

NASSAU COUNTY

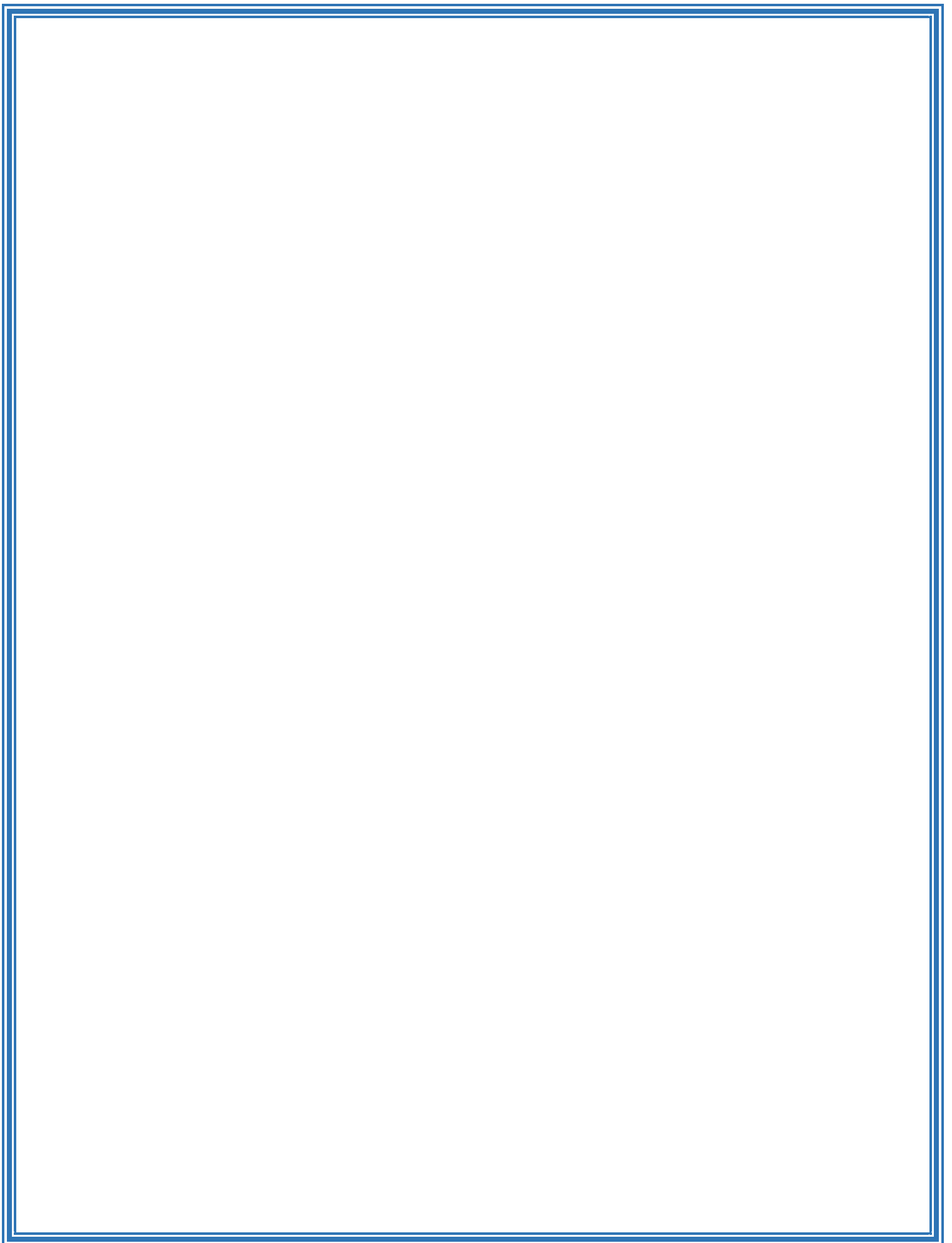
NEW YORK

Review of Nassau County Bar Association Assigned Counsel Defender Plan 18-B Claims Processing

