

OFFICE OF THE NASSAU COUNTY COMPTROLLER



Office of Constituent Affairs Review of Timekeeping Practices

*Related to a Monies Due Request Dated
March 20, 2017*

April 17, 2018

**JACK SCHNIRMAN
COMPTROLLER**

OFFICE OF THE NASSAU COUNTY COMPTROLLER

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NOTE: This audit was substantially completed under the prior Comptroller's administration, but was not finalized or issued. The Nassau County Comptroller Jack Schnirman is committed to be the fiscal watchdog for the people of Nassau County and has therefore updated this audit as appropriate for response, completion and release.

This report is also available on our website at: <https://www.nassaucountyny.gov/2377/Audits>



OFFICE OF THE NASSAU COUNTY COMPTROLLER

OFFICE OF CONSTITUENT AFFAIRS REVIEW OF TIMEKEEPING PRACTICES

REPORT SUMMARY

WHY WE DID THIS REPORT

A Nassau County Employee submitted a request to the previous administration for overtime pay up to six months after it was worked. A review of the request was conducted to determine if the overtime pay was proper and owed to the Employee. The initial review conducted revealed egregious timekeeping practices of the Employee - the review was then expanded to staff supervised by the Employee.

WHAT WE FOUND

- Because the Employee did not follow required procedures for swiping in and out to work, which provides electronic verification of being at a work station, the validity of hours worked is questionable.
- Despite questionable attendance records and virtually no timekeeping supervision, the Employee worked over 5,000 hours of overtime between 2010 and 2016.
- The poor timekeeping practices exercised by this Employee extended to other employees in the office, including members on the Employee's staff team.

WHAT WE RECOMMENDED

- The overtime "monies due" request cannot be processed as requested. The employee may submit a revised request, but must provide substantive documentation that all overtime was approved and actually worked.
- The employee should not be permitted to work overtime unless it is preapproved.
- Management should take action to properly oversee the Employee and resolve other timekeeping issues discovered in this report; should not allow this Employee to be a timekeeping supervisor of any other staff members; and the Employee should not have access to alter attendance in the timekeeping system.

WHAT WAS THE RESPONSE

The County Executive's Office and the Office of Human Resources responded quickly, consider the findings serious in nature and concur with the recommendations specified by the Comptroller. Corrective action has already been implemented to address the deficiencies uncovered and to prevent further abuses going forward.

WHY IS THIS REPORT IMPORTANT?

- Payroll costs are the single largest cost in the Nassau County operating budget. Lax oversight of payroll earnings result in misused taxpayer dollars.
- The timekeeping practices discovered during this report were flagrant and alarming. Based on the results of this review, the Office of the Nassau County Comptroller will initiate similar reviews in other County departments.
- We appreciate the immediate action taken by the County Executive to implement the recommended corrective actions.

Executive Summary

Purpose:

The purpose of the review was to examine the timekeeping practices related to a 2017 “*Monies Due Request*” for overtime (OT) which was submitted by a Nassau County Employee between three to six months after the OT was worked. The Monies Due Request was submitted on March 20, 2017 for overtime worked between September 6, 2016 and December 28, 2016, totaling \$8,649.68. The audit was conducted to determine if the OT was properly calculated, approved and supported by hours worked and certified in the County’s electronic timekeeping system, “*INTIME*.” The Monies Due Form consisted of OT totaling \$8,109.68 and related meal money of \$540.

The Employee was employed by the Office of Constituent Affairs which reports to the County Executive’s Office. The review was expanded to include the Employees’ INTIME records for prior periods and the INTIME records of the employees for whom the Employee is the INTIME Department Head.

Introduction:

Nassau County utilizes an electronic, web based system called *Integrated Nassau Time Management for Employees* (“INTIME”) to record timekeeping and leave activities. Generally, employees are required to obtain pre-approval to work overtime (“OT”) and are required to complete and submit an INTIME OT Authorization Form. This form should be submitted and approved before the end of the pay period¹ during which the OT was worked. After the end of the payroll period, time sheets should be certified by the INTIME Supervisor as soon as possible to verify the time worked and time off for the entire pay period.

In cases where the INTIME OT Authorization Form is submitted and approved *after* month 13² of any given year for OT worked in a prior year (usually only for the last weeks of the fiscal year), and the employee has asked to be paid in cash, the Department must prepare a *Monies Due Submission Form* (“Monies Due Form”). A Monies Due Form allows the expense to be charged to the appropriate budget year. In addition, any meal money³ related to the OT worked in the prior year will only be paid if submitted on a Monies Due Form. The Monies Due Form and supporting documentation must be approved by the Office of Management and Budget (“OMB”) and forwarded to the Payroll Department of the Comptroller’s Office (“CO”) for payment.

¹ Nassau County pays its employees on a bi-weekly pay period schedule, or 26 times per year.

² Nassau County closes its accounting records at the end of the fiscal year but has until the end of January of the next year, known as month 13, to officially update their pre-paid and accrual balances and make other adjusting entries.

³ Section 31, “Meal Money” of the County’s CSEA Collective Bargaining Agreement – Meal money is earned when an employee works an additional two hours or more either immediately before or after their normal workday shift.

Executive Summary

Summary of Audit Findings and Recommendations	
Audit Finding	Audit Recommendations
1 The Employee's Failure to Follow Sign In/Out Procedures Compromised the Validity of the Hours He Claimed to Have Worked	<p>a) The Employee should be prohibited from working OT unless it is preapproved and all OT Authorization Forms are submitted in INTIME prior to the end of the pay period.</p> <p>b) The Employee should be required to swipe in and out each day and submit the required missed clocks on a timely basis and no later than the end of the pay period.</p> <p>c) Management should immediately take action to properly oversee the Employee to ensure the individual's InTime is done accurately and timely, and/or alternatively change the Employee's INTIME security access.</p>
2 Employee Worked 5,058 Hours of Overtime From 2010 Through 2016 With Questionable Attendance Records and Virtually No Timekeeping Supervision	<p>The Employee's INTIME Supervisor should:</p> <p>a) review the Employee's timesheet on a daily basis and take the necessary steps to ensure the Employee's start and end times appear on the timesheet;</p> <p>b) obtain the required offline approval before the Employee works any OT. Evidence of preapproval must be retained for audit purposes;</p> <p>c) ensure that the Employee submits the required OT Authorization Forms for the OT worked during the pay period, prior to the close of the pay period. All OT must be requested on an OT Authorization Form, including the reason for the OT - entering a permanent OT code in the absence of an approved OT Authorization Form is not permitted;</p> <p>d) ensure that the Employee submits leave requests, ideally prior to using leave time, and by no later than the end of the pay period during which the leave time was taken; and</p> <p>e) review and certify the Employee's biweekly timesheet in INTIME by the close of business on the Tuesday following the end of the pay period.</p>
3 Numerous Errors Were Found on the Monies Due Request Dated March 20, 2017	<p>The Monies Due Request cannot be processed as submitted. Constituent Affairs should perform the following steps in order for the Monies Due Request to be processed:</p> <p>a) provide explanations for the errors and missing information listed in this finding and shown in Exhibit VI, and;</p> <p>b) make the necessary corrections, obtain the appropriate written approvals from the Office of the County Executive and submit the revised Employee's Monies Due Request for review and payment.</p>
4 The Employee Did Not Perform the Required Time Keeping Functions for the Team Assigned to the Employee	<p>The review and approval of the Timesheets, Leave Requests and OT Authorization Forms for INTIME employees currently assigned to the Employee (INTIME Team CF 007) should be reassigned to another employee.</p>
5 Employee Changed His Electronically Recorded Start Times Which Negated His Tardiness	<p>a) Management should immediately take action to properly oversee the Employee to ensure this individual's INTIME is done accurately and timely, and alternatively change the Employee's INTIME security access to "User."</p> <p>b) The Employee should be required to swipe in and out each day and submit the required missed clocks on a timely basis.</p>
6 Lack of Oversight of Tardy Balances Resulted in Employees Not Being Charged Leave Time as Required	<p>The Office of the County Executive should take the necessary steps to ensure that:</p> <p>a) correcting entries are made in INTIME to reduce each employee's Tardy time as noted in the finding by charging the Tardy minutes against the employees' leave balances.</p> <p>b) Tardy balances for each employee in INTIME Team CF 007 are reviewed on a regular basis and all required entries are made in INTIME.</p>

Executive Summary

The matters covered in this report have been discussed with the officials of the Office of Constituent Affairs. On March 6, 2018 we submitted a draft report to the Office of the County Executive for their review. The Office of the County Executive and the Office of Human Resources provided their collective response on April 5, 2018.

Their response and our follow up to their response are included at the end of this report.

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Introduction

Background

Nassau County utilizes an electronic, web based system called Integrated Nassau Time Management for Employees (“INTIME”) for recording timekeeping and leave activities. INTIME is a “rules-based” system based on County policies and procedures and collective bargaining agreements.

Employees can access the INTIME application through the County’s Intranet site. *(A hard copy version of the INTIME manual is attached as Appendix C.)* A link to the INTIME application also appears on the County’s Human Resources (“HR”) page which is accessible through the internet from home or other outside locations.

INTIME data is reviewed and certified at the end of every pay period and exported to the Nassau Unified Human Resources System (“NUHRS”), the County’s payroll system. NUHRS is the official source for employee records. NUHRS will validate the INTIME records and release records for payment and/or reject them to a suspension status for follow-up.

NUHRS performs all HR transactions (new hires, salary increases, terminations, etc.), payroll calculations (including OT) and leave accruals and balances.

INTIME Security and User Roles

INTIME security is role based. Hierarchies define the reporting structure within departments and across the County, establishing which employees report to which supervisors. The User Roles dictate an employee’s access level and the INTIME functions that can be performed for an assigned Team of employees.

As shown in Exhibit I, Timekeepers and INTIME Supervisors are required to review INTIME Timesheets and take the necessary steps to correct errors. INTIME Supervisors approve “Missed Clocks” *(when an employee does not wave their proximity badge over a time clock to swipe in and/or out, and submits a request for time worked through INTIME)*, Time Off Requests and Timesheet entries. The INTIME Department Head approves OT.

The INTIME Supervisor generates and reviews the INTIME Pay Period Summary prior to certifying the Timesheets. Certification of the previous pay period must be done by 5:00 p.m. the night the payroll is closing. The County uses a two week pay period, which begins on a Friday and ends 14 days later on a Thursday. The INTIME payroll generally closes the Monday after the pay period has ended on the previous Thursday.

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Exhibit I

Nassau County INTIME System Security Groups and Roles		
Security Group/Role	Overall Role Responsibility	Key Tasks
User Badge User Timesheet	Maintain work schedule	User - Badge: Proximity Badge is the method to Swipe In and Out
		User - Timesheet: Start and End times are entered directly on the electronic Timesheet
		Submits Time Off Request Forms to use leave time
		Submits Missed Clock Forms for missed swipes (User Badge)
		Submits OT Authorization Forms for preapproved OT worked
Timekeeper	Reviews and edits employee timesheets for Assigned Employees	Modifies shifts/shift patterns and keys in time entries once approved
		Enters Overrides (i.e., Corrects Missed Punches)
		Point of contact to assist employees and Supervisors in obtaining information maintained in NUHRS when needed
Supervisor	Approves employee time and exceptions for Assigned employees.	Can Perform all Timekeeper Tasks
		Approves Time Off Requests and Missed Clock Forms
		Enters Overrides (from Temporary to Permanent Time Codes)
		Reviews INTIME Reports
		Certifies Time (Pay Period Summary)
		Can delegate Supervisor task
Department Head	Overall responsibility for time and leave activities within department.	Can Perform Supervisor Tasks
		Reviews and Approves/Rejects OT Authorization Forms
		Can assign a Delegate to approve/reject OT Authorization Forms
Department HR	Assigns and maintains employee data.	Assigns default shift patterns
		Assigns Security data, including Proximity Badge number and Security Group
		Modifies and maintains Reader Groups and Employee Teams
		Updates/Edits Proxies and Delegates

Timekeeping

There are two time entry methods. Union employees are generally required to use a Proximity Badge which is waved over the clock reader to clock in and out each day. In some cases union employees, such as Department Heads, may be permitted to enter their time directly on their Timesheet in INTIME. The time entry method assigned to an employee is determined by the HR Representative.

The majority of County employees have fixed shifts that do not require regular set-up. The start and end times worked, as shown on the Timesheet, are used by INTIME to determine the amount of time worked in hours and fractions of hours. For example, if an employee worked a total of 33 hours and 45 minutes in a specific time period, the Code Summary at the bottom of the timesheet will record 33.75 hours.

