employees who had these duties listed in their job descriptions had not been recently evaluated on their performance of those duties.

The report also reviews a number of problems noted during the audit. For example, employees have generally had little or no training in how to properly document their responses to claim notices, and they have been given few written guidelines or procedures to follow. Finally, the audit describes some steps being planned by the Department of Human Resources to assist agencies in improving their responses to unemployment insurance claim notices.



REVIEWING ACCOUNTABILITY FOR PROTESTING UNEMPLOYMENT CLAIMS

In March 1984, the Legislative Division of Post Audit issued a performance audit report reviewing protested unemployment claims in Kansas. In that audit report, the auditors found that some State agencies were not returning many claim notices filed against them by former employees. An agency's response can be an important check on the accuracy and truthfulness of a former employee's claim. In some cases reviewed by the auditors, State agencies should have replied to the claim notices because the claimants were not eligible for unemployment benefits. The excess benefits identified in the auditors' sample totaled \$6,344.

Following that audit, legislative concerns were raised that State agencies have no incentive to protest claims. All State agencies pay the same unemployment insurance contribution rate, and no direct penalties are imposed when an agency fails to respond to an unemployment claim notice, or files an inadequate response. The current audit was requested to investigate State agencies' accountability for protesting unemployment compensation claims. It addresses the following specific questions:

1. Is there a specific person at each agency who is assigned the duties of reviewing and protesting unemployment claims?
2. Are the duties of employees who handle unemployment claims specifically stated in their job descriptions?
3. Are employees being evaluated on how well they perform duties related to protesting unemployment claims?

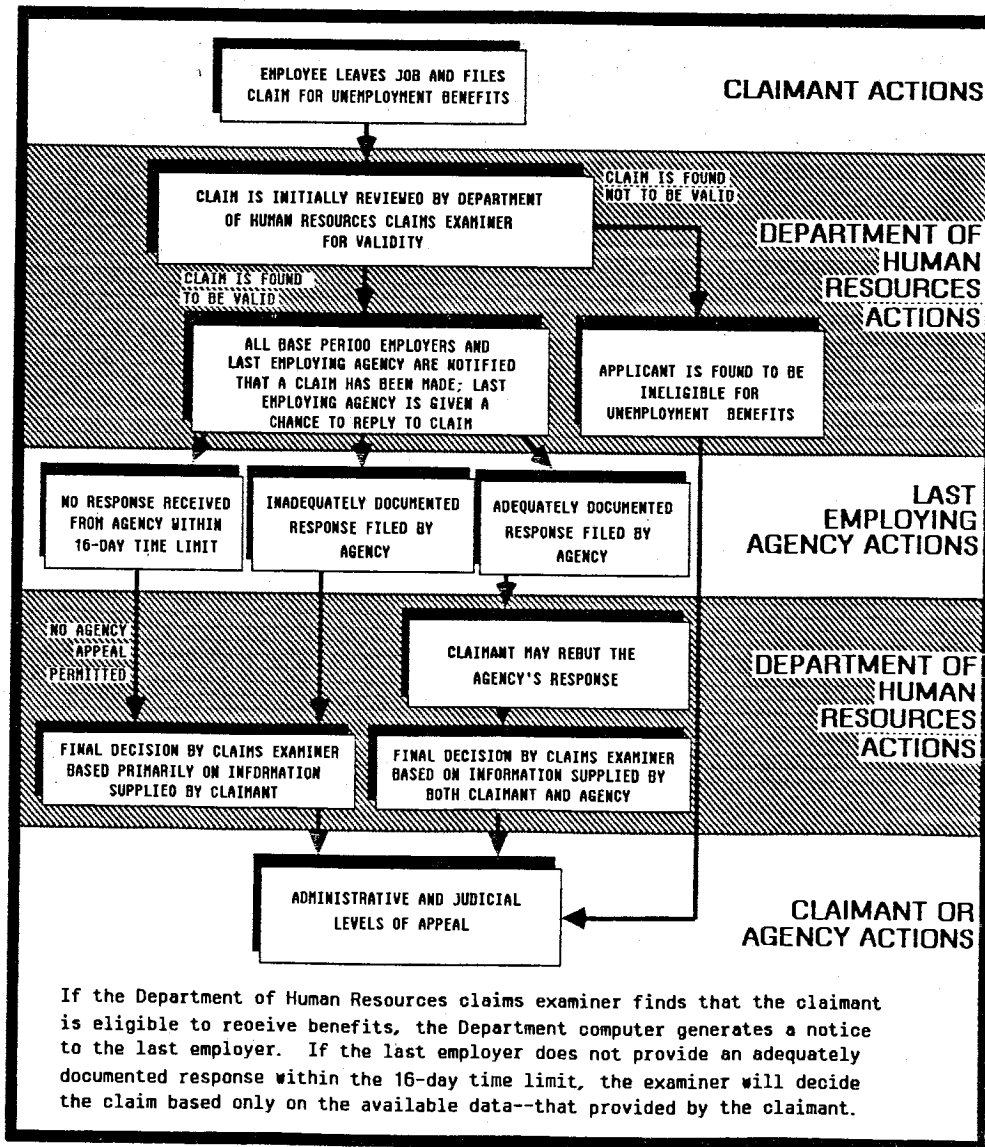
To answer these questions, the auditors contacted a sample of agencies and examined the position descriptions and evaluations of the employees responsible for reviewing and protesting unemployment claims. They also examined written procedures and work standards relating to unemployment claims, and interviewed agency supervisors and employees responsible for the claims review function. Before addressing the questions listed above, the report provides background information on the unemployment claims process and on the findings of the earlier audit.