November 2024



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Review of Nassau County Bar Association Assigned Counsel Defender Plan 18-B Claims Processing

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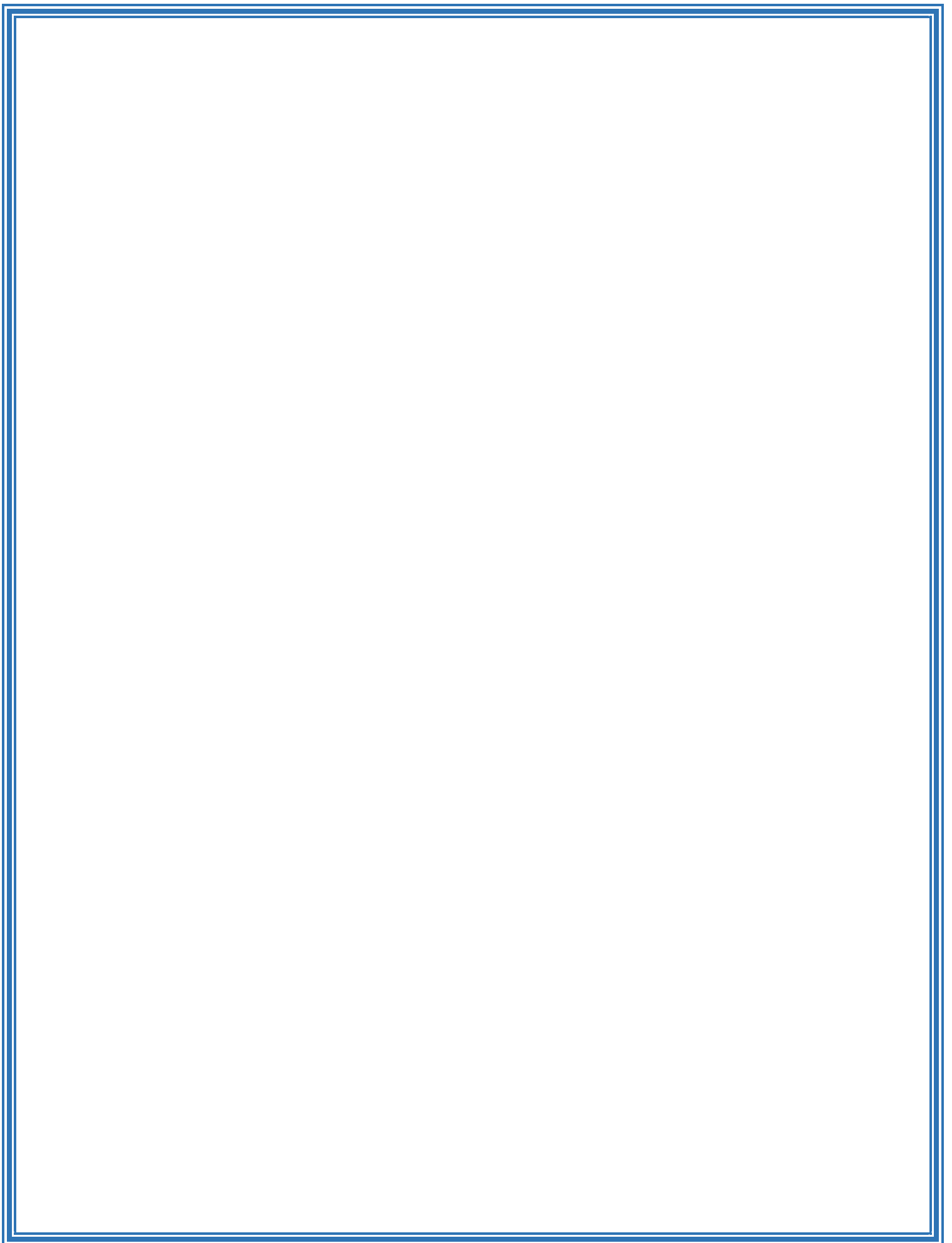
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Summary

The Comptroller's Office conducted a review of County payments to attorneys assigned through the Nassau County Bar Association to represent defendants in criminal cases who cannot afford one (known as 18-B panel assigned counsels).

