

OFFICE OF THE NASSAU COUNTY COMPTROLLER



***REVIEW OF EMPLOYEE
COMPLAINTS FOR
NASSAU COUNTY'S
COMPLIANCE WITH THE
LIVING WAGE LAW
JULY 30, 2021***

**JACK SCHNIRMAN
COMPTROLLER**

OFFICE OF THE NASSAU COUNTY COMPTROLLER

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Review of Employee Complaints for Nassau County's Compliance with the Living Wage Law

Executive Summary

Purpose: The purpose of the review was to determine if Nassau County employees that are covered by the Living Wage Law are being paid the Living Wage rate of pay and calculate any amounts owed to employees who were underpaid.

The Nassau County Living Wage Law (“Law”) was promulgated to ensure that employees of certain companies that receive County funds as well as applicable employees of the County are paid the Living Wage rate of pay.

The Law charges the Comptroller with responsibilities of monitoring, investigating and auditing compliance with the Law.¹ The Office of the Nassau County Comptroller, on its website, has a Living Wage complaint form that can be submitted on-line or by mail. The Comptroller’s Office also provides a living wage hotline number (516)-571-WAGE, which has received approximately 20-30 calls per year. The Comptroller’s Office has performed 46 Living Wage audits since the Laws inception.

In May 2020, several Nassau County employees submitted complaint forms to the Nassau County Comptroller’s Office, stating they were underpaid and were not receiving the applicable Living Wage. In response to these complaints, the Comptroller’s Office conducted the analysis herein.

On August 25, 2020, the CSEA administration sent out flyers to all CSEA members, stating they would be holding an informational seminar on September 1, 2020 for employees to better understand their rights regarding earning a living wage. The Nassau County Comptroller’s Office received from CSEA a total of 168 complaint forms from employees in the following four different departments: Parks, Police, Probation and Public Works. Auditors reviewed each of these complaints and determined several Public Safety Officers and a Custodial worker at the Office of Probation were indeed underpaid for the period they were at Steps OA and OB. The majority of the complaints reviewed, we found to be invalid as the employees were paid in accordance with the Living Wage rate of pay.

After reviewing these complaints, the testing was expanded to review all employees, both full-time and part-time that appeared on six strategically selected payroll files during the period 2018-2020. The payroll files selected for review included one file prior to August and one after August to account for Living Wage rate increases that took place on August 1st each year. Testing was expanded for part-time employees to review three additional payrolls from the months of July and August to incorporate seasonal employees who work from May through August.

The matters covered in this review have been discussed with the Office of Human Resources. A draft review was provided to them for their comment and they provided their response. The summary of their response and the Auditors follow-up to their response is included in Appendix E of this review.

¹ Nassau County Living Wage Law, Title 57 of the Miscellaneous Laws of Nassau County

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Introduction

Background

The Nassau County Living Wage Law (“Law”) was enacted by the Nassau County Legislature in 2006², and took effect January 2007. As a result of the Law, covered workers in Nassau County have seen increases in their hourly wages in each of the years following the implementation of the Law.

The Living Wage Law does not apply to those employees who are:

- under 18 years of age and are claimed as dependents for federal tax purposes and are employed as an after-school or summer employee.
- employed at Nassau Community College except for student workers.

The Living Wage Rates applicable to the period under review are shown in Exhibit I below:

Exhibit I

LIVING WAGE LAW RATES				
EFFECTIVE DATES		HOURLY RATES		
FROM	TO	WITH HEALTH BENEFITS	HEALTH BENEFIT SUPPLEMENT	WITHOUT HEALTH BENEFITS
August 1, 2015	July 31, 2016	\$13.59	\$1.95	\$15.54
August 1, 2016	July 31, 2017	\$13.73	\$2.05	\$15.78
August 1, 2017	July 31, 2018	\$13.98	\$2.09	\$16.07
August 1, 2018	July 31, 2019	\$14.27	\$2.14	\$16.41
August 1, 2019	July 31, 2020	\$14.51	\$2.25	\$16.76
August 1, 2020	July 31, 2021	\$14.69	\$2.37	\$17.06

While the Living Wage rate gets adjusted by a Cost of Living Index each August, generally increases for Nassau County employees are covered under a collective bargaining agreement. The current salary structure has 26 grade levels, grades 301 through 327, and thirteen salary levels, which are based on years of service known as “Steps.” There are two salary plans that cover the grades and salary steps, Plan C and Plan D (See Appendix A for the two recent Graded Service Salary Schedule in effect). Any employee hired before April 1, 2014 would follow Plan C-Graded Salary Schedule and anyone hired on or after April 1, 2014 would follow Plan D-Graded Salary Schedule.

² Nassau County Living Wage Law, Title 57 of the Miscellaneous Laws of Nassau County.

Introduction

The current CSEA contract covered January 1, 2008 - December 31, 2015 and was extended through December 31, 2017. Pending the agreement on a new contract, the salary schedule being followed is the Graded Service Salary Schedule dated July 1, 2017 to December 31, 2017. July 1, 2017 was the date of the last Cost of Living Adjustment for County Employees.

Scope and Methodology

The objective of this review was to evaluate the complaints received by the Comptroller's Office and determine if Nassau County employees are being paid the Living Wage rate in accordance with the County Living Wage Law. The review period was January 2018 through September 24, 2020.

To achieve these objectives, we performed the following:

- Compared the payroll rate of pay to the applicable living wage rate of pay the employees were receiving with health benefits.
- Calculated the difference whenever it was noted that the employee was not receiving the applicable living wage rate of pay.
- Total the amounts owed to each employee for the entire audit period.

