

Howard S. Weitzman
Comptroller

Elizabeth Botwin
Chief Deputy Comptroller

Aline Khatchadourian
Deputy Comptroller
for Audit & Special Projects



OFFICE OF THE COMPTROLLER
240 Old Country Road
Mineola, New York 11501
Tel: (516) 571-2386
Fax: (516) 571-5900

October 30, 2008

Ms. Roslyn Wilkins, President
Aides at Home, Inc.
29 West Marie Street
Hicksville, NY 11801

Re: Limited Audit of Aides at Home, Inc. Compliance with the Nassau County Living Wage Law

Dear Ms. Wilkins:

A limited compliance audit was performed of contracts CQSS07000149 and CQSC07000063 between Aides at Home, Inc. ("AIDES") and Nassau County. The objective of this audit was to determine whether the agency was complying with the Nassau County Living Wage Law ("the Law") and the related Rules. The period of the review was calendar year 2007, the term of the contracts. To accomplish our objective, we reviewed AIDES' pertinent books and records and interviewed personnel.

Based on our limited audit, our findings and recommendations are as follows:

Audit Finding (1):

Compensated Days Off

AIDES did not comply with the Law's requirement for compensated days off for its covered employees. The Law requires that employers shall provide employees "no fewer than twelve paid days off per year for sick leave, vacation or personal necessity at the employee's request. Full-time employees shall accrue such leave at a rate of one day per month of full-time employment. Part-time employees who work twenty or more hours per week shall accrue such leave in increments proportional to the rate of accrual for full-time employees. Any employee shall be eligible to begin using such accrued leave six months following his or her start date of employment, or consistent with company policy, whichever is

sooner.”¹

We noted that the AIDES’ Wage and Benefits Policy did not include a provision to allow employees to utilize their accrued leave at their request after six months of employment.

Audit Recommendation:

The policy and practice for compensated days off should be amended so that it conforms to the Law. It should include a provision to allow employees to utilize their accrued leave at their request after six months of employment.

AIDES’ Response:

Compensated Days Off

We advised you that our policy was up-dated to include the following:

After six months of employment, employees may request to receive accrued time off.

Auditor’s Follow-up Response:

We concur with the corrective action taken by AIDES.

Audit Finding (2):

Payment for Unused Compensated Days Off

Under AIDES’ procedures, when the bi-annual cash compensation was made for compensated days off for the first half of 2007, employees with less than four hours in accrued leave were not paid. It was considered forfeited and not carried forward from one-half year to another. This practice is not allowed by the Law, which requires that all accrued time earned must be available to the employees to use.

Audit Recommendation:

Employees should be provided their entire accrued time off. All of the accrued time off which was forfeited should be reinstated and made available to the employees. In instances where days off cannot be provided (i.e. the employee has been terminated), cash compensation should be made at the mandated rate.

AIDES’ Response:

We advised you that a review of our records indicated only one employee had met the requirement and had worked a minimum of 20 hours in a week that had not been compensated. A check will be issued for 1.25 hours. All other employees did not meet the criteria.

¹ “Nassau County Living Wage Law,” Nassau Co. Misc. Laws, Title 57, § 3 (2007). The Law and the related Rules can be found on the Comptroller’s website, at <http://www.nassaucountyny.gov/agencies/Comptroller/LivingWage/index.html>.

Auditor's Follow-up Response:

We concur with corrective action to be taken by AIDES to reimburse the employee for the forfeited time. AIDES' policy should be revised to eliminate the possibility of employees forfeiting time.

Sincerely,



Aline Khatchadourian
Deputy Comptroller for Audit and Special Projects