The Comptroller's Office found that:

- the payment process had been taking up to three-months.
- the payment process was manual, paper intensive and time consuming.
- due to the manual and paper intensive nature of the process, there were common clerical or mathematical mistakes that were not material in value.

In light of these findings, the Comptroller's Office, working in conjunction with the Nassau County Bar Association Assigned Counsel Defender Plan, Inc. (ACDP), completely revamped the process of reviewing and processing payments to ACDP 18-B assigned counsels.

This new process introduced seamless end-to-end electronic processing of payments to assigned counsels, reducing the time to process payments from months to days.

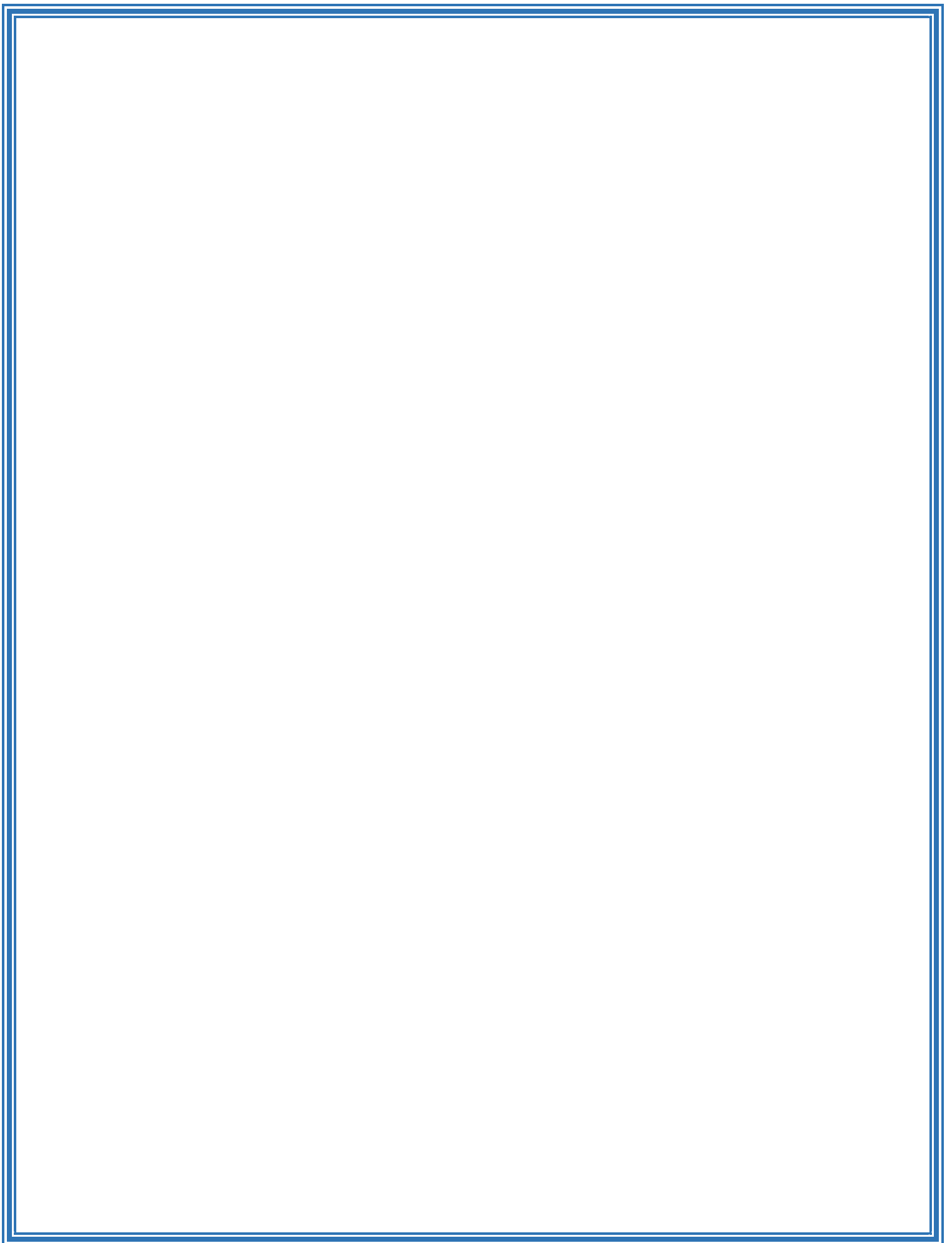


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Background

Article 18-B of New York State County Law mandates that counties provide counsel to people who are charged with a crime who cannot afford an attorney. Counties must also provide for investigative, expert and other services necessary for counsels to furnish an adequate defense¹. The assistance provided by counsels under Article 18-B are generally referred to as “Indigent Legal Services.”

Each county develops its own “Assigned Counsel Plan” to provide 18-B services. Nassau County contracts with the Legal Aide Society of Nassau County (Legal Aide Society) and the Nassau County Bar Association Assigned Counsel Defender Plan, Inc. (ACDP) to provide these services.

The Legal Aide Society provides attorneys and all services for the cases they handle, much like a law firm. The Legal Aide Society is reimbursed by the County for its cost.

Cases not assigned to the Legal Aide Society are assigned to individual attorneys who are paid directly by the County. ACDP assigns cases to these individual attorneys as well as the investigators, experts and other services providers necessary for an adequate defense. ACDP is paid for their administration of the program, which includes submitting to the County invoices for payments to assigned counsels and investigators, experts and other services providers. As of November 2024, the ACDP program had a panel of approximately 200 attorneys and 400 investigators, experts and other service providers registered to perform 18-B services.