Correcting MISSED Time for CSEA Full Time Employees

On the Timesheet for full-time CSEA employees, there may be unauthorized MISSED time code entries that need to be corrected. INTIME Supervisors will be unable to authorize any of the

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employee's time/usage for that day until the MISSED time has been properly re-coded in INTIME. MISSED time will appear on the Employee's Timesheet because the employee may have:

- not worked on a scheduled day and the employee has yet to submit a Time Off Request Form for the date/time of the leave and the type of leave. Once approved, the employee's leave time for the day can be authorized.
- forgot to or did not swipe in and/or out and did not submit a Missed Clock Form for each instance where the employee did not swipe. Once the Missed Clock Form is approved, the clock time will appear on the Timesheet and the work time for the day can be authorized.

Employees who have access to their own electronic Timesheet can enter the missing time directly onto the Timesheet along with an explanation comment. Similarly, once the time has been entered, the time for the day can be authorized.

Overtime ("OT")

County policy⁴ requires INTIME Supervisors to obtain prior approval from the Department Head for an employee to work OT. Once preapproved, the employee is authorized to work either before and/or after their regularly scheduled start and end times. The extra hours worked will first appear on the employee's INTIME Timesheet as unpaid categories. For example, if the employee swiped in prior to the regular start time, the hours will show as "Early" or "Grace-Unpaid." If the employee swiped out after the regular end time, the hours will appear as "Left Late."

In order for INTIME to recognize the hours worked before or after the employee's regular shift as OT, the employee must complete and submit an OT Authorization Form in INTIME. The information entered includes the type of OT being requested (the most commonly used OT Types are OT Cash and OT Comp, for compensatory time), the Work Date, the Start and End Times the OT was worked and the "Reason" for the OT. The "Reason" field is required information. If left blank, the INTIME Supervisor should reject the OT Authorization Form.

OT Authorization Forms are routed electronically in INTIME up the chain of command to individuals identified by the Department Heads as able to approve the OT Authorization Forms for those below them or to the Department Heads themselves. The employee will receive a message indicating if the OT Authorization Form has been approved or declined.

Once the OT Authorization Form is approved:

- a "Temporary" Time Code representing the OT Type requested (OT Cash, OT Comp) will automatically replace the time previously marked unpaid categories ("Grace-Unpaid" and/or "Left Late"). However, these Temporary OT Time Codes are NOT sent to NUHRS and must be changed to the appropriate Permanent Time Codes⁵ prior to the

⁴ See Appendix C, INTIME Manual, "*OT Authorization Form*," page 20.

⁵ The Permanent Time Codes for OT Cash and OT Comp are OACOT and AOTCP, respectively.

Introduction

end of the pay period. If the Temporary Time Codes are not changed, employees will not be paid their OT or receive their accrual for OT Comp time.

- this manual override (manual change) of the Temporary Time Code is a mandatory part of the process and is performed by the INTIME Supervisor or Department Head. The INTIME Supervisor must authorize the OT Permanent Time code on the Timesheet before running the Pay Period Summary and certifying the INTIME Timesheet for the pay period.
- It is important to note that when the amount of OT worked is exported to NUHRS, NUHRS will reflect it in hours and minutes. Thus, 2.5 OT hours in INTIME will appear as 2.3 in NUHRS (2 hours and 30 minutes).

Meal Money

If applicable to the employee, when an OT Authorization Form has been approved, INTIME is configured to trigger the payment of Meal Money, in accordance with Collective Bargaining Agreements (“CBAs”), when the following conditions are met:

- the employee has worked 2 hours before or after their scheduled Shift;
- the employee has worked their full scheduled Shift; and
- the work is contiguous with the employee’s work schedule (no break at all is allowed).

Late Submission of OT Authorization Forms for OT Worked in a Prior Year

OT Authorization Forms should be submitted in INTIME by the employee and approved by the Department before the end of the pay period during which the OT was worked.

In cases where the employee submits OT Authorization Forms after the official close of the year (end of month 13) for OT worked in the prior year, and the employee requests to be paid in cash, the Department Head approves the OT in INTIME. ***The Payroll Department will receive this information in NUHRS, but will not allow the payment to go through the normal routine because prior year OT earnings cannot be charged to the current year budget.*** Instead, the Department must prepare a Monies Due Form to compute the amount owed, including meal money, and attach supporting documentation to show the dates the OT was worked, the number of OT hours each day, the OT rate and any allowed meal money each day.

In the event the employee requests to be paid for prior year’s OT in compensatory time, a Monies Due Form must be completed for payment of only the meal money portion. The compensatory time accrual will go through the normal processing routine.

Monies Due Forms and their supporting documentation must be approved by the OMB and forwarded to the Payroll Department of the CO for payment.

Introduction

Audit Scope, Objectives and Methodology

The objective of the review was to determine that the Monies Due Form submitted for cash OT and meal money was:

- supported by evidence that the OT was pre-approved offline prior to being worked;
- based on actual OT hours worked as reflected in INTIME; and
- calculated properly using the correct number of hours and OT pay rate.

The time period covered by the Monies Due Form review was September 6, 2016 through December 28, 2016.

We interviewed the Employee's INTIME Timekeeper and Supervisor and also reviewed the Employee's INTIME records. Our review of the INTIME records for the time period covered by the Monies Due Form dated March 20, 2017 revealed a severe lack of compliance with established time and leave practices by the Employee, and virtually no oversight of the Employee by the INTIME Supervisor. We also determined that prior to the Monies Due Form dated March 20, 2017, the Employee had already submitted and been paid for OT hours worked on other days in 2016. One request for payment was submitted just prior to the close of month 13 for \$9,545.96 and the other payment request was submitted in early March 2017 for \$1,681.03.

A review of the Employee's earnings history revealed that the Employee worked 5,058 hours of OT between 2010 and 2016 and received \$289,461 of OT pay (not counting the OT hours and wages included on the Monies Due Form which is the subject of this review). The Employee's work history is shown in Appendix A and reveals that the majority of this time the Employee was a CSEA worker with a base salary between \$71,000 and \$80,000. The Employee's actual earnings from 2010 through 2017 are shown in Appendix B.

Due to the egregious nature of the Employee's timekeeping practices, the lack of meaningful oversight of the Employee's time, and the unusually large amount of OT hours worked and OT earnings, we expanded our review to include the Employee's INTIME records for prior periods and the INTIME records of the employees for whom the Employee is the INTIME Department Head.

We believe our review provides a reasonable basis for the findings and recommendations contained herein.

Findings and Recommendations

Audit Finding (1)

(1) The Employee's Failure to Follow Sign In/Out Procedures Compromised the Validity of the Hours He Claimed to Have Worked

Our review of the Employee's INTIME records for the period covered by the Monies Due Form revealed that **although the Employee was a CSEA Employee during the time reviewed, he rarely swiped in and out.** We determined that as an INTIME Department Head, the Employee was permitted to enter his start and end times directly on his Timesheet; however, he rarely did so on a daily or timely basis; nor did he submit missed clocks when he did not swipe. The extensive delays in entering his start and end times raises serious questions about the accuracy and validity of the hours worked each day. This is especially concerning since the manually entered start and end times were the only support for the OT hours shown on the Monies Due Form.

We questioned how the Employee remembered the start and end times he worked after weeks and months had gone by and requested support for the start and end times he entered in INTIME. The Employee's INTIME Timekeeper provided a sample of three emails sent from the Employee to determine if they would be acceptable support for the start and end times he entered on his behalf in INTIME entries. While the emails do provide some evidence that the Employee was at work on a given day at a given time, they did not substantiate the start and end times.

The Monies Due Form dated March 20, 2017 covered 82 business days from September 6, 2016 to December 28, 2016 and the Employee worked one Saturday, bringing the total number of days included in our review to 83. We noted that there were 5 holidays and that the Employee had used 9 leave days throughout the review period. Thus, our review focused on the remaining 69 days.

As shown in Exhibit II, **the Employee only swiped in and/or out 17% of the time; the other 83% of the time, we noted delays ranging from a few days to weeks and months before he entered his start and end times in INTIME.** On average, the delay was 33.5 days. The Monies Due Form included OT worked on 41 of the 69 days. With respect to the 41 days in which OT was worked, the Employee manually **entered his own start time on 40 of the 41 days and entered his own end time on 28 of the 41 days, effectively bypassing the Nassau County INTIME policies and procedures protocol.**

Exhibit II

Recap of Times Swiped Versus Missed And Late Entries							
09/06/16 - 12/28/16							
	<u>In</u>	<u>%</u>	<u>Out</u>	<u>%</u>	<u>Totals</u>	<u>%</u>	
Missed	68	99%	46	67%	114	83%	Average Days Later Entering Time Manually 33.5 Days
Swiped	1	1%	23	33%	24	17%	
Totals	69		69		138		

Findings and Recommendations

Exhibit III lists the daily missed swipes and delayed entries summarized in Exhibit II.

Exhibit III

Summary of Missed Swipes & Delayed Entries									
09/06/16 - 12/28/16									
9/6/16 - 11/2/16					11/3/16 - 12/28/16				
Work Date	Swiped In or Missed	Swiped Out or Missed	Date Time Entered Manually	No. of Days Later	Work Date	Swiped In or Missed	Swiped Out or Missed	Date Time Entered Manually	No. of Days Later
09/06/16	Missed	Missed	09/22/16	16	11/03/16	Missed	Missed	11/23/16	20
09/07/16	Missed	Missed	09/22/16	15	11/04/16	Missed	Missed	11/23/16	19
09/08/16	Missed	Missed	09/22/16	14	11/09/16	Missed	Missed	11/23/16	14
09/09/16	Missed	Swipe	09/22/16	13	11/10/16	Missed	Missed	11/23/16	13
09/12/16	Missed	Missed	09/22/16	10	11/15/16	Missed	Missed	11/23/16	8
09/13/16	Missed	Missed	09/22/16	9	11/16/16	Missed	Missed	11/23/16	7
09/14/16	Missed	Swipe	09/22/16	8	11/17/16	Missed	Missed	11/23/16	6
09/15/16	Missed	Swipe	09/22/16	7	11/18/16	Missed	Missed	11/23/16	5
09/16/16	Missed	Missed	09/22/16	6	11/21/16	Missed	Missed	11/23/16	2
09/19/16	Missed	Missed	09/22/16	3	11/22/16	Missed	Missed	11/23/16	1
09/20/16	Missed	Missed	09/22/16	2	11/23/16	Missed	Swipe	11/23/16	0
09/21/16	Missed	Missed	09/22/16	1	11/26/16	Swipe	Missed	11/30/16	4
09/22/16	Missed	Swipe	09/22/16	0	11/28/16	Missed	Missed	11/30/16	2
09/23/16	Missed	Missed	09/28/16	5	11/29/16	Missed	Missed	11/30/16	1
09/26/16	Missed	Swipe	09/28/16	2	11/30/16	Missed	Swipe	11/30/16	0
09/27/16	Missed	Missed	09/28/16	1	12/01/16	Missed	Missed	02/17/17	78
09/28/16	Missed	Missed	09/28/16	0	12/02/16	Missed	Missed	02/17/17	77
09/30/16	Missed	Swipe	12/14/16	75	12/05/16	Missed	Missed	02/17/17	74
10/03/16	Missed	Missed	02/17/17	137	12/06/16	Missed	Missed	02/17/17	73
10/04/16	Missed	Missed	02/17/17	136	12/07/16	Missed	Swipe	02/17/17	72
10/05/16	Missed	Swipe	02/17/17	135	12/08/16	Missed	Missed	02/17/17	71
10/06/16	Missed	Missed	02/17/17	134	12/09/16	Missed	Missed	12/14/16	5
10/07/16	Missed	Missed	02/17/17	133	12/12/16	Missed	Swipe	12/14/16	2
10/12/16	Missed	Swipe	02/17/17	128	12/13/16	Missed	Missed	12/14/16	1
10/13/16	Missed	Swipe	02/17/17	127	12/14/16	Missed	Swipe	12/14/16	0
10/14/16	Missed	Swipe	11/23/16	40	12/15/16	Missed	Swipe	12/19/16	4
10/17/16	Missed	Missed	11/23/16	37	12/16/16	Missed	Missed	12/19/16	3
10/18/16	Missed	Swipe	11/23/16	36	12/19/16	Missed	Missed	12/19/16	0
10/19/16	Missed	Missed	11/23/16	35	12/20/16	Missed	Missed	02/17/17	59
10/20/16	Missed	Missed	11/23/16	34	12/21/16	Missed	Missed	02/17/17	58
10/21/16	Missed	Swipe	11/23/16	33	12/22/16	Missed	Swipe	02/17/17	57
10/28/16	Missed	Missed	11/23/16	26	12/26/16	Missed	Swipe	02/17/17	53
10/31/16	Missed	Swipe	11/23/16	23	12/27/16	Missed	Swipe	02/17/17	52
11/01/16	Missed	Missed	11/23/16	22	12/28/16	Missed	Missed	02/17/17	51
11/02/16	Missed	Swipe	11/23/16	21					

Findings and Recommendations

Post Audit Update for Period 8/1/17 – 1/18/18

The Employee worked overtime on 69 of the 115 work days during the time period of 8/1/17 through 1/18/18. The issue of missing swipes has continued. The Employee manually entered his start times for 54 of the 69 days he worked OT.