The auditors also determined what actions have been taken to address the problems found in the prior audit, and what further actions are planned. The Department of Human Resources' plans for improving the program are outlined at the end of this report.

A Brief Summary of the Claims Process

Under Kansas law, claimants who are fully eligible for unemployment compensation can receive up to 26 weeks of benefits. The law specifies a number of circumstances under which a claimant can be disqualified for

THE UNEMPLOYMENT CLAIMS PROCESS

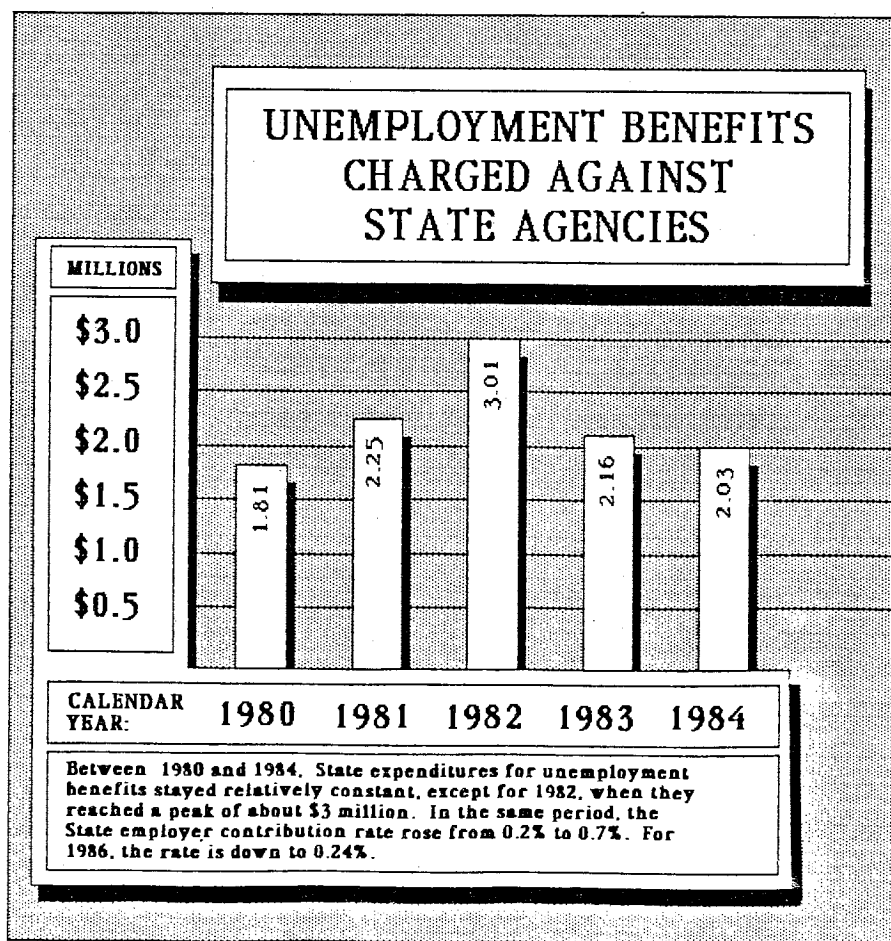


benefits. The disqualifications dealt with in this audit generally stem from the circumstances under which workers left their last job. In some instances, such as being fired for gross misconduct or quitting voluntarily for domestic reasons, the claimant is completely ineligible for benefits. In other cases, such as being fired for a breach of duty or quitting voluntarily without good cause, the claimant is disqualified from receiving the first 10 weeks of benefits he or she would have received if fully qualified.

When a person files for unemployment, the Department of Human Resources mails an unemployment claim notice to his or her last employer. The employer has 16 days to return the notice to the Department to supplement or clarify the information provided by the claimant. When the employer is a State agency, the agency should return the claim notice in all cases in which an

employee is discharged or quits. (Claim notices need not be returned when an employee was laid off because of a lack of work.) The agency's reply should verify the employee's last date of employment, provide detailed information about the employee's separation, and include any available documentation. The employer's response helps determine the extent of the claimant's eligibility. If the Department receives no response or an inadequate response from the employer, eligibility must be determined on the basis of the information supplied by the claimant.

Benefits for eligible claimants are paid from the Employment Security Trust Fund, which receives funds from employer contributions by all State agencies. Since 1980, benefit charges generally have averaged about \$2 million per year. Those charges reached a peak of more than \$3 million during the recession in 1982, which caused a dramatic rise in unemployment claim filings.



The Eight Agencies Selected for Review Had the Lowest Response Rate In the March 1984 Audit

In the March 1984 audit report, the auditors reviewed a sample of 275 claims in which the State was the last employer. The 21 State agencies

returned a total of 74 percent of these claim notices to the Department of Human Resources. However, the auditors found that eight agencies had returned less than 50 percent of their unemployment claim notices. The following list shows the eight agencies, and the percentage of sampled claims each returned from January 1983 through May 1983:

<u>State Agency</u>	<u>Percentage of Claim Notices Returned</u>
1. Social and Rehabilitation Services	45.0%
2. Department of Administration	42.9
3. Kansas Neurological Institute	30.0
4. Topeka State Hospital	20.0
5. Grain Inspection Department	14.3
6. Pittsburg State University	16.7
7. Emporia State University	12.5
8. Winfield State Hospital	11.8

The claims not responded to by the first five agencies (all located in Topeka) were reviewed to determine whether a response was needed. The prior audit showed that, for these five agencies, a response was needed in 38.7 percent of the claims not responded to because the employee was discharged or quit voluntarily. In seven cases at three agencies, claimants received \$6,344 in benefits they were apparently not entitled to. Because of time constraints, the auditors did not review claim files in the three agencies located outside of Topeka. For those three agencies, Pittsburg and Emporia State Universities, and Winfield State Hospital, there would have been valid reasons for not returning claim notices if employees were laid off because of a lack of available work. If any of those agencies' claims were not a lack-of-work situation, the claim notices should have been responded to.

Is There a Specific Person at Each Agency Who Is Assigned the Duties of Reviewing and Protesting Unemployment Claims?

To answer this question, the auditors asked officials at each agency to identify the employee responsible for the review and return of unemployment claim notices. For each employee identified, the auditors then interviewed the employee, and in some cases also interviewed his or her supervisor.

In seven of the eight agencies and institutions reviewed, specific employees are assigned the job of reviewing and responding to unemployment claim notices. In these seven agencies, the person designated to respond to the claim notice is the personnel officer or another employee fulfilling the personnel function in the agency. In none of the organizations reviewed did it appear that the claim notices were being ignored or "falling through the cracks" because a specific employee was not assigned the responsibility for their review.

In the eighth agency, the Department of Social and Rehabilitation Services, a central coordinator is responsible for receiving the claims notices and routing them to the appropriate manager of an area office or central office

unit. This appears to be necessary because the pertinent personnel records are kept in the area offices, or by the employee's supervisor. As a result, no central office has ready access to the details surrounding a worker's separation from the agency. (The State hospitals, the Kansas Neurological Institute, and the other mental health and retardation institutions receive their claim notices directly from the Department of Human Resources.)