The following assumptions were used in performing our analysis:

- The employee hourly wage is being compared to the lower of the two rates: Living Wage Rate with Benefits.
- For calendar years 2016 and 2020, a separate calculation was performed due to the leap year affecting the number of workdays (261 to 262).
- Any employee hired after January 1, 2018 received their step increase six months after hire date. Those employees hired prior to 2018, receive their step increase on September 1st. As such, the analysis for 2018 contains additional calculations.
- Some calculations were extended beyond the pay periods stated on the worksheet.
- Clerical Assistant Seasonal employees, Legislative Assistant Seasonal employees, and seasonal interns are included in this analysis.
- Police Department Chaplains were also included in our analysis even though they do not follow the standard salary schedule.
- For part time employees, any period that they worked while under the age of eighteen was not considered in the calculations.
- For part-time employees, we looked at every individual paycheck they received to calculate the amount owed to them.
- We expanded testing of part-time employees to capture those part-time employees that only work from May through August by analyzing three additional July/August payrolls.
- Board Members were excluded from the calculation.

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

Findings and Recommendations

AUDIT FINDING (1)

(1) Sixteen of One Hundred Sixty- Eight Employees (or 9.5%) who filed Complaints were Found to be Underpaid a Minimum of \$85,209.

Auditors reviewed 168 complaints from employees alleging to be underpaid. Of the 168 complaints received, 143 were from part-time employees, 24 were from full-time employees (including 15 Public Safety Officers) and one employee who filed a complaint could not be located in NUHRS.³

Our analysis revealed that Public Safety Officers were not receiving the Living Wage while they are at Step OA and Step OB of the CSEA salary plan. Once they are moved to Step 1 on the salary chart, they are receiving the Living Wage. It is noted that, Public Safety Officers starting salary was equated to \$10.83 per hour based on them working an 8-hour day (as compared to a 7- hour daywork day for most other County employees.

Of the part-time employees who filed complaints, auditors concluded that only 4 were noted to not having been paid the Living Wage, however, all four of these employees were under 18 years of age and are not covered by the Living Wage Law.

For the full-time employees that filed complaints, auditors determined 16/24 or 67% were underpaid.

Auditors reviewed twenty-four full-time employee complaints and identified sixteen underpaid employees. Fifteen of these employees were Public Safety Officers working in the Police Department and one employee was a Custodial Worker in the Probation Department.

To ascertain if full-time employees were underpaid, a calculation was performed to determine the employee's hourly rate. This was accomplished by using the employee's annual salary, the number of workdays per year and hours worked per day. This rate was compared to the applicable Living Wage rate with health benefits, for the period under review.

For the fifteen Public Safety Officers, auditors went back to their start date with the County to calculate the amount of wages they were owed for the period they were underpaid. Five of the fifteen Public Safety Officers began working for the County in October 2016, so their calculation begins in October 2016. The other ten Public Safety Officers started their employment with the County in 2018 or later. All calculations were performed through September 24, 2020.

Auditors calculated that the employees who filed complaints were owed individually anywhere from \$1,788 to as much as \$6,560.

³ NUHRS is the Nassau Unified Human Resource System

Findings and Recommendations

Recommendations:

We recommend:

- a) Amounts owed to employees be calculated, verified by County Human Resources and paid; and
- b) The County Executive consider issuing a blanket approval to not place individuals at contractual pay steps OA and OB, if that is below the Nassau County Living Wage rate (as allowed by Section 25 of the CSEA contract); or resolve this through the collective bargaining process.

FINDING (2)

(2) In Addition to Those that Filed Complaints, 136 Full-Time County Employees were Underpaid a Minimum of \$162,787 for the Period January 2018 through September 24, 2020.

Auditors selected six payrolls during the period 2018-2020 to analyze in order to determine if employees were being underpaid. Two pay periods per year were selected for review to identify employees that were underpaid; one in March and one in September in order to accommodate the Living Wage increases which took place on August 1st every year since the Law has been in effect.⁴

Auditors reviewed six individual payroll files, calculated employee hourly rates, and compared those rates to the applicable Living Wage rate of pay. In order to obtain employee hourly rates, we followed the same procedure we used for those who filed a complaint. This resulted in Auditors identifying 136 additional full-time employees that were underpaid. To determine the total amount that they were underpaid for the period January 1, 2018-September 24, 2020, we calculated amounts owed in six-month increments based on the payrolls sampled.

Full-time employees are owed individually a total of \$44 to \$4,978.

It appears all full-time employees that were underpaid were at one of the introductory steps on the CSEA “Plan D – Graded Salary Schedule”, Step OA or Step OB.

Recommendations:

We recommend:

- a) Amounts owed to employees be calculated, verified by County Human Resources and paid; and

⁴ The Living Wage Rate is evaluated every August and compared to the Consumer Price Index to determine if the rate should be increased.

Findings and Recommendations

- b) The County Executive consider issuing a blanket approval to not place individuals at contractual pay steps OA and OB, if that is below the Nassau County Living Wage rate (as allowed by Section 25 of the CSEA contract); or resolve this through the collective bargaining process.

FINDING (3)

(3) One Hundred Seventeen Part-Time Employees were Underpaid a Minimum of \$41,603 for the period January 2018 through September 24, 2020.

Auditors selected and analyzed nine payrolls during the period 2018-2020 to ascertain if part-time employees were underpaid. Two of the nine payrolls reviewed indicated there were no part-time employees that were underpaid. For every part-time employee on the payroll, auditors first made sure the employee was at least 18 years of age and was not working at Nassau Community College since both criteria are excluded from the Living Wage Law.

Auditors compared the employee's hourly rate to the applicable Living Wage rate of pay to identify any underpaid employees. A review of every paycheck received during the period being reviewed was performed using the NUHRS system. Based on the wages earned for each pay period and the hourly rate paid, we calculated the number of hours each employee worked.