The average number of days between the work date and the date the start time was entered decreased from 33.5 days to 8.4 days. Further, on average it took the employee approximately 12 days to submit an OT Authorization Form after working OT.

On average, the Employee worked approximately 2 hours and 20 minutes of OT per day for each of the 69 days.

Audit Recommendation(s):

We recommend the following:

- a) The Employee should be prohibited from working OT unless it is preapproved and all OT Authorization Forms are submitted in INTIME prior to the end of the pay period.
- b) The Employee should be required to swipe in and out each day and submit the required missed clocks on a timely basis and no later than the end of the pay period.
- c) Due to the lack of daily swiping by the Employee and the frequency and high number of OT hours historically worked, Management should immediately take action to properly oversee the Employee to ensure the individual's INTIME is done accurately and timely, and/or alternatively change the Employee's INTIME security access.

Audit Finding (2)

(2) Employee Worked 5,058 Hours of Overtime From 2010 Through 2016 With Questionable Attendance Records and Virtually No Timekeeping Supervision

Our review found that the Employee's failure to swipe and the long delays in entering his time was not limited to the time period covered by the Monies Due Form dated March 20, 2017 (which was the initial subject of our review). A review of the Employee's INTIME records for the prior six years revealed that the poor timekeeping practices and lack of INTIME oversight discussed in Finding (1) is far from an isolated incident.

The Employee's INTIME Supervisor stated that when certifying his time, she relied on what he entered as his start and end times and that she trusts him. She also said there is no one else who can do the timekeeping function. In addition to the pattern of entering his daily time and OT Authorization Forms late, we noted that the Employee's Timesheets were not being certified in a timely manner.

Findings and Recommendations

Our review also identified errors that were either made or approved by the INTIME Supervisor. For example, we found occasional instances where:

- **the Employee submitted duplicate OT Authorization Forms in INTIME which were approved by the INTIME Supervisor.** Follow up with the Payroll Division revealed that Payroll identified and deleted the duplicates.
- **the Employee did not include the reason for the OT on the OT Authorization Forms, which were approved by the INTIME Supervisor**
- **the Employee's hours were coded as OT in INTIME without submitting the required OT Authorization Form.**

Exhibit IV summarizes the OT hours shown in INTIME between 2010 and 2016. Also shown are the OT dollars included in the Employee's W-2 Wages each year compared to the Employee's annual base pay. The OT paid for all seven years totaled \$289,461.

Exhibit IV

Constituent Affairs Employee Analysis of Overtime Hours and Dollars And Base Salary 2010 - 2016					
Year	INTIME (1) OT Hrs	NUHRS (2) OT \$	NUHRS (3) Base Salary	% of Base Salary	Overtime Hours Worked in Year Shown Versus Overtime \$ Paid
2010	352	\$ 14,268	\$ 80,245	18%	The OT hours shown in any given year were not always paid in the year worked. The OT \$ included in the annual W-2s reflects only the amounts paid before the year closed (end of month 13). This is due to the employee's pattern of entering his daily time and OT Authorization Forms anywhere from weeks to months later.
2011	678	\$ 37,172	\$ 71,606	52%	
2012	988	\$ 65,308	\$ 71,606	91%	
2013	1,412	\$ 80,373	\$ 72,380	111%	
2014	866	\$ 28,465	\$ 76,485	37%	
2015 (4)	321	\$ 47,251	\$112,015	42%	
2016 (5)	441	\$ 16,624	\$ 78,100	21%	
	5,058	\$289,461	\$562,437	51%	

(1) The OT hours shown represent the hours worked during the year shown, regardless of when paid.
 (2) The OT \$ shown include amounts paid during the year shown, regardless of when earned, excluding related meal money.
 (3) The Base Salary shown was computed using the Annual Salary from NUHRS as of Jan 1 of each year, adjusted for salary increases during the year and their effective dates .
 (4) In 2015, the employee worked as an Ordinance employee most of the year. The OT hours shown were earned during the period the employee was a CSEA worker (01/01/15 - 2/5/15 and 10/20/15 - 12/31/15). The OT hours consists of 268 hours while working in Constituent Affairs and 53 hours when working in the Office of Emergency Management.
 (5) The OT \$ shown for 2016 does not include \$10,331 related to the OT hours worked in 2016 but not submitted until after the year had closed (end of month 13). As of the date of this report, the employee submitted 2 Monies Due Forms; the first for \$1,681.03 and the 2nd one (which prompted this review) for \$8,649.68.
 It should be noted that the employee also submitted paperwork in month 13 for payment for OT hours worked in 2016, in the amount of \$9,545.96. This payment is included in the \$16,624 shown in the Exhibit.

Review of a Sample of Prior Years' Timesheets 2011- 2015

A review of the Employee's INTIME Timesheets for prior years (from 2011 through 2015), revealed that the lack of swiping in and out each day and the delay in entering his time, did not start in 2016.

Findings and Recommendations

Exhibit V below lists some examples from the Timesheets that were reviewed.

Exhibit V

Review of Constituent Employee's Timesheets for Prior Period from 2011 - 2015					
Date Time Was Entered	Pay Period Covered	Days Passed Until Time Entered	OT in Hr & Min	Employee Type	Notes
12/27/11	12/02/11 - 12/15/11	25	11.01	CSEA	
08/01/12	07/13/12 - 07/26/12	19	41.35	CSEA	
12/12/12	11/16/12 - 11/29/12	26	59.25	CSEA	OT Approved & Certified in Jan. 2013
02/05/13	01/11/13 - 01/24/13	25	62.42	CSEA	
06/19/13 & 06/25/13	05/03/13 - 05/16/13	47	61.27	CSEA	
06/25/13	05/17/13 - 05/30/13	39	60.06	CSEA	
12/17/13	11/15/13 - 11/28/13	32	27.28	CSEA	
04/17/14	01/24/14 - 02/06/14	83	48.26	CSEA	
12/13/14 *	05/02/14 - 05/15/14	225	45.06	CSEA	Time from May 2014 was entered in Dec. 2014
12/14/14 *	07/25/14 - 08/07/14	142	31.36	CSEA	Time from July 2014 was entered in Dec. 2014
10/03/15	09/18/15 - 10/01/15	15	0.00	Ordinance	Entered time first, then deleted and entered vacation code
10/30/15 - 11/12/15	10/30/15 - 11/12/15		44.30	CSEA	10/30/15 - Entered time, did not submit OT Authorization Form & Changed OT Code 11/02/15 - No OT Authorization Form, just changed code to OACOT 11/04/15 - No OT Authorization Form 11/05/15 - No OT Authorization Form 11/06/15 - No OT Authorization Form 11/07/15 - Entered Clocks by mistake & then deleted them 11/09/15 - Changed time 11/12/15 - Changed time
Total OT Hrs. Worked in the Payperiods Shown			491.62		

Source: InTime Daily Timesheets
** Note: All time from May 2014 forward was entered in December 2014*

It is very important that all INTIME rules and procedures are followed in order to ensure that all OT hours worked are preapproved and properly requested in INTIME in a timely manner.

Post Audit Update for Period 8/1/17 – 1/18/18

The Employee's Timesheets were still not being certified in a timely manner by the Employee's INTIME Supervisor. Although the Employee did include the reason for the OT on the OT Authorization Forms, such reason is usually limited to the explanation "financial backlog."

We noted no instances where the employee submitted duplicate OT Authorization Forms or where the Employee's hours were coded as OT in INTIME without submitting the required OT Authorization Form.

Findings and Recommendations

Audit Recommendation(s)

We recommend that the Employee's INTIME Supervisor perform the required oversight functions. Specifically, the Employee's INTIME Supervisor should:

- a) review the Employee's timesheet on a daily basis and take the necessary steps to ensure the Employee's start and end times appear on the timesheet;
- b) obtain the required offline approval before the Employee works any OT. Evidence of preapproval must be retained for audit purposes;
- c) ensure that the Employee submits the required OT Authorization Forms for the OT worked during the pay period, prior to the close of the pay period. Further, all OT must be requested on an OT Authorization Form, including the reason for the OT - entering a permanent OT code in the absence of an approved OT Authorization Form is not permitted;
- d) ensure that the Employee submits leave requests, ideally prior to using leave time, and by no later than the end of the pay period during which the leave time was taken; and
- e) review and certify the Employee's biweekly timesheet in INTIME by the close of business on the Tuesday following the end of the pay period.

Audit Finding (3)

(3) Numerous Errors Were Found on the Monies Due Request Dated March 20, 2017

Our review and comparison of the Monies Due Submission Form ("Monies Due Form") dated March 20, 2017 to the corresponding INTIME Timesheets and OT Authorization Forms for the period September 6, 2016 through December 28, 2016 revealed the following errors, which are also listed in Exhibit VI:

- **Wrong Methodology for Number of OT Hours**

The OT hours used in the calculation of the amount due was based on NUHRS, which states time worked in hours and minutes. For example, 4.3 hours in NUHRS means 4 hours and 30 minutes. When stated in terms of hours this equates to 4.5 hours. The entire Monies Due Form must be redone to correct the OT hours.

- **Duplicate Entry**

The Monies Due Form included OT hours worked twice for Wednesday, September 28, 2016.

- **Meal Money Requested No OT Hours**

The Monies Due Form included meal money for Wednesday September 21, 2016, but not the corresponding OT hours worked as shown in INTIME.

Findings and Recommendations

- Incorrect OT Rate

The OT rate used to calculate the amount owed for OT worked from September 6, 2016 to December 28, 2016 did not take into account the Cost-of-Living Adjustment (“COLA”) increase effective July 1, 2016. The OT rate calculated by the department was based on the Employee’s base salary prior to September 6, 2016 which was \$76,891. After the July 1, 2016 COLA adjustment, the Employee’s salary increased to \$79,582.

- Missing OT

There were six days in INTIME where an OT Authorization Form was submitted for OT hours, but the dates and corresponding OT hours do not appear on the March 20, 2017 Monies Due Submission.

The Payroll Division of the Comptroller’s Office cannot process this Monies Due Request until all errors have been corrected, the appropriate written approvals are obtained and the revised documentation is deemed satisfactory.