Are the Duties of Employees Who Handle Unemployment Claims Specifically Stated in Their Job Descriptions?

In addition to conducting interviews, the auditors reviewed the position descriptions and performance standards of employees responsible for reviewing and replying to unemployment claims. These documents were analyzed to determine whether the employee's job specifically required performance of these functions.

Unemployment claims review duties are not spelled out for most of the employees. Of the eight agencies covered by the current audit, only two agencies include unemployment claim duties in any job descriptions. These two agencies are the Department of Administration and the Grain Inspection Department.

At the Department of Administration, the position of a Personnel Assistant IV includes "management of department's unemployment compensation claims review program." This person prepares responses and documentation for unemployment claims against the Department. These responses are later reviewed by a Department attorney, whose job description includes the following duties:

- monitoring the Department's responses to unemployment claims
- assisting State agencies in unemployment benefit claims responses and appeals
- making recommendations to improve State agencies' actions on this subject.

In the Grain Inspection Department, a Clerk IV is responsible for providing benefit information to other employees. One of the benefit information items enumerated in the position description is unemployment insurance. Although the duty of responding to unemployment claims is not specifically listed, this is the only other case where unemployment insurance is mentioned in the position descriptions or standards of the employees performing these functions.

Are Employees Being Evaluated On How Well They Perform Duties Related To Contesting Unemployment Claims?

To answer this question, the auditors interviewed the State agency employees who respond to unemployment claims, interviewed the employees' supervisors, and reviewed evaluation documents.

The employees responsible for reviewing and responding to unemployment claims are generally not evaluated on how well they perform those duties. Of the responsible employees at the eight agencies, none was evaluated on the basis of how well they responded to unemployment claim notices. In most cases, the employees' supervisors did not review the completed claim forms on a routine basis.

The reason generally cited for not evaluating employees on their unemployment claims duties was that it constitutes a very small part of the employee's work. When asked about the amount of time required to process an agency's unemployment insurance claim notices, all of the employees and supervisors interviewed said that the job took less than five percent of their time. For some employees, these duties took less than one percent of their time.

The reason these employees spend such a small portion of their time on these duties is that each person processes fewer than 40 claims per year, and most claims can be handled in less than one hour. Although the Department of Social and Rehabilitation Services received considerably more claim notices than the other seven agencies, these notices were distributed among the 17 area offices and at least a dozen other central administrative units within the Department. The table below shows the number of new claims filed against these agencies in 1984.

<u>State Agency</u>	<u>Number of New Claims, 1984</u>
Social and Rehabilitation Services	177
Winfield State Hospital	36
Kansas Neurological Institute	30
Pittsburg State University	24
Topeka State Hospital	20
Emporia State University	19
Department of Administration	13
Grain Inspection Department	5

In sum, the auditors found that, although specific employees are assigned to review unemployment claims, their duties in this area generally are not listed in their job descriptions, nor are they evaluated on their performance of these duties.

Other Factors Affecting Agencies' Responses To Unemployment Claim Notices

In the course of their interviews and review of documents, the auditors discovered some other factors which may have an impact on the adequacy of agencies' responses to unemployment claim notices. These are summarized below.

The employees who respond to unemployment claims generally have not received much training in how to properly respond to the notices. Some employees interviewed said they had attended one or two personnel officers meetings where unemployment insurance was discussed. However, several