Once we obtained the number of hours worked, we were able to calculate the amount owed to each employee. For the 117 part-time employees identified, auditors determined these employees were individually owed a total of \$0.55 to \$1,621.

There may be additional part-time employees underpaid that were not identified in our review if they did not work during the pay periods we reviewed.

Our totals include one part-time employee who did not have a birthdate on file in NUHRS and may be under 18 and not entitled to the Living Wage rate of pay.

Recommendations:

We recommend:

- a) Amounts owed to employees be calculated, verified by County Human Resources and paid; and
- b) The County Executive consider issuing a blanket approval to not place individuals at contractual pay steps OA and OB, if that is below the Nassau County Living Wage rate as allowed by Section 25 of the CSEA contract; or resolve this through the collective bargaining process.

Appendix A – CSEA Graded Service Salary Schedules

Plan C – Graded Salary Schedule Non-NCC for the period July 1, 2016 to June 30, 2017

AMENDED													
PLAN C - GRADED SERVICE SALARY SCHEDULE NON-NCC													
(For all annual employees hired on or after January 1, 1997)													
For the Period July 1, 2016 - June 30, 2017													
Grade	Step OA 1ST 1/2	Step OB 2ND 1/2	Step 1 2ND YR	Step 2 3RD YR	Step 3 4TH YR	Step 4 5TH YR	Step 5 6TH YR	Step 6 7TH YR	Step 7 8TH YR	Step 8 9TH YR	Step 9 10TH YR	Step 10 11TH YR	Step 11 12TH YR
301	24327	27571	35845	36335	36823	37316	37806	38299	38793	39279	39771	40266	42724
302	25247	28612	37201	37725	38256	38795	39321	39856	40389	40925	41455	41983	44778
303	26162	29647	38547	39122	39694	40273	40846	41417	41991	42559	43138	43738	47196
304	27074	30684	39891	40515	41134	41758	42377	43002	43636	44314	45042	45796	49739
305	28213	31976	41571	42245	42919	43603	44331	45125	45939	46790	47639	48485	52725
306	29356	33270	43257	44039	44871	45752	46674	47593	48522	49446	50364	51293	55898
307	30805	34909	45388	46379	47378	48375	49378	50381	51379	52375	53371	54375	59364
308	32692	37051	48175	49259	50347	51430	52508	53605	54687	55772	56853	57943	63337
309	34918	39575	51453	52631	53803	54981	56149	57326	58508	59683	60856	62025	67910
310	37432	42424	55155	56471	57779	59088	60398	61709	63025	64326	65643	66952	73508
311	40258	45624	59321	60769	62219	63668	65110	66564	68010	69463	70910	72362	79582
312	43439	49233	64008	65598	67182	68769	70349	71935	73514	75101	76683	78270	86169
313	47132	53416	69448	71159	72879	74586	76298	78015	79724	81437	83142	84858	93422
314	51366	58214	75687	77541	79402	81262	83121	84976	86833	88692	90546	92410	101709
315	56024	63494	82551	84585	86624	88655	90691	92721	94760	96789	98832	100864	111020
316	61010	69145	89899	92112	94314	96522	98729	100940	103144	105352	107559	109772	120811
317	66328	75171	97732	100114	102481	104854	107235	109616	111991	114368	116743	119123	131014
318	72025	81628	106127	108654	111188	113728	116261	118797	121328	123853	126393	128934	141591
319	77711	88072	114505	116855	119190	121536	123882	126222	128565	130910	133244	135592	147324
320	83945	95141	123691	126189	128676	131171	133660	136160	138655	141141	143632	146129	158612
321	87698	99388	129218	132154	135077	138012	140943	143872	146806	149737	152677	155603	170247
322	93967	106494	138455	141595	144738	147877	151021	154161	157306	160452	163591	166734	182442
323	100482	113880	148055	151273	154484	157697	160909	164127	167349	170555	173765	176982	189846
324	107516	121852	158422	161363	164316	167251	170193	173138	176083	179020	181969	184909	190797
325	115038	130377	169506	171727	173950	176163	178384	180606	182822	185039	187265	189475	191685
326	123070	139479	181340	182562	183795	185032	186263	187488	188724	189957	191189	192426	192426
327	131590	149138	193903	193903	193903	193903	193903	193903	193903	193903	193903	193903	193903

Appendix A – CSEA Graded Service Salary Schedules

Plan C – Graded Service Salary Schedule Non-NCC for the Period July 1, 2017 to December 31, 2017