Findings and Recommendations

Exhibit VI

Summary of Overtime Worked INTIME System Versus NUHRS (Monies Due) 09/06/16 - 12/28/16							
InTime System					03/20/17 Monies Due		Comments
Work Date	Date Entered	Date OT Initiated	Certif. Date	OT Hours	OT Hours	Meal	
09/06/16	09/22/16	02/21/17	02/21/17	3.43	3.26	\$ 15	Incorrect OT Hours on Monies Due
09/07/16	09/22/16	02/21/17	02/21/17	3.75	3.45	\$ 15	Incorrect OT Hours on Monies Due
09/08/16	09/22/16	02/21/17	02/21/17	5.50	5.30	\$ 15	Incorrect OT Hours on Monies Due
09/09/16	09/22/16	02/21/17	02/21/17	4.85	4.51	\$ 15	Incorrect OT Hours on Monies Due
09/12/16	09/22/16	09/22/16	09/26/16	2.33	N/A	N/A	Paid in 2016
09/13/16	09/22/16	09/22/16	09/26/16	3.00	N/A	N/A	Paid in 2016
09/14/16	09/22/16	09/22/16	09/26/16	7.48	N/A	N/A	Paid in 2016
09/15/16	09/22/16	09/22/16	09/26/16	5.58	N/A	N/A	Paid in 2016
09/16/16	09/22/16	02/17/17	02/21/17	4.50	4.30	\$ 15	Incorrect OT Hours on Monies Due
09/19/16	09/22/16	02/17/17	02/21/17	3.33	3.20	\$ 15	Incorrect OT Hours on Monies Due
09/20/16	09/22/16	02/17/17	02/21/17	3.12	3.07	\$ 15	Incorrect OT Hours on Monies Due
09/21/16	09/22/16	02/17/17	02/21/17	3.00	0.00	\$ 15	Incorrect OT Hours with Meal Money
09/22/16	09/22/16	02/17/17	02/21/17	1.43	1.26	\$ -	Incorrect OT Hours on Monies Due
09/27/16	09/28/16	02/17/17	02/21/17	2.90	2.54	\$ 15	Incorrect OT Hours on Monies Due
09/28/16	09/28/16	02/17/17	02/21/17	2.48	4.58	\$ 15	Duplicate & Incorrect OT Hours on Monies Due
09/30/16	12/14/16	Missing	02/21/17	1.88	1.53	\$ -	Incorrect OT Hours on Monies Due
10/03/16	02/17/17	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
10/04/16	02/17/17	02/17/17	02/21/17	2.00	2.00	\$ 15	Incorrect OT Hours on Monies Due
10/05/16	02/17/17	02/17/17	02/21/17	3.58	3.35	\$ 15	Incorrect OT Hours on Monies Due
10/06/16	02/17/17	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
10/07/16	02/17/17	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
10/12/16	02/17/17	02/17/17	02/21/17	4.27	4.16	\$ 15	Incorrect OT Hours on Monies Due
10/13/16	02/17/17	02/17/17	02/21/17	4.30	4.18	\$ 15	Incorrect OT Hours on Monies Due
10/19/16	11/23/16	02/17/17	02/21/17	2.00	2.00	\$ -	Incorrect OT Hours on Monies Due
10/20/16	11/23/16	02/17/17	02/21/17	1.50	1.30	\$ -	Incorrect OT Hours on Monies Due
10/28/16	11/23/16	02/17/17	02/21/17	3.50	3.30	\$ 15	Incorrect OT Hours on Monies Due
11/01/16	11/23/16	02/17/17	02/21/17	3.43	3.26	\$ 15	Incorrect OT Hours on Monies Due
11/02/16	11/23/16	02/17/17	02/21/17	3.20	3.12	\$ 15	Incorrect OT Hours on Monies Due
11/03/16	11/23/16	02/17/17	02/21/17	3.67	3.40	\$ 15	Incorrect OT Hours on Monies Due
11/04/16	11/23/16	02/17/17	02/21/17	2.75	2.45	\$ 15	Incorrect OT Hours on Monies Due
11/09/16	11/23/16	02/17/17	02/21/17	4.50	4.30	\$ 15	Incorrect OT Hours on Monies Due
11/10/16	11/23/16	02/17/17	02/21/17	3.43	3.26	\$ 15	Incorrect OT Hours on Monies Due
11/15/16	11/23/16	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
11/16/16	11/23/16	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
11/17/16	11/23/16	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
11/18/16	11/23/16	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
11/21/16	11/23/16	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
11/22/16	11/23/16	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
11/23/16	11/23/16	02/17/17	02/21/17	5.98	5.59	\$ 15	Incorrect OT Hours on Monies Due
11/26/16	11/30/16	02/17/17	02/21/17	1.68	No	No	OT Hrs not Included in Monies due
11/28/16	11/30/16	02/17/17	02/21/17	4.50	4.30	\$ 15	Incorrect OT Hours on Monies Due
11/29/16	11/30/16	02/17/17	02/21/17	3.00	3.00	\$ 15	Incorrect OT Hours on Monies Due
11/30/16	11/30/16	02/17/17	02/21/17	3.62	3.37	\$ 15	Incorrect OT Hours on Monies Due
12/07/16	02/17/17	Rejected	02/21/17	4.38	4.23	\$ 15	Incorrect OT Hours on Monies Due
12/14/16	12/14/16	02/17/17	02/21/17	2.67	No	No	OT Hrs not Included in Monies due
12/15/16	12/19/16	02/17/17	02/21/17	2.65	No	No	OT Hrs not Included in Monies due
12/19/16	12/19/16	02/17/17	02/21/17	2.00	No	No	OT Hrs not Included in Monies due
12/20/16	02/17/17	02/17/17	02/21/17	3.50	No	No	OT Hrs not Included in Monies due
12/21/16	02/17/17	02/17/17	02/21/17	5.00	No	No	OT Hrs not Included in Monies due
12/27/16	02/17/17	02/17/17	02/21/17	1.98	1.59	\$ -	Incorrect OT Hours on Monies Due
12/28/16	02/17/17	Missing	02/21/17	2.50	2.30	\$ 15	Incorrect OT Hours on Monies Due
				<u>171.15</u>	<u>128.46</u>	<u>\$ 540</u>	

Findings and Recommendations

Audit Recommendation(s):

The Monies Due Request cannot be processed as submitted. We recommend that Constituent Affairs perform the following steps in order for the Monies Due Request to be processed:

- a) provide explanations for the errors and missing information listed in this finding and shown in Exhibit VI, and;
- b) make the necessary corrections, obtain the appropriate written approvals from the Office of the County Executive and submit the revised Employee's Monies Due Request for review and payment.

Audit Finding (4)

(4) The Employee Did Not Perform the Required Time Keeping Functions for the Team Assigned to the Employee

As previously noted, our review was expanded to include analysis of the timekeeping functions for those employees whom the Monies Due Request Employee is the designated INTIME Department Head. Our review of the INTIME records for the employees assigned to the Employee in INTIME (designated Team CF 007) revealed that the Employee has not been performing the required daily and pay period functions in his role as the INTIME Department Head for Team CF 007. Our review found employees in Team CF 007 who had no time entries on workdays and the employees had not submitted Missed Clock Forms for missing swipes or Leave Requests for the missing time. Thus, these employees were paid without any evidence they worked a full day or used any leave time.

To illustrate, Exhibit VII lists the employees in Team CF 007 with missed records as of May 26, 2017, for the period January 1, 2017 through May 26, 2017. In total, there were 50 missed records, representing 13 employees with approximately 332 hours of unaccounted for time. As of June 23, 2017, the missed time for only 13 of the 50 missed time records, or approximately 26%, had been accounted for by the employee or the INTIME Department Head (*the Constituent Affairs Employee who is the subject of this report*). In these instances, the employee had either submitted an INTIME leave request for the missed time or the INTIME Department Head changed the timecode from "missed" to a paid code. The 13 records related to 3 out of the 13 individuals with missed records, with 11 of them belonging to one individual.

In addition to not performing the required follow-up procedures to correct missed time sections on CF 007 employee Timesheets in a timely fashion, as of June 12, 2017, the last time the Employee in question certified the INTIME Timesheets for the employees in Team CF 007 was for the pay period ending February 16, 2017, the equivalent of eight bi-weekly pay periods.

Findings and Recommendations

Exhibit VII⁶

Team Name	Time Code Name	Employee ID	Full Name	Work Date	Hour Type	Total Hours
CF_007	MISSED			04/03/2017	UNPAID	24.02
				04/04/2017	REG	7.00
				04/26/2017	UNPAID	7.07
				05/26/2017	REG	7.00
				01/02/2017	REG	7.00
				01/05/2017	REG	7.00
				03/06/2017	REG	7.00
				03/14/2017	REG	7.00
				05/12/2017	REG	7.00
				05/15/2017	REG	7.00
				05/16/2017	REG	7.00
				05/17/2017	REG	7.00
				05/18/2017	REG	7.00
				05/19/2017	REG	7.00
				05/22/2017	REG	7.00
				05/26/2017	REG	7.00
				04/14/2017	REG	7.00
				04/27/2017	REG	7.00
				05/26/2017	REG	7.00
				02/21/2017	REG	7.00
				02/22/2017	REG	7.00
				03/28/2017	REG	7.00
				03/29/2017	REG	7.00
				03/30/2017	REG	7.00
				04/06/2017	REG	7.00
				04/07/2017	REG	7.00
				05/26/2017	REG	7.00
				05/12/2017	REG	7.00
				05/15/2017	REG	7.00
				05/16/2017	REG	7.00
				05/17/2017	REG	7.00
				05/18/2017	REG	7.00
				05/19/2017	REG	7.00
				05/22/2017	REG	7.00
				05/23/2017	REG	7.00
				05/24/2017	REG	7.00
				05/25/2017	REG	7.00
				05/26/2017	REG	7.00
				05/22/2017	REG	7.00
				05/17/2017	REG	7.00
				03/20/2017	UNPAID	0.02
				03/20/2017	UNPAID	0.02
				03/22/2017	UNPAID	0.05
				04/12/2017	UNPAID	7.02
				04/28/2017	REG	7.00
				05/05/2017	REG	7.00
				03/17/2017	REG	7.00
				04/03/2017	UNPAID	0.02
				05/26/2017	REG	7.00
				02/03/2017	UNPAID	0.50
Time Code Total:						332.70

We also reviewed the OT hours that the Employee worked in comparison to his subordinates in INTIME (Team CF 007). As shown in Exhibit VIII, **the Employee's portion of OT increased from 20% in 2010 to 89% in 2016 when compared to all other employees who earned OT within the Office of Constituent Affairs.** On average, the Employee in question earned approximately 715 hours of OT, which equates to approximately 102 work-days⁷, each year from

⁶ Employees' names and ID numbers have been redacted in the above Exhibit VII for confidentiality purposes.

⁷ A regular work-day includes 7 hours.

Findings and Recommendations

2010 through 2016. The reason for the OT is typically described as “Financial Backlog Reporting.”

Exhibit VIII

Office of Constituent Affairs Overtime Hours for 2010 through 2016 Duplicating Machine Supervisor II OT1 Hours Compared to Team 007* OT Hours and the Employees from All Other CF Teams Who Earned OT																							
Description	2010			2011			2012			2013			2014			2015			2016			2010-2016	
	OT1 Hrs	% of Hrs	# of Emp	OT1 Hrs	% of Hrs	# of Emp	OT1 Hrs	% of Hrs	# of Emp	OT1 Hrs	% of Hrs	# of Emp	OT1 Hrs	% of Hrs	# of Emp	OT1 Hrs	% of Hrs	# of Emp	OT1 Hrs	% of Hrs	# of Emp	Total Hrs	Total % of Hrs
Duplicating Machine Supervisor II	352	20%	1	678	37%	1	988	42%	1	1,412	85%	1	866	72%	1	268	87%	1	441	89%	1	5,005	52%
Team 007	939	55%	15	1,022	55%	13	1,298	56%	12	-	0%	0	320	27%	9	38	13%	2	50	10%	5	3,668	38%
All Others	425	25%	5	146	8%	9	48	2%	1	244	15%	2	18	1%	2	-	0%	0	6	1%	1	887	9%
All of CF	1,716	100%	21	1,846	100%	23	2,334	100%	14	1,656	100%	3	1,204	100%	12	306	100%	3	497	100%	7	9,560	100%

*: The employee in question Supervises Team 007 within the Office of Constituent Affairs
 The # of employees each year represents those who've earned OT1 hours. Employees who've not earned any OT1 hours are not included in this summary.
 Source of Data: Various INTIME Reports

Post Audit Update for Period 1/2/17 – 1/30/18

We updated the Missed Records Report shown in Exhibit VII which included 50 records from 01/02/17 to 05/26/17 by extending the end date through 01/30/18. We noted that this updated report included 93 missed records, 15 of which were still outstanding from the prior report.

We reviewed the 35 records from the prior report that had since been updated and noted that the updates reflected the use of leave time by the employees, however on average it took 102 days for the records to be properly updated.

The 78 new missed records represented 476.36 hours of time.

Further, the last time the Employee certified the timesheets for his unit CF007 was for the payperiod ending 7/6/17 which was certified on 7/11/17.

Findings and Recommendations

Audit Recommendation(s):

We recommend that the review and approval of the Timesheets, Leave Requests and OT Authorization Forms for INTIME employees currently assigned to the Employee (INTIME Team CF 007) be reassigned to another employee.

Audit Finding (5)

(5) Employee Changed His Electronically Recorded Start Times Which Negated His Tardiness

A cursory review of the Employee's INTIME Timesheets subsequent to the May 5, 2017 Entrance Conference identified two occasions (May 12, 2017 and May 16, 2017) where the Employee had swiped in and out each day, yet a manual entry appeared on the Timesheet indicating that the Employee also entered the start and end times. Further research revealed that the start time entered by the Employee on the INTIME Timesheet was earlier than the actual start time recorded electronically by the time clock. In both cases, the electronic time showed that the Employee arrived more than 6 minutes after his scheduled start time, which is considered Tardy. His INTIME Supervisor access allowed the Employee to alter his start times and negate his tardiness.

Altering one's own time records for their own benefit clearly borders on misappropriation of funds. While the two instances found in our cursory review only resulted in unrecorded tardiness, the financial impact of such behavior over a long period of time (past or future) could potentially be more material.

Audit Recommendation(s):

Due to seriousness of this issue and the other findings in this report, we reiterate the following recommendations from Finding 1, as follows:

- a) Management should immediately take action to properly oversee the Employee to ensure this individual's INTIME is done accurately and timely, and alternatively change the Employee's INTIME security access to "User."
- b) The Employee should be required to swipe in and out each day and submit the required missed clocks on a timely basis.

Findings and Recommendations

Audit Finding (6)

(6) Lack of Oversight of Tardy Balances Resulted in Employees Not Being Charged Leave Time as Required

An employee is considered Tardy in INTIME when arriving more than 6 minutes after the scheduled start time or leaving before the scheduled end time. All tardiness is accumulated in an INTIME Tardy balance in minutes. Whenever the resulting Tardy balance reaches 105 minutes, the INTIME Supervisor must charge the Tardy time in ¼ day increments against the employee's vacation leave, sick leave, personal leave, or compensatory time, in that order. Each lateness is accumulated in the Tardy balance until one year has elapsed. If the balance has not reached 105 minutes after a year the INTIME Supervisor should manually delete the late minutes from the balance. (It is a running year for each occurrence so that if 105 minutes does not accumulate, then it should be deleted).