Unemployment Claim Notice Forms Sent to State Agencies

ADDRESS CORRESPONDENCE TO		KANSAS DEPARTMENT OF HUMAN RESOURCES - DIVISION OF EMPLOYMENT		CLAIM FILED BY	
REIMBURSING EMPLOYER NOTICE		A CLAIM FOR UNEMPLOYMENT INSURANCE HAS BEEN FILED BY THIS INDIVIDUAL. YOU ARE A BASE PERIOD EMPLOYER FOR THIS CLAIM.		<small>SSN</small>	
				<small>NAME</small>	
				<small>OTHER NAME IF ANY</small>	
<small>1 REASON FOR SEPARATION FROM MOST RECENT JOB</small>	<small>2 LAST DAY WORKED AT MOST RECENT JOB</small>	<small>3 BENEFIT YEAR ENDS</small>	<small>4 YOU REPORTED WAGES THESE QUARTERS OF BASE PERIOD</small>	<small>5 POTENTIAL BENEFIT CHANGE TO YOUR ACCOUNT</small>	
<small>EMPLOYER NAME - ADDRESS</small>			<small>EMPLOYER NUMBER</small>	<small>DATE MAILED</small>	
<small>WHERE EMPLOYED IN MOST RECENT JOB</small>					
<p style="text-align: center;">THE LAW, K.S.A. 44-709, HAS INCREASED THE NUMBER OF DAYS TO REPLY FROM 12 TO 16 DAYS.</p> <p>Part A. LAST EMPLOYER The claimant indicates you are his most recent employer. Please check Items 1 and 2. If incorrect, or if you believe the claimant should be disqualified or is unable or unavailable for work, please reply. Reply also if you have work for the claimant now. You must reply within 12 days or this notice is final. If you do not respond or are late in responding, payment will be decided from information supplied by the claimant. Write your reply on the back of this notice.</p> <p>Part B. BASE PERIOD EMPLOYER Reference K.S.A. 44-710(e) Our records show you paid wages to the claimant in the base period as shown in Item 4. Your account is chargeable for benefits paid the claimant. Item 5 indicates the potential amount that may be charged to your account. If you have suitable work to offer, or if you have information which indicates that the claimant is currently employed or self-employed, or is not able or available for work, please furnish full details on the back of this notice. Otherwise no reply is required.</p>					
<small>K-BEN 46 (7-78)</small>					

(Front)

The State agency receives a completed form that includes information supplied by the claimant. The only instructions are written at the bottom of the front page. The back of the form is available for the agency's response.

(Back)

REIMBURSING EMPLOYER REPLY:	
<small>Last day worked</small> _____	

<small>TELEPHONE NUMBER</small> _____	<small>SIGNATURE</small> _____
<small>DATE MAILED</small> _____	<small>TITLE</small> _____
<small>K-BEN 461</small>	

employees indicated they would welcome some additional training in the area of unemployment insurance, especially as it relates to the process of responding to claim notices. They expressed uncertainty about what information to provide in their response to a claim, and what documentation should be attached.

The agencies generally have no written guidelines or procedures to assist employees in responding correctly to notices. Of the seven agencies and institutions with a specific employee designated to review claims, four did not use written procedures or guidelines of any kind to assist in preparing responses to unemployment claims. One of these four, Emporia State University, is in the process of developing written guidelines for use in responding to claims.

Two of the agencies relied on a brief explanation of the unemployment insurance process prepared in September 1983 by legal staff of the Department of Administration. This document is highly instructive and is written from the point of view of the employer; however, it does not seem to have been widely distributed to key personnel in all agencies.

The remaining institution relied on the "Handbook for Employers" prepared by the Department of Human Resources. This handbook provides a great deal of explanation about the unemployment insurance program, but relatively little about the types of the information required of employers responding to an unemployment claim.

The employer notice form for State agencies does not clearly state what information should be provided by the employer. Several of the employees interviewed by the auditors suggested that the claim notice form may be misleading or confusing. For supervisors or others not familiar with the claims process, the purpose of the form could be misconstrued. For example, the instructions on the front of the form request a reply if the employee should be disqualified, but do not indicate what would disqualify a claimant from receiving benefits.

Further, the form does not specify what information is needed, in what degree of detail, or whether secondhand or hearsay information is acceptable. For example, one personnel officer told the auditors that his information was ignored by the claims examiner because he reported what he was told by the claimant's supervisor, rather than providing the information in the supervisor's own words.

Actions Taken By the Departments of Administration and Human Resources Since the March 1984 Audit

Since the prior audit was released in March 1984, the Departments of Administration and Human Resources have initiated a series of efforts aimed at improving agencies' response rates to unemployment claim notices. These efforts included the following:

- A pilot project employing a private contractor to assist the University of Kansas and the Medical Center in responding to unemployment claims and handling appeals.

- An unemployment compensation review project by the Department of Administration's Division of Personnel Services, which tended to confirm the findings of the prior audit.
- A joint effort to assure that all unemployment claim notices are sent to the correct address and the appropriate office within each State agency.
- A training workshop on handling unemployment claims against State agencies, conducted in October 1984 as part of the State Personnel Conference.