The State sets the rates the County is responsible for paying for these services². The County has paid \$63.6 million over the past four years, averaging \$16 million per year to provide these 18-B services (see chart below).

Nassau County Costs for 18-B Mandated Indigent Legal Services*							
Year	Total Cost of 18-B Mandated Indigent Legal Services	Amount Paid to Legal Aide Society	Legal Aide Percent of Overall Cost	Amount Paid to Attorneys and Others (ex. Experts) via ACDP Program	ACDP Attorneys and Others Percent of Overall Cost	Administrative Fees for ACDP Program	ACDP Administrative Fees Percent of Overall Cost
2020 [*]	\$12,900,294	\$7,142,675	55%	\$5,342,763	42%	\$414,856	3%
2021 [*]	\$14,079,642	\$7,789,910	55%	\$5,846,636	42%	\$443,096	3%
2022	\$16,063,155	\$8,667,809	54%	\$6,925,091	43%	\$470,255	3%
2023	\$20,543,416	\$8,897,311	43%	\$11,167,926 ^{**}	55%	\$478,179	2%
<i>*Costs do not reflect any NYS reimbursements as there is no assurance that the State will provide reimbursement funding in future years. See Footnote 2 and Appendix B.</i>							
<i>*The number of cases in 2020 and 2021 were lower due to COVID court closures, resulting in lower costs for these years.</i>							
<i>** In 2023 the State increased hourly rates for attorneys, experts and for other services</i>							

¹ See Appendix A for the full requirements under Article 18-B of New York County Law.

² See Appendix B. Until April of 2023 18-B assigned counsel costs were fully funded by the County. In April of 2023, the State raised the 18-B rates. The 2023-2024 State budget provided funding to reimburse counties for half of the cost of these rate increases. In addition, the State provides aid to counties to help fund “Attorney of the Day programs” in which counsels wait in courts throughout the county to be assigned cases. Presently, Attorney of the Day costs are fully reimbursed by the State.

Audit Testing of Assigned Counsel Defender Plan 18-B Claims

Last year, attorneys, experts and other service providers assigned through the Nassau County Bar Association Assigned Counsel Defender Plan, Inc. (ACDP), accounted for more than half the cost of the County’s 18-B indigent legal services (see chart on previous page).