Review of Tardy Balance for the Constituent Affairs Employee

Our review found that the Constituent Affairs Employee's Tardy balance as of June 28, 2017 had reached 656 minutes and no entries had been made to clear out minutes over a year old or charge time against the Employee's accumulated leave time. Had the proper entries been made, the Employee would have been charged for 1.50 Vacation days, and the Tardy balance as of June 28, 2017 would have been 5 minutes.

Review of Tardy Balances for INTIME Team CF 007 Employees

Our review found that Tardy time was rarely charged against the employees' leave time when the balance reached 105 minutes. Instead the Tardy balances were allowed to accumulate to very high amounts. As shown in Exhibit IX, the INTIME Tardy minutes as of June 28, 2017 for eleven of the eighteen employees in Team CF 007 exceeded 105 minutes. Of these eleven, five had balances in the thousands, the highest balance being 6,089 minutes.

Findings and Recommendations

Exhibit IX

INTIME Tardy Balances	
Team CF 007	
As of 06/28/17	
Employee	Tardy Balance (Minutes)
A	176
B	1,758
C	-
D	45
E	519
F	2,899
G	-
H	1,963
I	82
J	36
K	899
L	180
M	77
N	631
O	715
P	6,089
Q	88
R	1,461
Total	17,618

Source: INTIME Tardy Balance Report, for each employee, for the Period 1/1/2010 through 6/28/17.

We reviewed the activity that resulted in each employee's Tardy balance as of June 28, 2017 and in addition to allowing minutes to accumulate beyond 105 minutes, we found instances where the incorrect number of minutes were docked from the employee resulting in a negative Tardy balance. We also found that Tardy minutes were sometimes improperly adjusted out of the balances without docking the employee.

Findings and Recommendations

Exhibit X, summarizes the results of our analysis and indicates that 13 of the 18 employees in Team CF 007 were not charged a total of 99 leave days (41,475 minutes).

Exhibit X

INTIME Tardy Balance Analysis Time Owed by Employees in Team CF 007 01/01/10 through 06/28/17				
Employee	Minutes Docked During the Period per INTIME	Minutes That Should Have Been Docked During the Period	Difference: Minutes that Still Need to Be Docked	Column 3 Minutes Converted to Days
A	420	735	315	0.75
B	210	1,890	1,680	4.00
C	-	-	-	-
D	-	-	-	-
E	-	420	420	1.00
F	4,410	10,395	5,985	14.25
G	-	-	-	-
H	3,570	7,140	3,570	8.50
I	-	-	-	-
J	-	-	-	-
K	210	1,050	840	2.00
L	-	105	105	0.25
M	105	420	315	0.75
N	105	1,260	1,155	2.75
O	5,460	7,560	2,100	5.00
P	840	23,835	22,995	54.75
Q	1,575	2,205	630	1.50
R	1,260	2,625	1,365	3.25
Total	<u>18,165</u>	<u>59,640</u>	<u>41,475</u>	<u>98.75</u>

Column 1: Data was taken from the INTIME Tardy Balance Report, for each employee, for the period 1/1/10 through 6/28/17. Docked minutes per InTime were charged against the employee's leave time balances in increments of a quarter day, which is equivalent to 105 minutes.

Column 2: The minutes shown in Column 2 were computed by the auditor. They represent the minutes that should have been docked and charged against the employees leave time balances had the Intime Tardy balance been properly reviewed and resolved in a timely manner.

Columns 3 & 4: The minutes shown in Column 3 represent the time the employee owes to the County as of 6/28/17. Column 4 states these minutes in terms of days, based on a 7 hour work day.

Post Audit Update – Tardy Balances as of 01/24/18

As of 1/24/18, the Employee's Tardy balance had reached 1,014 minutes. This represents an increase of 358 minutes since 6/28/17, or approximately 6 hours. Further, the total Tardy Balance shown For Team CF 007 in Exhibit IX had reached 20,153 minutes, which represents an increase of 2,653 minutes. Although we did note instances where some employee's tardy time had been adjusted since 6/28/17 to reflect the docking of leave time, such instances were not nearly enough to reduce each employee's tardy balance to below 105 minutes.

Findings and Recommendations

Audit Recommendation(s):

We recommend that Office of the County Executive takes the necessary steps to ensure that:

- a) correcting entries are made in INTIME to reduce each employee's Tardy time as noted in the finding by charging the Tardy minutes against the employees' leave balances; and
- b) Tardy balances for each employee in INTIME Team CF 007 are reviewed on a regular basis and all required entries are made in INTIME. This includes reducing each employee's Tardy balance by the amount of any given lateness whenever a year has elapsed and the Tardy balance has not reached 105 minutes. Further, whenever the Tardy balance reaches 105 minutes, (and each lateness is still under a year old), the Tardy time must be charged in $\frac{1}{4}$ day increments against the employee's vacation leave, sick leave, personal leave, or compensatory time, in that order.

Appendix A – Employee Job and Salary History 2010 – 2017

Constituent Affairs Employee Job Titles, Base Pay and Prorated Annual Base Salary 2010 - 2017						
Dates Per NUHRS	# of Days	Title	Union	NUHRS Annual Base Salary	% of Yr	Prorated Annual Base Salary
2010						
Jan 1 - Feb 25	56	Dup Mach Spvr II	CSEA	\$ 69,084	15.34%	\$ 10,599
Feb 26 - Mar 31	34	Dir Bur Prmtng & Grphs Oprs	CSEA	\$ 76,129	9.32%	\$ 7,091
Apr 1 - Aug 25	147	Dir Bur Prmtng & Grphs Oprs	CSEA	\$ 78,908	40.27%	\$ 31,779
Aug 26 - Dec 19	116	Dir Bur Prmtng & Grphs Oprs	CSEA	\$ 89,426	31.78%	\$ 28,420
Dec 20 - Dec 31	12	Dup Mach Spvr II	CSEA	\$ 71,606	3.29%	\$ 2,354
Annual Gross						\$ 80,245
2011						
Jan 1 - Dec 31	365	Dup Mach Spvr II	CSEA	\$ 71,606	100%	\$ 71,606
Annual Gross						\$ 71,606
2012						
Jan 1 - Dec 31	365	Dup Mach Spvr II	CSEA	\$ 71,606	100%	\$ 71,606
Annual Gross						\$ 71,606
2013						
Jan 1 - Jun 27	178	Dup Mach Spvr II	CSEA	\$ 71,606	49%	\$ 34,920
Jun 28 - Dec 31	187	Dup Mach Spvr III	CSEA	\$ 73,117	51%	\$ 37,460
Annual Gross						\$ 72,380
2014						
Jan 1 - Mar 31	90	Dup Mach Spvr III	CSEA	\$ 73,117	25%	\$ 18,029
Apr 1 - Aug 31	153	Dup Mach Spvr III	CSEA	\$ 76,827	42%	\$ 32,204
Sept 1 - Dec 31	122	Dup Mach Spvr III	CSEA	\$ 78,542	33%	\$ 26,252
Annual Gross						\$ 76,485
2015						
Jan 1 - Feb 5	36	Dup Mach Spvr III	CSEA	\$ 78,542	10%	\$ 7,747
Feb 6 - Oct 29	266	Dep Commissioner OEM	Ordinance	\$ 125,000	73%	\$ 91,096
Oct 30 - Dec 31	63	Dup Mach Spvr II	CSEA	\$ 76,314	17%	\$ 13,172
Annual Gross						\$ 112,015
2016 - Leap Yr						
Jan 1 - Mar 31	91	Dup Mach Spvr II	CSEA	\$ 76,314	25%	\$ 18,974
Apr 1 - June 30	91	Dup Mach Spvr II	CSEA	\$ 76,891	25%	\$ 19,118
July 1 - Dec 31	184	Dup Mach Spvr II	CSEA	\$ 79,582	50%	\$ 40,008
Annual Gross						\$ 78,100
2017						
Jan 1 - June 30	181	Dup Mach Spvr II	CSEA	\$ 79,582	50%	\$ 39,464
July 1 - Dec 31	184	Dup Mach Spvr II	CSEA	\$ 81,174	50%	\$ 40,921
Annual Gross						\$ 80,385
Source of Data: NUHRS						

Appendix B – Employee Actual Earnings 2010 – 2017 YTD

Constituent Affairs Employee Employee Actual Earnings 2010 - 2017									
Actual Earnings									
Pay Category	2010	2011	2012	2013	2014	2015	2016	2017	Totals
Regular Pay	\$ 69,593	\$ 66,926	\$ 69,961	\$ 71,352	\$ 75,241	\$ 99,372	\$ 70,307	\$ 73,029	\$ 595,781
Vacation Pay	3,804	2,477	-	-	280	6,872	5,337	4,865	23,635
Personal Leave	1,284	1,102	-	274	-	1,437	2,086	1,085	7,268
Paid Misc Leave	1,167	551	549	-	-	-	-	-	2,266
Bereavement leave	634	-	-	-	-	-	-	-	634
Sick Leave	292	-	-	-	-	-	-	-	292
Non FLSA Comp	899	550	823	400	-	479	-	-	3,151
Subtotal - Regular	\$ 77,672	\$ 71,605	\$ 71,333	\$ 72,026	\$ 75,521	\$ 108,160	\$ 77,731	\$ 78,980	\$ 633,027
Overtime - Current Yr *	\$ 14,268	\$ 37,172	\$ 65,308	\$ 80,373	\$ 28,465	\$ 44,685	\$ 15,280	\$ 31,422	\$ 316,973
Overtime - Prior Yr **	-	-	-	-	-	2,566	1,344	1,606	\$ 5,516
Subtotal Overtime	\$ 14,268	\$ 37,172	\$ 65,308	\$ 80,373	\$ 28,465	\$ 47,251	\$ 16,624	\$ 33,028	\$ 322,489
Meals - Current Yr. *	\$ 540	\$ 1,440	\$ 2,460	\$ 3,240	\$ 1,395	\$ 2,280	\$ 930	\$ 1,635	\$ 13,920
Meals - Prior Yr. **	-	-	-	-	-	105	90	75	270
Subtotal Meals	\$ 540	\$ 1,440	\$ 2,460	\$ 3,240	\$ 1,395	\$ 2,385	\$ 1,020	\$ 1,710	\$ 14,190
Retro Regular	\$ 540	\$ -	\$ -	\$ 58	\$ 2,296	\$ 3,560	\$ -	\$ -	\$ 6,454
Retro Longevity	-	790	-	-	-	-	-	-	790
Retro Overtime	-	-	-	-	392	-	-	-	392
Subtotal Retro	\$ 540	\$ 790	\$ -	\$ 58	\$ 2,689	\$ 3,560	\$ -	\$ -	\$ 7,636
Holiday	\$ -	\$ 1,894	\$ 1,411	\$ 1,493	\$ 270	\$ -	\$ 279	\$ -	5,347
Longevity	\$ 3,063	\$ 3,213	\$ 4,003	\$ 4,003	\$ 4,003	\$ 4,003	\$ 4,003	\$ 4,003	30,294
Beeper	\$ 438	\$ 520	\$ 520	\$ 520	\$ 520	\$ 161	\$ 520	\$ 520	3,719
Fringe Car Use	-	-	-	\$ 780	-	-	-	-	780
Subtotal - Other	\$ 3,501	\$ 5,627	\$ 5,934	\$ 6,796	\$ 4,793	\$ 4,164	\$ 4,802	\$ 4,523	\$ 40,140
Grand Total	\$ 96,522	\$ 116,635	\$ 145,035	\$ 162,493	\$ 112,862	\$ 165,519	\$ 100,176	\$ 118,241	\$ 1,017,483

Source of Data: Nassau County Personnel and Payroll System (NUHRS) and W-2 Files

* The "Current Year" will include payment for OT hours worked in the prior year, and any related meal allowance, as long as the request for payment is approved and paid before the end of month 13.
For the 2016 year shown, the "Current Year" OT and "Current Year" Meal Money includes earnings related to OT hours submitted for payment in late January 2017 prior to the end of month 13, in the amount of \$9,545.96.
The amounts earned related to OT hours worked in 2016 and submitted for payment on Monies Due Forms after the close of month 13 for 2016, are not shown in 2016 earnings. As of the date of this report, this includes 2 Monies Due Forms requesting payment totalling \$10,330.71. When paid, the earnings will be reflected in 2017, under "Prior Year" OT and "Prior Year" meal money.