AMENDED													
PLAN C - GRADED SERVICE SALARY SCHEDULE NON-NCC													
(For all annual employees hired on or after January 1, 1997)													
For the Period July 1, 2017 to December 31, 2017													
Grade	Step OA 1ST 1/2	Step OB 2ND 1/2	Step 1 2ND YR	Step 2 3RD YR	Step 3 4TH YR	Step 4 5TH YR	Step 5 6TH YR	Step 6 7TH YR	Step 7 8TH YR	Step 8 9TH YR	Step 9 10TH YR	Step 10 11TH YR	Step 11 12TH YR
301	24813	28122	36562	37062	37560	38063	38562	39065	39569	40065	40567	41071	43578
302	25752	29184	37945	38479	39021	39570	40108	40653	41196	41743	42284	42822	45673
303	26685	30240	39318	39904	40487	41078	41663	42245	42831	43410	44001	44612	48139
304	27616	31297	40688	41325	41956	42593	43224	43862	44509	45201	45942	46712	50734
305	28777	32615	42402	43090	43777	44475	45218	46028	46858	47725	48591	49455	53780
306	29943	33935	44122	44919	45768	46667	47607	48545	49493	50435	51372	52319	57015
307	31422	35607	46296	47306	48326	49343	50366	51389	52407	53423	54438	55463	60551
308	33346	37792	49138	50244	51353	52458	53558	54677	55781	56888	57990	59102	64604
309	35616	40367	52482	53683	54879	56080	57272	58472	59678	60876	62073	63266	69269
310	38181	43273	56258	57600	58935	60270	61606	62943	64285	65613	66956	68291	74978
311	41064	46537	60507	61984	63463	64941	66413	67895	69370	70852	72328	73809	81173
312	44308	50217	65289	66910	68526	70144	71756	73374	74984	76603	78216	79835	87893
313	48075	54485	70837	72583	74336	76078	77824	79576	81318	83066	84805	86555	95290
314	52394	59378	77201	79092	80990	82887	84783	86676	88570	90466	92357	94258	103743
315	57145	64764	84202	86276	88357	90428	92505	94575	96655	98724	100808	102881	113241
316	62230	70528	91697	93954	96200	98453	100704	102959	105207	107459	109710	111968	123227
317	67655	76675	99687	102116	104530	106951	109380	111808	114231	116655	119078	121505	133634
318	73465	83261	108250	110827	113412	116003	118586	121173	123755	126330	128921	131512	144423
319	79265	89834	116796	119192	121573	123966	126360	128747	131136	133528	135909	138303	150270
320	85624	97044	126165	128713	131249	133795	136333	138883	141429	143964	146505	149051	161784
321	89451	101376	131802	134797	137779	140772	143762	146749	149742	152732	155730	158715	173651
322	95847	108623	141224	144427	147632	150834	154041	157244	160452	163661	166863	170068	186091
323	102491	116157	151016	154298	157574	160851	164128	167410	170696	173966	177241	180522	193643
324	109666	124289	161591	164590	167602	170596	173597	176601	179604	182600	185609	188607	194613
325	117339	132985	172896	175162	177429	179686	181951	184218	186478	188740	191010	193264	195519
326	125531	142269	184967	186213	187471	188733	189988	191238	192498	193756	195013	196275	196275
327	134222	152120	197781	197781	197781	197781	197781	197781	197781	197781	197781	197781	197781

Appendix A – CSEA Graded Service Salary Schedules

Plan D – Graded Service Salary Schedule Non-NCC for the Period July 1, 2017 to December 31, 2017

AMENDED													
PLAN D - GRADED SERVICE SALARY SCHEDULE NON-NCC													
(For all annual employees hired on or after April 1, 2014)													
For the Period July 1, 2017 to December 31, 2017													
Grade	Step OA 1ST 1/2	Step OB 2ND 1/2	Step 1 2ND YR	Step 2 3RD YR	Step 3 4TH YR	Step 4 5TH YR	Step 5 6TH YR	Step 6 7TH YR	Step 7 8TH YR	Step 8 9TH YR	Step 9 10TH YR	Step 10 11TH YR	Step 11 12TH YR
301	20585	23622	28190	28963	29563	30172	30783	31213	31644	38710	39195	39682	43578
302	21447	24597	29338	30154	30798	31454	32104	32571	33035	40332	40854	41374	45674
303	22303	25566	30480	31352	32038	32736	33434	33932	34433	41942	42513	43104	48140
304	23157	26536	31618	32547	33280	34024	34769	35315	35868	43672	44389	45132	50734
305	24224	27746	33042	34030	34819	35624	36474	37166	37877	46112	46948	47782	53780
306	25293	28958	34471	35568	36502	37488	38517	39319	40129	48730	49635	50550	57016
307	26650	30493	36277	37574	38665	39763	40876	41751	42621	51616	52597	53587	60551
308	28417	32498	38639	40044	41224	42411	43605	44562	45506	54964	56029	57103	64604
309	30500	34861	41418	42935	44205	45491	46782	47807	48838	58818	59974	61126	69268
310	32855	37528	44555	46227	47634	49053	50487	51630	52778	63394	64692	65981	74978
311	35501	40524	48086	49912	51462	53025	54597	55864	57126	68456	69882	71313	81174
312	38479	43903	52059	54052	55742	57449	59166	60550	61926	74012	75571	77135	87892
313	41936	47820	56669	58821	60654	62494	64355	65852	67343	80257	81937	83628	95290
314	45900	52311	61957	64293	66279	68283	70305	71924	73543	87407	89234	91071	103743
315	50261	57254	67775	70332	72507	74695	76908	78678	80457	95386	97399	99402	113240
316	54929	62545	74002	76785	79138	81518	83918	85847	87769	103825	106000	108181	123227
317	59908	68187	80641	83646	86180	88744	91337	93414	95485	112711	115051	117396	133634
318	65242	74233	87756	90968	93689	96440	99209	101421	103629	122058	124561	127065	144423
319	70565	80266	94857	98000	100589	103211	105856	107897	109940	129013	131313	133627	150270
320	76401	86883	102642	106003	108769	111567	114384	116565	118741	139096	141550	144011	189324
321	79915	90860	107326	111117	114289	117500	120736	123291	125850	147567	150464	153348	173652
322	85785	97512	115155	119212	122619	126055	129526	132264	135007	158127	161220	164317	186091
323	91884	104427	123291	127509	131024	134572	138150	140957	143767	168083	171247	174417	193643
324	98469	111891	132078	136161	139502	142857	146247	148816	151384	176426	179332	182229	194613
325	105512	119873	141472	145047	147810	150586	153391	155329	157262	182357	184551	186729	195519
326	113032	128394	151502	154336	156299	158278	160263	161332	162409	187204	188419	189638	196275
327	121009	137437	162150	164061	165016	165971	166927	166927	166927	191093	191093	191093	197781

**Appendix B – Minimum Amounts Due to Employees Paid Less Than the Living Wage Rate
That Filed a Living Wage Complaint Form**