There are two categories of ACDP 18-B claims:

- **Assigned Counsel claims**, which are invoices submitted by individual attorneys, and
- **Other Services claims**, which are invoices submitted by appointed experts, physicians, psychiatrists, psychologists, social workers, investigators or interpreters, who provide services necessary for an adequate legal defense.

In the past four years, the County has processed an average of 6,000 total ACDP claims per year totaling \$29.3 million (see chart to the right).

ACDP 18-B Claims Processed 2020 to 2023			
Year	Number of Claims	Amount Paid	Average Cost Per Claim
2020	5,007*	\$5,342,763	\$1,067
2021	5,779*	\$5,846,636	\$1,012
2022	6,630	\$6,925,091	\$1,045
2023	6,927**	\$11,167,926**	\$1,612**
Total	24,343	\$29,282,416	\$1,203

*The number of claims in 2020 & 2021 were lower due to COVID court closures.
**In 2023, New York State increased the statutory hourly rates for 18-B work, accounting for the increases in amounts paid.

In March of 2024, the Comptroller’s Office became aware of a significant backlog in the processing of ACDP 18-B invoices for payment. Upon being informed of the backlog in payments, the Comptroller’s Office commenced an analysis of the ACDP 18-B claims payment process. The goal was to understand the reason for the backlog and to develop improved procedures that would alleviate and prevent future backlogs.

At the time, the process to review and submit ACDP 18-B claims for payment was as follows:

- Once a case was adjudicated, a paper invoice was submitted by the assigned attorney or other service provider to ACDP with physical documentation (such as time sheets) to support the invoice.
- ACDP reviewed and approved the invoice and created a paper claim.
- The paper claim was sent via courier with the supporting documents to the judge who oversaw the case.
- The judge reviewed and approved the claim, signed it, and returned the material to ACDP by courier.
- ACDP conducted a final review and approval of the claim and remitted the paper claim by courier to the Nassau County Attorney’s Office.
- The County Attorney’s Office reviewed each claim and then manually entered each one into the County’s financial system, to create a County claim for payment.
- The paperwork for each claim was sent via interoffice mail to the Comptroller’s Office Vendor Claims Division, where staff reviewed the claims and approved (or rejected) payments.

As part of the Comptroller’s Office analysis, the Comptroller’s Office Field Audit Division (Field Audit) assumed the responsibility for the role of the County Attorney’s Office of reviewing and approving claims.

Audit Testing of Assigned Counsel Defender Plan 18-B Claims

During this analysis and review period of January 2024 to April 2024, the Field Audit Division processed 2,542 ACDP 18-B claims amounting to \$4,693,282.

The review performed by Field Audit identified multiple issues with both the Assigned Counsel and Other Services claims.

Auditor testing identified 224 claims out of 2,542 (9%) with issues, including:

- 57 had insufficient supporting documentation
- 3 lacked appropriate approval signatures
- 5 lacked a required special judge’s approval for claims over \$10,000
- 7 exceeded the Court ordered approved amount
- 28 were duplicates which could have resulted in overpayments if not identified
- 64 contained vendor payment information that could not be confirmed or the vendor was inactive in the County payment system
- 60 had mathematical calculation errors (see chart below).

Claims With Mathematical Errors		
Type	Number of Claims	Value of Errors
Claims with Errors Resulting in a <i>Decrease</i> in the amount claimed for payment	24	-\$1,095.81
Claims with Errors Resulting in an <i>Increase</i> in the amount claimed for payment	10	\$914.70
Claims in Which the Error Was Recified Before Payment Resulting in <i>No Adjustment</i>	26	\$0
Total Claims With Errors / Net Value of Errors Identified	60	-\$181.11

In reviewing the procedures for processing ACDP 18-B claims, the Comptroller’s Office found that:

- the payment process had been taking up to three-months per payment,
- the payment process was manual, paper intensive and time consuming,
- due to the manual and paper intensive nature of the process, there were common clerical errors (but often minor) or mathematical errors (that were not material in value).

In light of these findings the Comptroller’s Office, working in conjunction with the Bar Association, implemented the process changes described below which modernized and streamlined the management of ACDP 18-B claims.