** This represents payment for OT hours worked in the prior year, and any related Meal Money, that was approved and submitted for payment after the close of month of the prior year (end of month 13). This payment request must be done on a Monies due form. The payment will be reflected in the earnings of the year paid, not earned.
The OT \$ shown for 2017 only includes one of the two Monies Due Forms submitted in 2017 for 2016 (after the close of month 13). As of the date of this report, the employee submitted two Monies Due Forms; the first for \$1,681.03 has been paid and included in 2017 earnings under the "Prior Year" portions of OT and related Meal Money. The 2nd Monies Due Form for \$8,649.68 was dated March 20, 2017 and initiated the review covered by this report. As of the date of this report the \$8,649.68 remains unpaid.

Appendix C– INTIME Manual

The complete INTIME Manual is a separate attachment to the report.

The Office of the County Executive’s Response – Opening Paragraphs

On March 12, 2018, the Office of the County Executive (Office) received a copy of this report from the Office of the Nassau County Comptroller's. On April 4, 2019, the Comptroller’s Office received a response from the County Executive’s Office.

In coordination with the Office of Human Resources (Human Resources), the Office of the County Executive, has reviewed the findings and recommendations. Both Offices consider the findings serious in nature and concur with the recommendations specified by the Comptroller:

- The Offices, along with the Office of Constituent Affairs, have implemented the recommended security changes, supervisory changes and tardy balance updates.
- The Offices have taken additional efforts to employ necessary changes in order to ensure the accuracy of all future timekeeping for the Constituent Affairs Employee referenced in the Comptroller's report.
- The Office of Human Resources Deputy Director met with the Office of Constituent Affairs Director and staff to discuss the implemented changes, concerns and enforce the concepts of proper timekeeping practices.
- The Offices will also request that the Office of Constituent Affairs evaluate tardiness for all employees and rectify any chronic issues, if needed.

Below, please find the Office of County Executive and the Office of Human Resources collective response to the six (6) findings and recommendations outlined and detailed in the provided report and the Auditors’ responses.

Auditors’ Comments on the Opening Paragraphs of the County Executive’s Response to the Audit Report:

We appreciate the attention given to the findings in this report by the Office of the County Executive and the Office of Human Resources. We are pleased that they concur with our recommendations for INTIME security access changes, increased supervisory oversight and tardy balance updates. Our specific follow-up comments are shown below.

Audit Finding (1)

(1) The Employee’s Failure to Follow Sign In/Out Procedures Compromised the Validity of the Hours He Claimed to Have Worked

Audit Recommendation(s):

- a) The Employee should be prohibited from working OT unless it is preapproved and all OT Authorization Forms are submitted in INTIME prior to the end of the pay period.
- b) The Employee should be required to swipe in and out each day and submit the required missed clocks on a timely basis and no later than the end of the pay period.
- c) Due to the lack of daily swiping by the Employee and the frequency and high number of OT hours historically worked, Management should immediately take action to properly oversee the Employee to ensure the individual’s InTime is done accurately and timely, and/or alternatively change the Employee’s INTIME security access.

County Executive’s Response

- a) The Office of Human Resources has advised the Office of Constituent Affairs that the Employee is to formally request overtime and seek approval from Director of Communications (or his/her designee) prior to said overtime. If approved, the Employee will submit an INTIME Overtime Authorization Request Form in a timely manner, and make every attempt to submit the form prior to the export of the pay period to NUHRS. Missed Clock Forms for any corresponding overtime swipes in/out will also be submitted and/or recorded accordingly. The Constituent Affairs Timekeeper will evaluate the Employee’s timesheet each period to ensure completion and will advise the Employee of any missing information and attempt to collect all necessary information prior to the export of the pay period to NUHRS;
- b) The INTIME security access for the Constituent Affairs Employee has been changed to “INTIME USER-BADGE” which only provides the employee the ability to swipe in/out at a timeclock and submit a Missed Clock Form (indicating the reason as to why they were unable to utilize a timeclock). The Constituent Affairs Timekeeper will evaluate the Employee’s timesheet each pay period to ensure that the proper times are recorded for all eligible scheduled and/or overtime authorized. The Constituent Affairs Timekeeper will advise the Employee of any missing time recordings and that a Missed Clock Form is to be submitted prior to the export of the pay period to NUHRS;
- c) The Office of Human Resources will periodically review the Employees timesheet, as well as the Office of Constituent Affairs timekeeping practices to ensure accuracy and timeliness. As previously indicated, the Employee’s INTIME security access has been updated in INTIME, which will no longer give the Employee the ability to manually manipulate their timesheet.

Appendix D– Auditors’ Comments on the County Executive’s Response

It should be noted that the Employee and Office of Constituent Affairs will make every attempt to ensure that the Employee’s timesheet is completed by the end of the pay period, however there are some situations (i.e. Employee/Supervisor/Timekeeper absence) that may cause a delay.

Additionally, in regard to the Post Audit Update for Period 08/01/2017-01/18/2018 provided for this finding, please be advised that, as stated above, the Office of Human Resources and Office of Constituent Affairs has changed the Employee’s INTIME security access to “INTIME USER-BADGE” which no longer gives them the ability to manually enter any start or end times onto their timesheet.

Auditors’ Comments on the County Executive’s Response to Audit Finding (1)

Recommendations:

We concur with changing the Employee’s INTIME security access to “USER” because it requires the Employee to swipe in/out at a time clock and submit a Missed Clock Form if/when the Employee is unable to utilize a time clock, including the reason.

We also concur with the regular monitoring of the employee’s timesheet by the Constituent Affairs Timekeeper during the biweekly pay period and the periodic review by the Office of Human Resources of the Employee’s timesheet and the Office of Constituent Affairs’ timekeeping practices. We believe these corrective measures will help ensure compliance with the County’s timekeeping practices.

Audit Finding (2)

(2) Employee Worked 5,058 Hours of Overtime From 2010 Through 2016 With Questionable Attendance Records and Virtually No Timekeeping Supervision

Audit Recommendation(s)

We recommend that the Employee’s INTIME Supervisor perform the required oversight functions. Specifically, the Employee’s INTIME Supervisor should:

- a) review the Employee’s timesheet on a daily basis and take the necessary steps to ensure the Employee’s start and end times appear on the timesheet;
- b) obtain the required offline approval before the Employee works any OT. Evidence of preapproval must be retained for audit purposes;
- c) ensure that the Employee submits the required OT Authorization Forms for the OT worked during the pay period, prior to the close of the pay period. Further, all OT must be requested on an OT Authorization Form, including the reason for the OT - entering a permanent OT code in the absence of an approved OT Authorization Form is not permitted;
- d) ensure that the Employee submits leave requests, ideally prior to using leave time, and by no later than the end of the pay period during which the leave time was taken; and

Appendix D– Auditors’ Comments on the County Executive’s Response

- e) review and certify the Employee’s biweekly timesheet in INTIME by the close of business on the Tuesday following the end of the pay period.

County Executive’s Response

- a) The Employee’s timesheet will be reviewed throughout the course of the pay period and, as stated in the response to Comptroller’s Audit Finding/Recommendation #1(b) and #1(c), the Constituent Affairs Timekeeper will evaluate the Employee’s timesheet each pay period to ensure that the proper times are recorded for all eligible scheduled and/or overtime authorized. The Constituent Affairs Timekeeper will advise the Employee of any missing time recordings and that a Missed Clock Form is to be submitted accordingly;
- b) As stated in the response to Comptroller’s Audit Finding/Recommendation #1(a), requests for overtime shall require pre-approval by Director of Communications (or his/her designee). INTIME and the related Overtime Authorization Form(s) will continue to be the authorization and support for the requested overtime, in accordance with the contractual bargaining agreement;
- c) As stated in the response to the Comptroller’s Audit Finding/Recommendation #1(a), requests for overtime shall be pre-approved and supplemented by an INTIME Overtime Authorization Form. This request shall include the reason/need for the request and will be made in a timely manner. The Employee will make every attempt to submit the form prior to the export of the pay period to NUHRS. Simultaneously, the Office of Constituent Affairs will seek to have the Employee’s timesheet completed prior to the export of the pay period to NUHRS. The Office of Constituent Affairs will not place a permanent OT code on the Employee’s timesheet without the execution of an approved OT Authorization Form;
- d) The Employee will submit leave requests in accordance with their respective contractual bargaining agreement. Whenever possible, the Employee will submit leave request for review and approval/denial prior to the requested date(s). Missing Time Off Requests will be submitted, whenever possible, prior to the export of the Pay Period to NUHRS;
- e) The Employee’s bi-weekly INTIME timesheet will be reviewed and certified (if completed), whenever possible, by the Tuesday following the end of the pay period.

It should be noted that the Employee and Office of Constituent Affairs will make every attempt to ensure that the Employee’s timesheet is completed by the end of the pay period, however there are some situations (i.e. Employee/Supervisor/Timekeeper absence) that may cause a delay

It should also be clarified that 220 hours of the 988 hours for the 2012 calendar year detailed in Exhibit IV, was incurred due to Super Storm Sandy and the related-recovery efforts. This overtime covered the period of October 27, 2012 through November 29, 2012.

Additionally, in regard to the Post Audit Update for Period 08/01/2017-01/18/2018 provided for this finding, please be advised that, as previously stated, the Employee’s bi-weekly INTIME timesheet will be reviewed and certified (if completed), whenever possible, by the Tuesday following the end of the pay period (barring no delays).

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Auditors’ Comments on the County Executive’s Response to Audit Finding (2)

Recommendations:

In addition to the Auditor’s Follow Up comments shown in Finding 1, we also concur with reinforcing the County’s timekeeping practice of:

- *not placing a permanent OT code on the Employee’s timesheet without the execution of an approved OT Authorization Form; and*
- *requiring the Employee to submit leave requests for review and approval/denial prior to the requested date and prior to the export of the Pay Period to NUHRS; and requiring the review and certification of the Employee’s bi-weekly INTIME timesheet by the Tuesday following the end of the pay period. Departures from the stated timeframes should be the exception and infrequent.*

Audit Finding (3)

(3) Numerous Errors Were Found on the Monies Due Request Dated March 20, 2017

Audit Recommendation(s):

The Monies Due Request cannot be processed as submitted. We recommend that Constituent Affairs perform the following steps in order for the Monies Due Request to be processed:

- a) provide explanations for the errors and missing information listed in this finding and shown in Exhibit VI, and;
- b) make the necessary corrections, obtain the appropriate written approvals from the Office of the County Executive and submit the revised Employee’s Monies Due Request for review and payment.

County Executive’s Response

- a) The Office of Constituent Affairs will provide where available explanations and missing information to the Office of the Nassau County Comptroller, for all items detailed in the Comptroller’s Audit Finding Exhibit VI;
- b) The Office of Constituent Affairs will make all necessary corrections to the previously submitted Monies Due Request dated March 20, 2017, include where available all explanations and missing information as previously stated in Comptroller’s Audit Finding/Recommendation #3(a), recalculate and resubmit. However, due to the fact the overtime was incurred and the related-Monies Due Request initiated and approved by the prior Administration, the Office is unable to validate or certify the request. As such, assuming the Monies Due Request follows all appropriate processing protocols, then the Comptroller’s Office must determine whether the provided explanations are sufficient to support payment.

Please Note that the Office of Management and Budget, consistent with past practices, monitors departmental overtime monthly in its financial reports as well as reviews and approves all submission by departments of “Monies Due” requests. The Monies Due in

Appendix D– Auditors’ Comments on the County Executive’s Response

question was previously approved by both parties, the Department of Constituent Affairs and the Office of Management and Budget, under the previous OMB Director, with the anticipation of the monies being processed and paid in the fiscal year that it was submitted under. The current administration cannot independently confirm the overtime worked.

Auditors’ Comments on the County Executive’s Response to Audit Finding (3)

Recommendations:

We concur with the actions being taken to correct the errors found by the auditors in the Monies Due Request dated March 20, 2017. A corrected Monies Due Request form with the available explanations, substantive documentation and missing information should be submitted by the Employee if desired.

Audit Finding (4)

(4) The Employee Did Not Perform the Required Time Keeping Functions for the Team Assigned to the Employee

Audit Recommendation(s):

We recommend that the review and approval of the Timesheets, Leave Requests and OT Authorization Forms for INTIME employees currently assigned to the Employee (INTIME Team CF 007) be reassigned to another employee.

County Executive’s Response

The Constituent Affairs’ Timekeeper, along with periodic assistance by the Office of Human Resources, will continue to review the timesheets for CF_007. As previously stated in Comptroller’s Audit Finding/Recommendation #1(c), the Employee no longer has INTIME Department Head Security Access. As such, INTIME Team CF_007 has been re-assigned to Director of Communications Mike Martino. The Director (or his designee/proxy) will also review and certify CF_007 timesheets, while also acting as the approval authority for all submitted overtime and leave requests.