Minimum Amounts Due to Employee Paid Less Than the Living Wage Rate that Filed Living Wage Complaint Forms October 14, 2016 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
1	FT	PD	Public safety officer I	\$ 6,559.52
2	FT	PD	Public safety officer I	\$ 5,264.08
3	FT	PD	Public safety officer I	\$ 4,977.60
4	FT	PD	Public safety officer I	\$ 4,608.96
5	FT	PD	Public safety officer I	\$ 5,145.36
6	FT	PD	Public safety officer I	\$ 6,559.52
7	FT	PD	Public safety officer I	\$ 5,310.48
8	FT	PD	Public safety officer I	\$ 6,559.52
9	FT	PD	Public safety officer I	\$ 5,310.48
10	FT	PB	Custodial Worker 1	\$ 1,788.22
11	FT	PD	Public safety officer I	\$ 5,145.36
12	FT	PD	Public safety officer I	\$ 4,901.68
13	FT	PD	Public safety officer I	\$ 4,394.56
14	FT	PD	Public safety officer I	\$ 6,559.52
15	FT	PD	Public safety officer I	\$ 5,564.24
16	FT	PD	Public safety officer I	\$ 6,559.52
				\$ 85,208.62

Appendix C – Minimum Amounts Due to Full-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Full-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
17	FT	PD	POLICE SERVICE AIDE TRAINEE	\$ 43.68
18	FT	PW	EQPT OPERATOR II	\$ 310.80
19	FT	CL	CLERK - LABORER	\$ 1,777.30
20	FT	CL	PHOTO MACH OPTR I	\$ 655.20
21	FT	PB	YTH GRP WKR AIDE I	\$ 1,115.38
22	FT	PW	CLERK - LABORER	\$ 1,777.30
23	FT	TV	CASHIER I	\$ 495.18
24	FT	PW	EQPT OPERATOR II	\$ 686.40
25	FT	SS	CLERK TYPIST I	\$ 1,995.63
26	FT	SS	CLERK TYPIST I	\$ 2,866.15
27	FT	SS	CLERK TYPIST/PD	\$ 2,501.45
28	FT	AR	RL PROP ASSR AIDE I	\$ 912.03
29	FT	PD	PUBLIC SAFETY OFFICER I	\$ 4,955.04
30	FT	PK	CASHIER I	\$ 1,120.00
31	FT	PW	EQPT OPERATOR II	\$ 802.00
32	FT	PD	POLICE SERVICE AIDE TRAINEE	\$ 43.68
33	FT	SS	CLERK TYPIST I	\$ 1,995.63
34	FT	PK	RECTN AIDE	\$ 2,476.60
35	FT	PK	RECTN AIDE	\$ 2,240.00
36	FT	PW	EQPT OPERATOR II	\$ 681.12
37	FT	HE	CLERK TYPIST I	\$ 371.91
38	FT	DA	CLERK LABORER, BILINGUAL	\$ 1,769.46
39	FT	CL	CLERK - LABORER	\$ 1,777.30
40	FT	SS	CLERK II	\$ 464.87
41	FT	CL	CLERK - LABORER	\$ 1,760.92
42	FT	PW	EQPT OPERATOR II	\$ 686.40
43	FT	PW	EQPT OPERATOR II	\$ 367.04
44	FT	ME	EVIDENCE TECHNICIAN TRAINEE	\$ 43.68
45	FT	CL	PHOTO MACH OPTR I	\$ 1,189.30
46	FT	AS	RL PROP ASSR AIDE I	\$ 1,097.53

Appendix C – Minimum Amounts Due to Full-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Full-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
47	FT	SS	CLERK TYPIST I	\$ 1,995.63
48	FT	PW	EQPT OPERATOR II	\$ 788.80
49	FT	TV	CLERK TYPIST I	\$ 173.46
50	FT	AR	RL PROP ASSR AIDE I	\$ 912.03
51	FT	PD	PUBLIC SAFETY OFFICER I	\$ 4,608.96
52	FT	PW	EQPT OPERATOR II	\$ 585.20
53	FT	PK	RCTN&PKS MOWER MECH	\$ 700.32
54	FT	CS	CLERK - LABORER	\$ 1,773.38
55	FT	PW	MAINT MECHANIC TRNE	\$ 1,243.28
56	FT	PK	RECTN AIDE	\$ 2,476.60
57	FT	CL	CLERK - LABORER	\$ 1,777.30
58	FT	HE	CLERK TYPIST I	\$ 354.20
59	FT	CL	PHOTO MACH OPTR I	\$ 919.10
60	FT	CL	CUSTODIAL WORKER I	\$ 1,588.16
61	FT	AT	CLAIMS EXAMINER AIDE	\$ 388.29
62	FT	PK	MUSEUM ATTENDANT I	\$ 657.44
63	FT	PD	CHAPLAIN	\$ 2,562.56
64	FT	SS	CLERK TYPIST I	\$ 1,995.63
65	FT	PD	AUTOMOTIVE SERVICER	\$ 1,097.53
66	FT	SS	CLERK - LABORER	\$ 1,137.08
67	FT	SS	CLERK - LABORER	\$ 495.18
68	FT	AS	ACCOUNTING ASSISTANT I	\$ 1,080.73
69	FT	PD	CHAPLAIN	\$ 558.81
70	FT	PW	CNSTN INSPTR TRNE	\$ 237.36
71	FT	TV	CASHIER I	\$ 1,120.00
72	FT	CL	CLERK - LABORER	\$ 1,765.54
73	FT	CL	CUSTODIAL WORKER I	\$ 970.34
74	FT	PD	PUBLIC SAFETY OFFICER I	\$ 436.88
75	FT	PW	EQPT OPERATOR II	\$ 296.00
76	FT	PK	RECTN AIDE	\$ 2,476.60