Process Changes

Interim Process

In March of 2024, the Comptroller's Office reassigned the review process of ACDP 18-B claims from the County Attorney to the Comptroller's Field Audit Division. Field Audit received the paper claims from ACDP, audited the claims, entered them into the County's financial system, and then submitted them for final payment approval to the Comptroller's Vendor Claims Division. Field Audit was able to relieve the backlog of claims, reducing the processing times for these claims to roughly one month.

With the backlog alleviated, the Comptroller's Office began to streamline the process. The goal was to reduce manual procedures and ultimately develop a system with full end-to-end electronic processing of all ACDP 18-B claims.

To accomplish this goal, the Comptroller's Office reduced the physical handling of claims by requiring that claims be submitted on a regular schedule in batches (weekly every Monday), rather than one or more in a delivery on multiple days. With each batch, individual claims were audited by Field Audit staff. Approved claims were then entered into a single weekly spreadsheet. This spreadsheet was then used to upload in bulk the approved claims into the County's financial system (rather than data entering one-by-one). Similarly, the Vendor Claims Division reviewed and approved claims in batches. This process eliminated several manual steps and reduced overall processing times to 2 to 3 weeks.

Electronic Processing of ACDP 18-B Attorney Claims

While using the interim process described above, the Comptroller's Office worked with the Bar Association to implement a new electronic case management system. This system, provided and paid for by New York State, electronically tracks ACDP cases and captures information required by the State for reimbursement to the County. The case management system also allows for electronic creation, tracking and approval of invoices (see Appendix C).

Leveraging the information contained in ACDP case management system, the County created an electronic interface between the ACDP case management system and the County's existing eClaims (electronic claims processing) platform (see Appendix C).

This resulted in fully electronic end-to-end processing of the ACDP 18-B claims (except for the Other Services claims).

This new process reduced the time to process Assigned Counsel payments from months to days.

(See process improvement timeline on the next page, and Appendix C for examples of the full end-to-end electronic process).

Process Changes

ACDP 18-B Claims Process Improvement Timeline		
Date	Milestone	Processing Time
Prior to March 2024	<ul style="list-style-type: none"> Office of the Nassau County Attorney was responsible for processing 18-B Assigned Counsels & Other Services provider claims 	3 Months+
March 2024	<ul style="list-style-type: none"> Comptroller's Office becomes aware of a backlog of 1,994 claims not yet processed for payment Comptroller's Office commences an analysis of the ACDP 18-B claim payment process Comptroller's Office reassigns the role of processing claims from the Office of the County Attorney to the Comptroller's Field Audit Division 	3 Months+
March to April 2024	<ul style="list-style-type: none"> Comptroller's Office reviews 2,542 claims valued at \$4,693,282 Review and approvals alleviates the backlog of claims 	<ul style="list-style-type: none"> 1,994 backlogged claims - 2 to 3 months 548 new claims - 1 month
April 2024 to May 2024	<ul style="list-style-type: none"> Comptroller's Office develops and implements in May 2024 an interim batch-review process 	2 to 3 Weeks
May to September 2024	<ul style="list-style-type: none"> While using new interim method, Comptroller's Office works with Nassau County Bar Association to implement end-to-end electronic processing for all claims 	2 to 3 weeks
September 2024 to Present	<ul style="list-style-type: none"> Comptroller's Office processing of Other Service 18-B claims (interim batch-review process) Comptroller's Office full electronic processing of Assigned Counsel 18-B cases and claims 	<p style="text-align: center;">2 to 3 weeks</p> <p style="text-align: center;">7 to 12 Days</p>