In late February 1985, during the current audit, the Department of Human Resources presented a series of new steps designed to improve State agencies' understanding of the unemployment claims process, the number of responses to claims, and the quality of those responses. This new plan includes the following actions by the Department of Human Resources:

1. Preparing a booklet of guide cards to show State agencies what type of information should be included in responding to claims or appealing cases. The Department indicated that this booklet should be ready for distribution at the personnel officers meeting in April 1985.
2. Preparing an outline of the State unemployment insurance law. This outline would be completed and distributed to State agencies following the 1985 legislative session.
3. Providing individualized training for State agency employees who handle unemployment claims to improve their understanding of the law and the forms used by the Department.
4. Calling State agencies near the end of the 16-day period allowed for responding to unemployment claim notices. This program is being established on a trial basis to help improve the number of responses by State agencies.

These steps appear to address all of the significant recommendations and suggestions made in the earlier audit. Although it is too soon to know what impact these steps will have, they should help State agencies to improve their record of responding to unemployment claims. This, in turn, will help to minimize the number of ineligible claimants who would receive unemployment benefits.

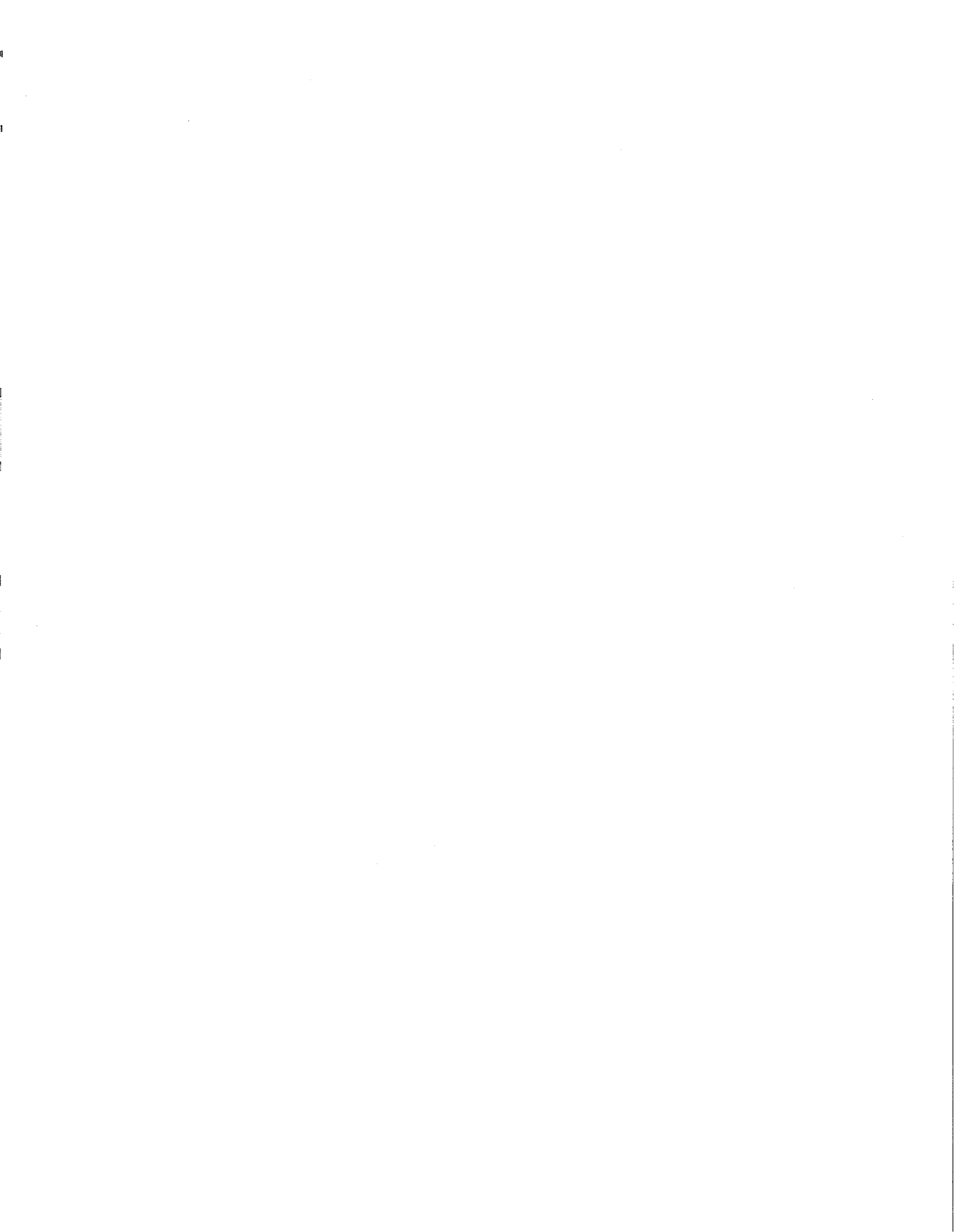
Because the Department of Human Resources is taking the actions listed above, no specific recommendations are made in this report. However, some follow-up activity would be appropriate after the Department's new initiatives are in place.