Appendix C – Minimum Amounts Due to Full-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Full-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
77	FT	PD	PUBLIC SAFETY OFFICER I	\$ 4,977.60
78	FT	PD	PUBLIC SAFETY OFFICER I	\$ 4,608.96
79	FT	TV	CASHIER I	\$ 1,681.12
80	FT	CO	AUDITING ASSISTANT I	\$ 624.96
81	FT	AR	RL PROP ASSR AIDE I	\$ 912.03
82	FT	AS	RL PROP ASSR AIDE I	\$ 933.24
83	FT	AS	ACCOUNTING ASSISTANT I	\$ 1,080.73
84	FT	PD	AUTOMOTIVE SERVICER	\$ 926.17
85	FT	PW	EQPT OPERATOR II	\$ 691.68
86	FT	CL	PHOTO MACH OPTR I	\$ 424.20
87	FT	PW	EQPT OPERATOR II	\$ 487.52
88	FT	CL	MAIL SERVICES ASSISTANT	\$ 1,555.61
89	FT	PW	CLERK - LABORER	\$ 910.56
90	FT	CL	CLERK - LABORER	\$ 146.72
91	FT	CL	CLERK - LABORER	\$ 495.18
92	FT	AS	ACCOUNTING ASSISTANT I	\$ 1,047.13
93	FT	AS	RL PROP ASSR AIDE I	\$ 933.24
94	FT	SS	CLERK TYPIST I	\$ 1,995.63
95	FT	PB	YTH GRP WKR AIDE I	\$ 1,157.80
96	FT	PW	EQPT OPERATOR II	\$ 686.40
97	FT	AS	RL PROP ASSR AIDE I	\$ 919.10
98	FT	PW	EQPT OPERATOR II	\$ 381.84
99	FT	CO	AUDITING ASSISTANT I	\$ 919.10
100	FT	HE	ACCOUNTING ASSISTANT I	\$ 413.14
101	FT	PD	POLICE SERVICE AIDE TRAINEE	\$ 43.68
102	FT	HE	CLERK TYPIST I	\$ 354.20
103	FT	PW	LABORER I	\$ 2,563.20
104	FT	CL	CLERK - LABORER	\$ 146.72
105	FT	CL	CLERK - LABORER	\$ 1,002.26
106	FT	CL	CLERK - LABORER	\$ 1,777.30

Appendix C – Minimum Amounts Due to Full-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Full-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
107	FT	PW	EQPT OPERATOR II	\$ 381.84
108	FT	TR	CASHIER I	\$ 112.00
109	FT	VS	CLERK TYPIST I	\$ 2,248.26
110	FT	AR	CLERK TYPIST II	\$ 1,067.29
111	FT	PD	PUBLIC SAFETY OFFICER I	\$ 1,017.60
112	FT	PW	EQPT OPERATOR II	\$ 367.04
113	FT	AS	RL PROP ASSR AIDE I	\$ 919.10
114	FT	PW	EQPT OPERATOR II	\$ 275.28
115	FT	CL	CLERK TYPIST I	\$ 2,026.08
116	FT	CL	CLERK - LABORER	\$ 1,777.30
117	FT	CL	PHOTO MACH OPTR I	\$ 216.72
118	FT	PW	MAINT MECHANIC I	\$ 722.24
119	FT	SS	CLERK II	\$ 464.87
120	FT	PW	CNSTN INSPTR TRNE	\$ 4,208.48
121	FT	TV	CLERK TYPIST I	\$ 247.80
122	FT	TV	CLERK TYPIST I	\$ 2,127.58
123	FT	SS	CLERK TYPIST I	\$ 2,515.73
124	FT	PD	PUBLIC SAFETY OFFICER I	\$ 2,181.28
125	FT	PB	YTH GRP WKR AIDE I	\$ 926.17
126	FT	PB	YTH GRP WKR AIDE I	\$ 912.03
127	FT	CL	CLERK - LABORER	\$ 257.60
128	FT	CL	CLERK - LABORER	\$ 1,765.54
129	FT	CL	CLERK - LABORER	\$ 495.18
130	FT	SS	CLERK TYPIST I	\$ 1,995.63
131	FT	PW	EQPT OPERATOR II	\$ 686.40
132	FT	PW	CLERK - LABORER	\$ 257.60
133	FT	HS	CLERK TYPIST I	\$ 2,348.71
134	FT	AR	RL PROP ASSR AIDE I	\$ 912.03
135	FT	AS	RL PROP ASSR AIDE I	\$ 919.10
136	FT	SS	CLERK I	\$ 2,615.41

Appendix C – Minimum Amounts Due to Full-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Full-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
137	FT	PD	PUBLIC SAFETY OFFICER I	\$ 436.88
138	FT	HE	ACCOUNTING ASSISTANT I	\$ 493.92
139	FT	PW	MAINT MECHANIC TRNE	\$ 1,164.88
140	FT	HE	ACCOUNTING ASSISTANT I	\$ 868.14
141	FT	PK	RECTN AIDE	\$ 2,240.00
142	FT	PW	EQPT OPERATOR II	\$ 381.84
143	FT	PW	AUTOMOTIVE SERVICER	\$ 2,304.00
144	FT	CL	CLERK TYPIST I	\$ 3,062.92
145	FT	PD	PUBLIC SAFETY OFFICER I	\$ 436.88
146	FT	CL	CLERK - LABORER	\$ 448.00
147	FT	PD	POLICE SERVICE AIDE TRAINEE	\$ 43.68
148	FT	PB	YTH GRP WKR AIDE I	\$ 912.03
149	FT	PW	EQPT OPERATOR II	\$ 510.72
150	FT	CL	CLERK - LABORER	\$ 495.18
151	FT	PW	AUTOMOTIVE SERVICER	\$ 1,028.16
152	FT	SS	CHILD SUPPORT INV I	\$ 43.68
				\$ 162,787.19