Additionally, in regard to the Post Audit Update for Period 08/01/2017-01/18/2018 provided for this finding, please be advised that, as previously stated, the concerned timekeeping has been re-assigned to Director of Communications Mike Martino. The Office of Constituent Affairs will work to ensure timely review and approval of Overtime Authorization Forms and Time Off Requests, as well as completion and certification.

Auditors’ Comments on the County Executive’s Response to Audit Finding (4)

Recommendations:

We concur with the decision to reassign INTIME timekeeping responsibility for Team CF_007 to the Director of Communications.

Audit Finding (5)

(5) Employee Changed His Electronically Recorded Start Times Which Negated His Tardiness

Audit Recommendation(s):

Due to seriousness of this issue and the other findings in this report, we reiterate the following recommendations from Finding 1, as follows:

- a) Management should immediately take action to properly oversee the Employee to ensure this individual’s INTIME is done accurately and timely, and alternatively change the Employee’s INTIME security access to “User.”
- b) The Employee should be required to swipe in and out each day and submit the required missed clocks on a timely basis.

County Executive’s Response

- a) As previously indicated in Comptroller’s Audit Finding #1(b), the INTIME security access for the Constituent Affairs Employee has been changed to “INTIME USER - BADGE” which only provides the employee the ability to swipe in/out at a timeclock and submit a Missed Clock Form (indicating the reason as to why they were unable to utilize a timeclock). The Constituent Affairs Timekeeper, with period review by the Office of Human Resources, will oversee the Employee’s INTIME;
- b) As previously indicated in the response to Comptroller’s Audit Finding #1(b), the INTIME security access for the Constituent Affairs Employee has been changed to “INTIME USER - BADGE” which only provides the employee the ability to swipe in/out at a timeclock and submit a Missed Clock Form (indicating the reason as to why they were unable to utilize a timeclock).

Due to the serious nature of a finding in the report regarding the manipulation of the Employee’s start time to negate their tardiness, the Office of Constituent Affairs will make the necessary corrections to reflect the correct start time upon being supplied the information that the Office of the Nassau County Comptroller. Preliminary review of the Employee’s timesheets indicate that the start times were recorded by a timeclock. The matter will be rectified once the related information is provided showing that the recorded clocks are, in fact, incorrect. Additionally, all related meal monies will then become ineligible if the Employee was, in fact, late and their tardy time recorded accordingly.

Auditors’ Comments on the County Executive’s Response to Audit Finding (5)

Recommendations:

We reiterate the Auditor’s Follow Up comments for Finding 1.

Regarding the manipulation of the Employee’s start time to negate tardiness, we provided the supporting documents requested in the response to the administration on April 9, 2018 via email. We concur with the administration’s plan to review the documents provided to them and take the necessary steps to rectify the matter.

Audit Finding (6)

(6) Lack of Oversight of Tardy Balances Resulted in Employees Not Being Charged Leave Time as Required

Audit Recommendation(s):

We recommend that Office of the County Executive takes the necessary steps to ensure that:

- a) correcting entries are made in INTIME to reduce each employee's Tardy time as noted in the finding by charging the Tardy minutes against the employees’ leave balances; and
- b) Tardy balances for each employee in INTIME Team CF 007 are reviewed on a regular basis and all required entries are made in INTIME. This includes reducing each employee's Tardy balance by the amount of any given lateness whenever a year has elapsed and the Tardy balance has not reached 105 minutes. Further, whenever the Tardy balance reaches 105 minutes, (and each lateness is still under a year old), the Tardy time must be charged in ¼ day increments against the employee’s vacation leave, sick leave, personal leave, or compensatory time, in that order.

County Executive’s Response

- a) As of March 29, 2018, correcting entries have been made in INTIME to reduce each employee’s Tardy time in accordance with the Nassau County/CSEA Contractual Bargaining Agreement. As such, Exhibit IX has been updated and balances as of 06/28/2017 are shown in the appropriate column. Also provided as the current balances for CF_007 employees.

Appendix D– Auditors’ Comments on the County Executive’s Response

INTIME Tardy Balances Team CF_007 As of 6/28/17			INTIME Tardy Balances Team CF_007 As of 3/29/18
Employee	Tardy Balance (Minutes) as shown in Exhibit IX	Tardy Balance (Minutes) updated following receipt of report ¹	Tardy Balance (Minutes) ²
A	176	71	8
B	1,758	464*	-92
C	-	-	-
D	45	0	26
E	519	99	75
F	2,899	985*	2,206
G	-	-	-
H	1,963	1,963*	3,429
I	82	0	0
J	36	0	0
K	899	304*	1,496
L	180	180*	1
M	77	77	124
N	631	2	37
O	715	608*	503
P	6,089	204*	513
Q	88	88	142
R	1,461	1,041*	2,252
Total	17,618	6,086	10,720

Source: INTIME Tardy Balance Report for each employee for the Period 1/1/2010 through 6/28/17.

¹Time included in this balance expire after the 6/28/2017 end date of this report. Additionally, a portion of this balance is over one (1) year and, as such, cannot be recouped in accordance with the CSEA CBA.

²Time included in this column may be pending Time Off Requests and/or Missed Clock forms that will reduce the shown balance. Tardy balance recoupments and adjustments may also be pending.

It is important to note that the balances of 06/28/2017 include balances that have since expired and are, therefore, ineligible to recoup per the Nassau County/CSEA Contractual Bargaining Agreement. It is also important to note that the balances of 03/29/2018 include tardy balances that may have an associated Time Off Request or Missed Clock Form that, upon approval, will reduce the shown balance. Employees have been advised of any items, included in these balances that require the stated forms in order to reduce their respective tardy balances.

- b) The Office of Constituent Affairs will now review tardy balances every pay period and adjustments/recoupments will be made accordingly and on a timely basis.

Additionally, in regard to the Post Audit Update for Period 08/01/2017-01/18/2018 provided for this finding, please be advised that, as previously stated, all matters of tardiness dated within the last year (as shown in Comptroller’s Audit Finding/Recommendation #6(a)) are currently being evaluated to ensure that any related Time Off Requests and/or Missed Clock Forms are submitted, and therefore timesheets completed. Following this process, all eligible adjustments and recoupments will be applied accordingly.

Appendix D– Auditors’ Comments on the County Executive’s Response

Please Note that the Office of Management and Budget, consistent with past practices, monitors departmental overtime on a monthly basis in its financial reports as well as reviews and approves all submission by departments of “Monies Due” requests.

Auditors’ Comments on the County Executive’s Response to Audit Finding (6)

Recommendations:

We concur with the corrective actions taken to review and reduce each employee’s Tardy time balances through charges against the employees’ leave balances, where possible, and/or requiring employees to submit Time Off Requests and Missed Clock Forms. With respect to the Tardy time as of 03/29/18, all pending transactions and other adjustments should be processed as soon as possible to reduce each employee’s Tardy time to below 105 minutes.

We also concur with the corrective action whereby going forward the Office of Constituent Affairs will review Tardy time balances every pay period and make the necessary adjustments/recoupments in a timely manner.

Appendix E– County Executive’s Response

LAURA CURRAN
NASSAU COUNTY EXECUTIVE




ANDREW PERSICH
DIRECTOR OF MANAGEMENT AND BUDGET

OFFICE OF MANAGEMENT AND BUDGET

INTER-DEPARTMENTAL MEMO

To: Ms. JoAnne Greene, Director of Field Audit,
Office of the Nassau County Comptroller

From: Andrew Persich, Director of Management and Budget, Fiscal Administration 

Date: April 4, 2018

cc: John Chiara, Deputy County Executive for Compliance
Catherine Fee, Project Coordinator for the Chief Deputy County Executive
Kerrin Huber, Director of Human Resources
Melissa Gallucci, Commissioner of Shared Services
Michael Martino, Director of Communications
Helena Williams, Chief Deputy County Executive

Subject: Office of Constituent Affairs Review of Timekeeping Practices

On March 12, 2018, the Office of the County Executive (Office) received a report from the Office of the Nassau County Comptroller's (Comptroller's), dated March 6, 2018, related to the Office of Constituent Affairs (CF) Review of Timekeeping Practices. This review was conducted in relation to a Monies Due Request dated March 20, 2017.

The Office of the County Executive, in coordination with the Office of Human Resources (Human Resources), has reviewed the findings and recommendations. The Offices consider the findings serious in nature and concur with the recommendations specified by the Comptroller. As such, the Offices, along with the Office of Constituent Affairs, has implemented the recommended security changes, supervisory changes and tardy balance updates. The Offices have taken additional efforts to employ necessary changes in order to ensure the accuracy of all future timekeeping for the Constituent Affairs Employee referenced in the Comptroller's report. As such, the attached memo (Attachment A) was provided to the Office of Constituent Affairs. Promptly after issuance of the memo, the Office of Human Resources Deputy Director met with the Office of Constituent Affairs Director and a CF Part-Time Clerk, who will now serve as the referenced Teams' Timekeeper, to discuss the implemented changes, concerns and enforce the concepts of proper timekeeping practices. The Offices will also request that the Office of Constituent Affairs evaluate tardiness for all employees and rectify any chronic issues, if needed.

Below, please find the Office of County Executive and the Office of Human Resources collective response to the six (6) findings and recommendations outlined and detailed in the provided report.

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Responses to the six (6) findings and recommendations outlined in the *Office of Constituent Affairs Review of Timekeeping Practices* report received are as follows:

Comptroller’s Audit Finding/Recommendation #1: The Employee’s Failure to Follow Sign In/Out Procedures Compromised the Validity of the Hours He Claimed to Have Worked

- a) The Employee should be prohibited from working OT unless it is preapproved and all OT Authorization Forms are submitted in INTIME prior to the end of the pay period.
- b) The Employee should be required to swipe in and out each day and submit the required missed clocks on a timely basis and no later than the end of the pay period.
- c) Due to the lack of daily swiping by the Employee and the frequency and high number of OT hours historically worked, Management should immediately take action to properly oversee the Employee to ensure the individual’s InTime is done accurately and timely, and/or alternatively change the Employee’s INTIME security access.

Response:

- a) The Office of Human Resources has advised the Office of Constituent Affairs that the Employee is to formally request overtime and seek approval from Director of Communications (or his/her designee) prior to said overtime. If approved, the Employee will submit an INTIME Overtime Authorization Request Form in a timely manner, and make every attempt to submit the form prior to the export of the pay period to NUHRS. Missed Clock Forms for any corresponding overtime swipes in/out will also be submitted and/or recorded accordingly. The Constituent Affairs Timekeeper will evaluate the Employee’s timesheet each period to ensure completion and will advise the Employee of any missing information and attempt to collect all necessary information prior to the export of the pay period to NUHRS;
- b) The INTIME security access for the Constituent Affairs Employee has been changed to “INTIME USER-BADGE” which only provides the employee the ability to swipe in/out at a timeclock and submit a Missed Clock Form (indicating the reason as to why they were unable to utilize a timeclock). The Constituent Affairs Timekeeper will evaluate the Employee’s timesheet each pay period to ensure that the proper times are recorded for all eligible scheduled and/or overtime authorized. The Constituent Affairs Timekeeper will advise the Employee of any missing time recordings and that a Missed Clock Form is to be submitted prior to the export of the pay period to NUHRS;
- c) The Office of Human Resources will periodically review the Employees timesheet, as well as the Office of Constituent Affairs timekeeping practices to ensure accuracy and timeliness. As previously indicated, the Employee’s INTIME security access has been updated in INTIME, which will no longer give the Employee the ability to manually manipulate their timesheet.

It should be noted that the Employee and Office of Constituent Affairs will make every attempt to ensure that the Employee’s timesheet is completed by the end of the pay period, however there are some situations (i.e. Employee/Supervisor/Timekeeper absence) that may cause a delay.

Additionally, in regard to the Post Audit Update for Period 08/01/2017-01/18/2018 provided for this finding, please be advised that, as stated above, the Office of Human Resources and Office of Constituent Affairs has changed the Employee’s INTIME security access to “INTIME USER-BADGE” which no longer gives them the ability to manually enter any start or end times onto their timesheet.

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Comptroller’s Audit Finding/Recommendation #2: Employee Worked 5,058 Hours of Overtime From 2010 Through 2016 With Questionable Attendance Records and Virtually No Timekeeping Supervision

- a) Review the Employee’s timesheet on a daily basis and take the necessary steps to ensure the Employee’s start and end times appear on the timesheet;
- b) Obtain the required offline approval before the Employee works any OT. Evidence of pre-approval must be retained for audit purposes;
- c) Ensure that the Employee submits the required OT Authorization Forms for the OT worked during the pay period, prior to the close of the pay period. Further, all OT must be requested on an OT Authorization Form, including the reason for the OT – entering a permanent OT code in the absence of an approved OT Authorization Form is not permitted.
- d) Ensure that the Employee submits leave requests, ideally prior to using leave time, and by no later than the end of the pay period during which the leave time was taken; and
- e) Review and certify the Employee’s biweekly timesheet in INTIME by the close of business on the Tuesday following the end of the pay period.