Recommendation

Within six months after the end of the 1985 legislative session, the Department of Human Resources should report back to the Legislative Post Audit Committee, summarizing its progress in implementing the actions planned for improving State agencies' response to unemployment claims.



APPENDIX A
Agency Responses



DEPARTMENT OF HUMAN RESOURCES



OFFICE OF THE SECRETARY

401 Topeka Ave.
Topeka, Kansas 66603
(913) 296-7474

March 5, 1985

Mr. Meredith Williams, Legislative Post Auditor
Legislative Division of Post Audit
109 West Ninth Street, Suite 301
Mills Building
Topeka, KS 66612

Re: Draft Report - Reporting Accountability
for Protesting Unemployment Claims.

Dear Mr. Williams:

The above-referenced report has been carefully reviewed and we concur with your findings. However, there are a few comments we wish to add in response to the report.

On page eight, the report indicates that "the employer notice form for State agencies does not clearly state what information should be provided by the employer." I have directed my staff to review the form to determine if it could be redesigned to provide more information to the employer. However utilization of the proposed guide cards described on page nine of your report should resolve the problem.

Another action which has been taken, but not mentioned in the report, is the establishment of separate employer accounts for each of the Area Offices of the Department of Social and Rehabilitation Services. This action will ensure that responses regarding unemployment insurance claims are forwarded directly to the appropriate field office rather than to the central personnel office who then forwarded the request to the field. This could result in considerable savings to the Department and the State of Kansas.

We agree with your conclusion on page nine, "These steps appear to address all of the significant recommendations and suggestions made in the earlier audit."

Page Two - Mr. Williams

You can be confident that the Department of Human Resources will do everything within the law to ensure that State unemployment claims are processed accurately and efficiently.

Sincerely,

A handwritten signature in cursive script that reads "Larry E. Wolgast".

Larry E. Wolgast, Ed.D.
Secretary of Human Resources

LEW:gda

CC: Representative R. H. Miller, Chairperson
Legislative Post Audit Committee

A.J. Kotich, Assistant Secretary of the
Division of Employment

STATE OF KANSAS



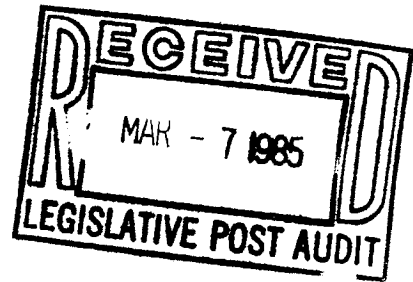
DEPARTMENT OF ADMINISTRATION
Office of the Secretary

JOHN CARLIN,
Governor
MARVIN A. HARDER,
Secretary of Administration

March 6, 1985

Room 263-E
State Capitol Building
Topeka, Kansas 66612
(913) 296-3011

Meredith Williams
Legislative Post Auditor
Legislative Division of Post Audit
109 W. 9th, Suite 301
BUILDING MAIL



Dear Mr. Williams:

I have reviewed the draft copy of your performance audit entitled Reviewing Accountability for Protesting Unemployment Claims. Based on my review, I find the audit is basically accurate in regard to the Department of Administration. I would, however, offer the following comments for clarification and expansion of the Department of Administration's activities in the unemployment claims area:

1. On page 8, the second full paragraph references a September 1983 document distributed by the Department of Administration. The audit indicates that the document "... does not seem to have been widely distributed to key personnel in all agencies". The Department of Administration believes the document was sent to all state agencies as per the attached September 14, 1983 memorandum. However, we have found, for whatever reason, that the document is not well known or in common usage in all state agencies. To remedy this situation, the Department of Administration has asked the Department of Human Resources to review our September 1983 memorandum for technical accuracy and changes in the law. This memorandum, along with the guide cards which Human Resources is preparing, will be distributed to all agencies using the now updated names and mailing addresses of Human Resources.
2. Additional training sessions on unemployment claims are being scheduled through the Division of Personnel Services. The next session will be held April

Meredith Williams
March 6, 1985
Page Two

9 and 10, 1985, with additional training expected later in 1985. These sessions will address such topics as how to respond to a notice of a claim, how to prepare for an appeal, and generally, the importance of the employer's response.

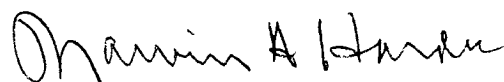
3. The Department of Administration has secured copies of a series of Human Resources video training tapes on the appeal process. These tapes may be used as a part of our training as previously described. Additionally, the University of Kansas Medical Center is preparing a video tape on unemployment claims which may be used in our training program.
4. Since the 1984 audit report, the Department of Administration's response to unemployment claims has been formalized and substantially improved. Each claim is investigated and a response is prepared for review by a department attorney. This process has allowed for close scrutiny of every claim filed since mid 1983.

The Department of Administration strongly supports all the activities as described in Secretary Larry Wolgast's letter to the Legislative Post Auditor, dated February 28, 1985. It is my belief that past activities and those described in this audit will substantially, if not completely, eliminate previous state agency problems in responding to unemployment claims. The Department of Administration will continue to provide training and coordination functions with the Department of Human Resources to insure state agencies respond appropriately to unemployment claims notices.

Thank you for the opportunity to review this audit report. I believe that it correctly describes the progress and initiatives undertaken by the Department of Administration and the current status of the program.

Please let me know if I can be of further assistance or if you have any questions.

Sincerely,




Marvin A. Harder
Secretary of Administration

MAH:cm
Enclosure

STATE OF KANSAS
DEPARTMENT OF ADMINISTRATION
JOHN CARLIN, Governor
PATRICK J. HURLEY, Secretary of Administration
Room 263-E, Capitol Building
(913) 296-3011

MEMORANDUM

TO: All State Agency Heads

FROM: Patrick J. Hurley, Secretary of Administration 

DATE: September 14, 1983

SUBJECT: Employment Security Law

The recent increase in unemployment compensation claims made against the State has focused attention on the methods by which State agencies respond to such claims. Consequently, it has been suggested that the State take steps to review and, if necessary, update the methods by which claims are reviewed to insure that the law is being efficiently implemented.

The present procedure should basically be as follows. When former state employees from your agency apply for unemployment benefits, your agency should receive a notice of this action from the Department of Human Resources. In order to determine the proper unemployment benefits due the applicant, it is important that your agency respond to the notice. Please ensure that there is one or more persons from your agency assigned the responsibility of responding to these notices. If you are unsure as to who in your agency receives the notice or unsure of the mailing address the Department of Human Resources utilizes in sending notices of this type to your agency, this information can be obtained from the Department of Human Resources, telephone number (913) 296-5082, or KANS-A-N 561-5082. If the address utilized is incorrect or incomplete, it is important that the information be updated due to the 16-day limit on response to the employer's notice.

Enclosed with this memo is a pamphlet giving an overview of the unemployment benefits claims procedure and information as to how to respond when an employer's notice is received by your agency. This pamphlet should be given to the person(s) in your agency responsible for responding to the employer's notice. Additionally,

Memo - All State Agencies
September 14, 1983
Page Two

staff attorneys with the Department of Administration are available to assist your agency in properly responding to the employer's notices or answering related questions.

If such assistance is desired, or if you have questions or comments relating to this subject, such requests or inquiries should be directed to the Department of Administration, Room 263 East, State Capitol Building, Topeka, Kansas 66612, Attention: Anne Rowland, telephone (913)296-3011 or 561-3012.