Appendix D – Minimum Amounts Due to Part-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Part-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
153	PT	HS	CLERICAL ASST SEAS	\$ 275.47
154	PT	IT	CLERICAL ASST SEAS	\$ 188.83
155	PT	IT	CLERICAL ASST SEAS	\$ 424.88
156	PT	IT	CLERICAL ASST SEAS	\$ 285.60
157	PT	IT	CLERICAL ASST SEAS	\$ 871.10
158	PT	HS	CLERICAL ASST SEAS	\$ 902.38
159	PT	SS	CLERICAL ASST SEAS	\$ 1.75
160	PT	HS	CLERICAL ASST SEAS	\$ 556.03
161	PT	IT	CLERICAL ASST SEAS	\$ 279.45
162	PT	IT	CLERICAL ASST SEAS	\$ 422.69
163	PT	SS	CLERICAL ASST SEAS	\$ 0.55
164	PT	HS	CLERICAL ASST SEAS	\$ 494.41
165	PT	SS	CLERICAL ASST SEAS	\$ 1.68
166	PT	SS	CLERICAL ASST SEAS	\$ 199.16
167	PT	IT	CLERICAL ASST SEAS	\$ 674.27
168	PT	IT	CLERICAL ASST SEAS	\$ 1,145.98
169	PT	LE	INTERN SEAS	\$ 207.96
170	PT	IT	CLERICAL ASST SEAS	\$ 198.51
171	PT	IT	CLERICAL ASST SEAS	\$ 368.44
172	PT	PK	PARK WORKER SEASONAL	\$ 1,620.51
173	PT	IT	CLERICAL ASST SEAS	\$ 352.96
174	PT	CC	CLERICAL ASST SEAS	\$ 284.66
175	PT	TV	CLERICAL ASST SEAS	\$ 41.25
176	PT	IT	CLERICAL ASST SEAS	\$ 385.49
177	PT	IT	CLERICAL ASST SEAS	\$ 323.33
178	PT	PK	RECTN AIDE SEAS	\$ 104.30
179	PT	CC	CLERICAL ASST SEAS	\$ 267.06
180	PT	SS	CLERICAL ASST SEAS	\$ 1.53
181	PT	HI	CLERK SEASONAL	\$ 237.25
182	PT	IT	CLERICAL ASST SEAS	\$ 504.49

Appendix D – Minimum Amounts Due to Part-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Part-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
183	PT	SS	CLERICAL ASST SEAS	\$ 1.47
184	PT	SS	CLERICAL ASST SEAS	\$ 260.99
185	PT	IT	CLERICAL ASST SEAS	\$ 675.82
186	PT	IT	CLERICAL ASST SEAS	\$ 304.69
187	PT	IT	CLERICAL ASST SEAS	\$ 277.87
188	PT	LE	INTERN SEAS	\$ 159.02
189	PT	SS	CLERICAL ASST SEAS	\$ 1.20
190	PT	HS	CLERICAL ASST SEAS	\$ 623.99
191	PT	LE	INTERN SEAS	\$ 555.23
192	PT	HS	CLERICAL ASST SEAS	\$ 10.36
193	PT	IT	CLERICAL ASST SEAS	\$ 74.21
194	PT	HS	WORK AIDE	\$ 624.62
195	PT	IT	CLERICAL ASST SEAS	\$ 660.45
196	PT	LE	INTERN SEAS	\$ 223.46
197	PT	LE	INTERN SEAS	\$ 804.50
198	PT	IT	CLERICAL ASST SEAS	\$ 561.01
199	PT	LE	INTERN SEAS	\$ 307.16
200	PT	HS	CLERICAL ASST SEAS	\$ 912.81
201	PT	IT	CLERICAL ASST SEAS	\$ 256.05
202	PT	LE	INTERN SEAS	\$ 230.89
203	PT	SS	CLERICAL ASST SEAS	\$ 1.68
204	PT	IT	CLERICAL ASST SEAS	\$ 553.43
205	PT	LE	INTERN SEAS	\$ 279.72
206	PT	IT	CLERICAL ASST SEAS	\$ 327.04
207	PT	LE	INTERN SEAS	\$ 834.84
208	PT	MA	CLERK SEASONAL	\$ 276.96
209	PT	LE	INTERN SEAS	\$ 278.32
210	PT	IT	CLERICAL ASST SEAS	\$ 687.34
211	PT	IT	CLERICAL ASST SEAS	\$ 612.43
212	PT	SS	CLERICAL ASST SEAS	\$ 1.61