Response:

- a) The Employee’s timesheet will be reviewed throughout the course of the pay period and, as stated in the response to Comptroller’s Audit Finding/Recommendation #1(b) and #1(c), the Constituent Affairs Timekeeper will evaluate the Employee’s timesheet each pay period to ensure that the proper times are recorded for all eligible scheduled and/or overtime authorized. The Constituent Affairs Timekeeper will advise the Employee of any missing time recordings and that a Missed Clock Form is to be submitted accordingly;
- b) As stated in the response to Comptroller’s Audit Finding/Recommendation #1(a), requests for overtime shall require pre-approval by Director of Communications (or his/her designee). INTIME and the related Overtime Authorization Form(s) will continue to be the authorization and support for the requested overtime, in accordance with the contractual bargaining agreement;
- c) As stated in the response to the Comptroller’s Audit Finding/Recommendation #1(a), requests for overtime shall be pre-approved and supplemented by an INTIME Overtime Authorization Form. This request shall include the reason/need for the request and will be made in a timely manner. The Employee will make every attempt to submit the form prior to the export of the pay period to NUHRS. Simultaneously, the Office of Constituent Affairs will seek to have the Employee’s timesheet completed prior to the export of the pay period to NUHRS. The Office of Constituent Affairs will not place a permanent OT code on the Employee’s timesheet without the execution of an approved OT Authorization Form;
- d) The Employee will submit leave requests in accordance with their respective contractual bargaining agreement. Whenever possible, the Employee will submit leave request for review and approval/denial prior to the requested date(s). Missing Time Off Requests will be submitted, whenever possible, prior to the export of the Pay Period to NUHRS;
- e) The Employee’s bi-weekly INTIME timesheet will be reviewed and certified (if completed), whenever possible, by the Tuesday following the end of the pay period.

It should be noted that the Employee and Office of Constituent Affairs will make every attempt to ensure that the Employee’s timesheet is completed by the end of the pay period, however there are some situations (i.e. Employee/Supervisor/Timekeeper absence) that may cause a delay.

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It should also be clarified that 220 hours of the 988 hours for the 2012 calendar year detailed in Exhibit IV, was incurred due to Super Storm Sandy and the related-recovery efforts. This overtime covered the period of October 27, 2012 through November 29, 2012.

Additionally, in regard to the Post Audit Update for Period 08/01/2017-01/18/2018 provided for this finding, please be advised that, as previously stated, the Employee’s bi-weekly INTIME timesheet will be reviewed and certified (if completed), whenever possible, by the Tuesday following the end of the pay period (barring no delays).

Comptroller’s Audit Finding/Recommendation #3: Numerous Errors Were Found on the Monies Due Request Dated March 20, 2017

The Monies Due Request cannot be processed as submitted. We recommend that Constituent Affairs perform the following steps in order for the Monies Due Request to be processed:

- a) **Provide explanations for the errors and missing information listed in this finding shown in Exhibit VI, and:**
- b) **Make the necessary corrections, obtain the appropriate approvals from the Office of the County Executive and submit revised Employee’s Monies Due Request for review and payment.**

Response:

- a) The Office of Constituent Affairs will provide where available explanations and missing information to the Office of the Nassau County Comptroller, for all items detailed in the Comptroller’s Audit Finding Exhibit VI;
- b) The Office of Constituent Affairs will make all necessary corrections to the previously submitted Monies Due Request dated March 20, 2017, include where available all explanations and missing information as previously stated in Comptroller’s Audit Finding/Recommendation #3(a), recalculate and resubmit. However, due to the fact the overtime was incurred and the related-Monies Due Request initiated and approved by the prior Administration, the Office is unable to validate or certify the request. As such, assuming the Monies Due Request follows all appropriate processing protocols, then the Comptroller’s Office must determine whether the provided explanations are sufficient to support payment.

Please Note that the Office of Management and Budget, consistent with past practices, monitors departmental overtime monthly in its financial reports as well as reviews and approves all submission by departments of “Monies Due” requests. The Monies Due in question was previously approved by both parties, the Department of Constituent Affairs and the Office of Management and Budget, under the previous OMB Director, with the anticipation of the monies being processed and paid in the fiscal year that it was submitted under. The current administration cannot independently confirm the overtime worked.

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Comptroller’s Audit Finding/Recommendation #4: The Employee Did Not Perform the Required Time Keeping Functions for the Team Assigned to the Employee

We recommend that the review and approval of the Timesheets, Leave Requests and OT Authorization Forms for INTIME employees currently assigned to the Employee (INTIME Team CF_007) be reassigned to another employee.

Response:

The Constituent Affairs’s Timekeeper, along with periodic assistance by the Office of Human Resources, will continue to review the timesheets for CF_007. As previously stated in Comptroller’s Audit Finding/Recommendation #1(c), the Employee no longer has INTIME Department Head Security Access. As such, INTIME Team CF_007 has been re-assigned to Director of Communications Mike Martino. The Director (or his designee/proxy) will also review and certify CF_007 timesheets, while also acting as the approval authority for all submitted overtime and leave requests.

Additionally, in regard to the Post Audit Update for Period 08/01/2017-01/18/2018 provided for this finding, please be advised that, as previously stated, the concerned timekeeping has been re-assigned to Director of Communications Mike Martino. The Office of Constituent Affairs will work to ensure timely review and approval of Overtime Authorization Forms and Time Off Requests, as well as completion and certification.

Comptroller’s Audit Finding/Recommendation #5: Employee Changed His Electronically Recorded Start Times Which Negated His Tardiness

- a) Management should immediately take action to properly oversee the Employee to ensure this individual’s INTIME is done accurately and timely, and alternatively change the Employee’s INTIME security access to “User”.
- b) The Employee should be required to swipe in and out each day and submit the required missed clocks on a timely basis.

Response:

- a) As previously indicated in Comptroller’s Audit Finding #1(b), the INTIME security access for the Constituent Affairs Employee has been changed to “INTIME USER - BADGE” which only provides the employee the ability to swipe in/out at a timeclock and submit a Missed Clock Form (indicating the reason as to why they were unable to utilize a timeclock). The Constituent Affairs Timekeeper, with period review by the Office of Human Resources, will oversee the Employee’s INTIME;
- b) As previously indicated in the response to Comptroller’s Audit Finding #1(b), the INTIME security access for the Constituent Affairs Employee has been changed to “INTIME USER - BADGE” which only provides the employee the ability to swipe in/out at a timeclock and submit a Missed Clock Form (indicating the reason as to why they were unable to utilize a timeclock).

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Due to the serious nature of a finding in the report regarding the manipulation of the Employee’s start time to negate their tardiness, the Office of Constituent Affairs will make the necessary corrections to reflect the correct start time upon being supplied the information that the Office of the Nassau County Comptroller. Preliminary review of the Employee’s timesheets indicate that the start times were recorded by a timeclock. The matter will be rectified once the related information is provided showing that the recorded clocks are, in fact, incorrect. Additionally, all related meal monies will then become ineligible if the Employee was, in fact, late and their tardy time recorded accordingly.

Comptroller’s Audit Finding/Recommendation #6: Lack of Oversight of Tardy Balances Resulted in Employees Not Being Charged Leave Time as Required

- a) Correcting entries are made in INTIME to reduce each employee’s Tardy time as noted in the finding by charging the Tardy minutes against the employees’ leave balances
- b) Tardy balances for each employee in INTIME Team CF_007 are reviewed on a regular basis and all required entries are made in INTIME. This includes reducing each employee’s Tardy balance by the amount of any given lateness whenever a year has elapsed and the Tardy balance has not reached 105 minutes. Further, whenever the Tardy balance reaches 105 minutes, (and each lateness is still under a year old), the Tardy time must be charged in ¼ day increments against the employee’s vacation leave, sick leave, personal leave or compensatory leave, in that order.

Response:

- a) As of March 29, 2018, correcting entries have been made in INTIME to reduce each employee’s Tardy time in accordance with the Nassau County/CSEA Contractual Bargaining Agreement. As such, Exhibit IX has been updated and balances as of 06/28/2017 are shown in the appropriate column. Also provided as the current balances for CF_007 employees.

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INTIME Tardy Balances Team CF 007 As of 6/28/17			INTIME Tardy Balances Team CF 007 As of 3/29/18
Employee	Tardy Balance (Minutes) <small>as shown in Exhibit IX</small>	Tardy Balance (Minutes) <small>updated following receipt of report¹</small>	Tardy Balance (Minutes) ²
A	176	71	8
B	1,758	464 ⁹⁸	-92
C	-	-	-
D	45	0	26
E	519	99	75
F	2,899	985 ⁹⁸	2,206
G	-	-	-
H	1,963	1,963 ⁹⁸	3,429
I	82	0	0
J	36	0	0
K	899	304 ⁹⁸	1,496
L	180	180 ⁹⁸	1
M	77	77	124
N	631	2	37
O	715	608 ⁹⁸	503
P	6,089	204 ⁹⁸	513
Q	88	88	142
R	1,461	1,041 ⁹⁸	2,252
Total	17,618	6,086	10,720

Source: INTIME Tardy Balance Report for each employee for the Period 1/1/2010 through 6/28/17.

¹Time included in this balance expire after the 6/28/2017 end date of this report. Additionally, a portion of this balance is over one (1) year and, as such, cannot be recouped in accordance with the CSEA CBA.

²Time included in this column may be pending Time Off Requests and/or Missed Clock Forms that will reduce the shown balance. Tardy balance recoupsments and adjustments may also be pending.

It is important to note that the balances of 06/28/2017 include balances that have since expired and are, therefore, ineligible to recoup per the Nassau County/CSEA Contractual Bargaining Agreement. It is also important to note that the balances of 03/29/2018 include tardy balances that may have an associated Time Off Request or Missed Clock Form that, upon approval, will reduce the shown balance. Employees have been advised of any items, included in these balances, that require the stated forms in order to reduce their respective tardy balances.

- b) The Office of Constituent Affairs will now review tardy balances every pay period and adjustments/recoupsments will be made accordingly and on a timely basis.

Additionally, in regard to the Post Audit Update for Period 08/01/2017-01/18/2018 provided for this finding, please be advised that, as previously stated, all matters of tardiness dated within the last year (as shown in Comptroller’s Audit Finding/Recommendation #6(a)) are currently being evaluated to ensure that any related Time Off Requests and/or Missed Clock Forms are submitted, and therefore timesheets completed. Following this process, all eligible adjustments and recoupsments will be applied accordingly.

Please Note that the Office of Management and Budget, consistent with past practices, monitors departmental overtime on a monthly basis in its financial reports as well as reviews and approves all submission by departments of “Monies Due” requests.

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Attachment A

LAURA CURRAN
NASSAU COUNTY EXECUTIVE



MELISSA GALLUCCI
DIRECTOR OF HUMAN RESOURCES

OFFICE OF HUMAN RESOURCES

To: Kim Collins, Director of Constituent Affairs
From: Melissa Gallucci, Acting Commissioner of Shared Services *MG*
Date: March 14, 2018
CC: Helena E. Williams, Chief Deputy County Executive
Catherine Fee, Project Coordinator for the Chief Deputy County Executive
John Chiara, Deputy County Executive for Compliance
Michael Martino, Director of Communications
Kerrin Huber, Deputy Director of Human Resources
Subject: Office of Constituent Affairs Pending Review of Timekeeping Practices

As per our discussion of the pending audit by the Comptroller's office, the Office of Constituent Affairs must properly follow the INTIME policy and procedures. Specifically, we discussed that [REDACTED] continually failed to use his Proximity Badge to clock in and out of work and appears to have failed to timely submit and account for his overtime.

While accusations are under review, effective immediately changes must be put in place to ensure that the timekeeping practices are properly followed. [REDACTED] must confine his work to regular business hours and clock in and out of work with his Proximity Badge. If [REDACTED] fails or forgets to clock in or out with his Proximity Badge, he must submit the required missed clock form timely and no later than the end of the pay period. Missed clocks must be submitted with a valid reason, however, the continuous submission of missed clock forms is an unacceptable practice. If this occurs, you must immediately notify me in writing. I have directed Human Resources to conduct a monthly review to ensure compliance.

Additionally, at this time, all overtime must cease. Any future requests for overtime for your department must be preapproved in writing by your supervisor, Michael Martino, Director of Communications. Should you receive preapproval for overtime, employees must submit the appropriate electronic overtime form timely and have the associated times recorded for the overtime worked.

The Office of Human Resources will schedule training for you and your staff to review the INTIME policy and procedures. Also, Kerrin Huber, Deputy Director of Human Resources, will schedule to meet with you during the week of March 19th to review the assigned INTIME teams, user security roles, timekeeping and supervisor responsibilities and work location assignments for your department.

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