Appendix D – Minimum Amounts Due to Part-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Part-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
213	PT	IT	CLERICAL ASST SEAS	\$ 612.21
214	PT	SS	CLERICAL ASST SEAS	\$ 1.57
215	PT	HS	CLERICAL ASST SEAS	\$ 458.17
216	PT	HS	CLERICAL ASST SEAS	\$ 621.07
217	PT	IT	CLERICAL ASST SEAS	\$ 213.94
218	PT	LE	INTERN SEAS	\$ 226.03
219	PT	TV	CLERICAL ASST SEAS	\$ 184.09
220	PT	IT	CLERICAL ASST SEAS	\$ 158.78
221	PT	SS	CLERICAL ASST SEAS	\$ 1.54
222	PT	PK	RECTN AIDE SEAS	\$ 159.08
223	PT	HS	WORK AIDE	\$ 205.35
224	PT	IT	CLERICAL ASST SEAS	\$ 208.04
225	PT	PK	PARK WORKER SEASONAL	\$ 16.53
226	PT	IT	CLERICAL ASST SEAS	\$ 348.16
227	PT	LE	INTERN SEAS	\$ 393.42
228	PT	SS	CLERICAL ASST SEAS	\$ 0.77
229	PT	SS	CLERICAL ASST SEAS	\$ 1.59
230	PT	PK	PARK WORKER SEASONAL	\$ 168.44
231	PT	IT	CLERICAL ASST SEAS	\$ 271.71
232	PT	IT	CLERICAL ASST SEAS	\$ 526.73
233	PT	PD	CLERICAL ASST SEAS	\$ 248.51
234	PT	LE	INTERN SEAS	\$ 356.89
235	PT	IT	CLERICAL ASST SEAS	\$ 835.98
236	PT	IT	CLERICAL ASST SEAS	\$ 380.12
237	PT	IT	CLERICAL ASST SEAS	\$ 218.09
238	PT	HS	CLERICAL ASST SEAS	\$ 903.08
239	PT	MA	CLERK SEASONAL	\$ 345.12
240	PT	SS	CLERICAL ASST SEAS	\$ 1.61
241	PT	IT	CLERICAL ASST SEAS	\$ 676.67
242	PT	IT	CLERICAL ASST SEAS	\$ 508.83

Appendix D – Minimum Amounts Due to Part-Time Employees Paid Less Than the Living Wage Rate

Minimum Amounts Due to Part-Time Employee Paid Less Than the Living Wage Rate January 1, 2018 through September 24, 2020				
Employee Assigned Number	Employee Type	Dept.	Job Title	Total Amount Owed to Employee
243	PT	IT	CLERICAL ASST SEAS	\$ 404.58
244	PT	LE	LEGISLATIVE ASSISTANT,SEASONAL	\$ 5.16
245	PT	SS	CLERICAL ASST SEAS	\$ 1.54
246	PT	IT	CLERICAL ASST SEAS	\$ 540.38
247	PT	IT	CLERICAL ASST SEAS	\$ 774.26
248	PT	IT	CLERICAL ASST SEAS	\$ 448.82
249	PT	SS	CLERICAL ASST SEAS	\$ 1.75
250	PT	SS	CLERICAL ASST SEAS	\$ 0.91
251	PT	SS	CLERICAL ASST SEAS	\$ 243.47
252	PT	IT	CLERICAL ASST SEAS	\$ 108.01
253	PT	LE	INTERN SEAS	\$ 183.95
254	PT	IT	CLERICAL ASST SEAS	\$ 742.43
255	PT	LE	INTERN SEAS	\$ 527.98
256	PT	IT	CLERICAL ASST SEAS	\$ 400.27
257	PT	SS	CLERICAL ASST SEAS	\$ 0.70
258	PT	IT	CLERICAL ASST SEAS	\$ 683.56
259	PT	IT	CLERICAL ASST SEAS	\$ 1,055.95
260	PT	HS	CLERICAL ASST SEAS	\$ 919.52
261	PT	IT	CLERICAL ASST SEAS	\$ 491.84
262	PT	SS	CLERICAL ASST SEAS	\$ 1.07
263	PT	IT	CLERICAL ASST SEAS	\$ 278.59
264	PT	IT	CLERICAL ASST SEAS	\$ 324.72
265	PT	IT	CLERICAL ASST SEAS	\$ 213.23
266	PT	IT	CLERICAL ASST SEAS	\$ 335.69
267	PT	SS	CLERICAL ASST SEAS	\$ 196.80
268	PT	PK	RECTN AIDE SEAS	\$ 193.60
269	PT	IT	CLERICAL ASST SEAS	\$ 270.92
				\$ 41,602.98

Appendix E – Office of Human Resources Response and Auditors Follow-Up Comments to Human Resources Response

Office of Human Resources Response:

The County has already initiated measures to comply with the Living Wage for both full-time salaried and part-time/seasonal employees effective August 1, 2021. All eligible hourly employees earning less than the Living Wage rate will be automatically increased to the 2021 Living Wage rate of \$15.20 and all full-time salaried employees earning less than the Living Wage rate on an hourly basis will receive the Living Wage Allowance.

The County will complete the review as indicated in the County's responses to Audit Findings (1), (2) and (3), and provide all calculations to the Office of the Comptroller for payment.

The County is committed to complying with the Nassau County Living Wage Law and ensuring that dedicated County employees are compensated in accordance with the Law.

Auditors Follow up Comments:

We are pleased that the Office of Human Resources acted immediately to our review, and began to investigate, calculate and develop a "Living Wage Allowance" to be added to the payroll of those earning less than the County's Living Wage rate. The Office of Human Resources indicated that:

Full-time Employees

A living wage allowance will be reflected in the payroll checks issued on August 12, 2021 for the pay period July 30, 2021 through August 12, 2021.

Monies due for January 1, 2018-July 31, 2021 will be issued in two payments. The first payment will cover January 1, 2018 through December 31, 2020 and the calculation will be provided to the Comptroller's Office on/before August 15, 2021.

The Office of Human Resources will begin calculating monies due for January 1, 2021 through July 31, 2021 after all corresponding payrolls have been processed. The calculation for this processing will be provided to the Comptroller's Office on/before September 15, 2021. A second retroactive payment will be processed.

Seasonal and Part-time Employees

The hourly rate of all eligible seasonal employees and part-time employees over age 18, will be increased to \$15.20 effective August 1, 2021. Payroll Checks issued on August 23, 2021 will reflect the living wage rate of \$15.20 for the part-time payroll of July 31, 2021-August 12, 2021. In addition, the Office of Human Resources will conduct a review of all payroll records from January 1, 2018 through July 31, 2021 to verify whether any part-time or seasonal employees 18 years or older were underpaid.