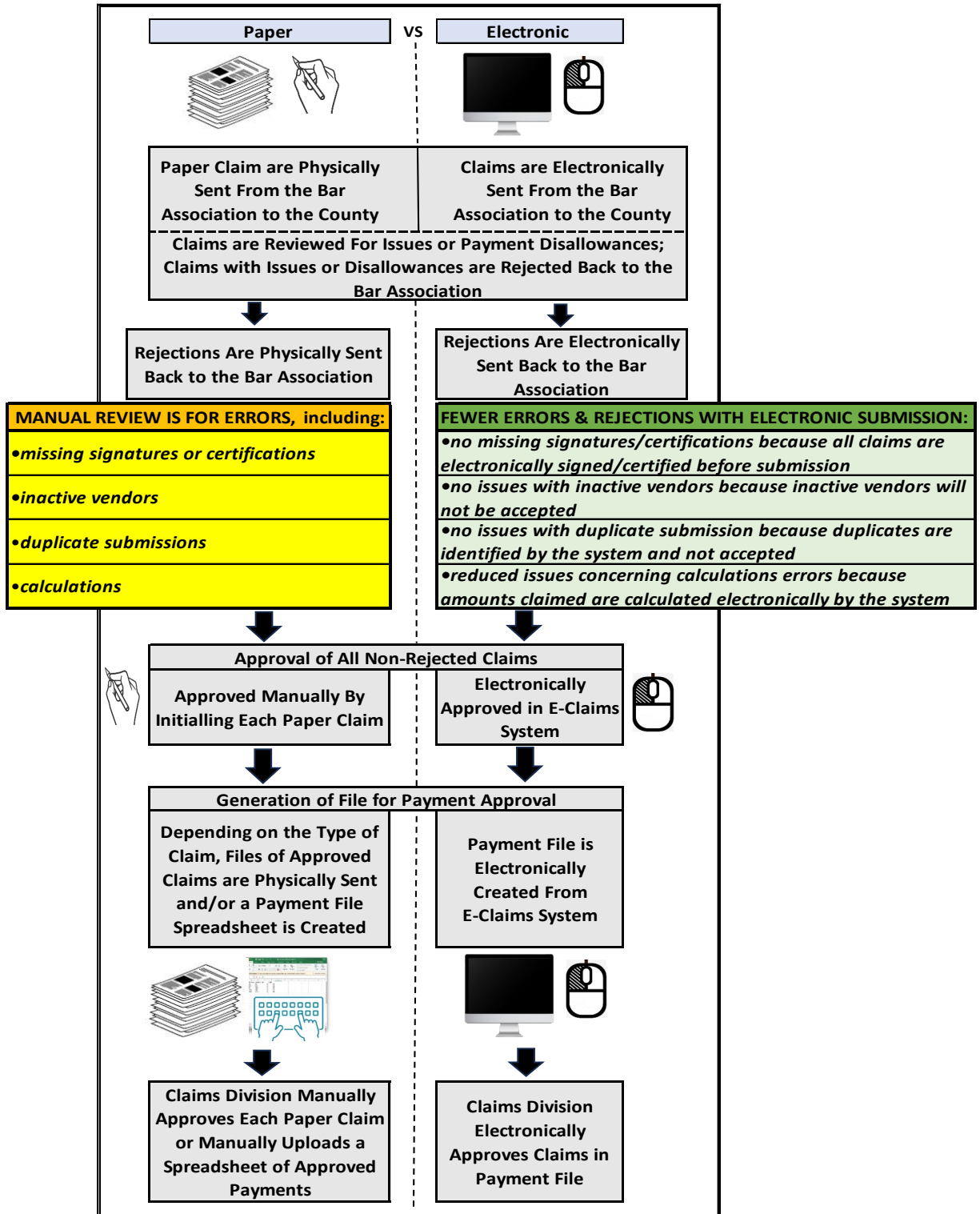
With the implementation of full electronic processing, Assigned Counsel claims had:

- no missing signatures/certifications because all claims were electronically signed/certified before being submitted or they were not accepted by the electronic claims system.
- no issues with inactive vendors because a claim from an inactive vendor would not be accepted into the electronic claims system.
- no issues with duplicate submissions because duplicates were identified by the system and not accepted.
- reduced calculation errors because claims were calculated electronically by the system.

In addition, this new process allowed attorneys, judges, ACDP, and the County to see in real-time where payments were in the approval process.

The chart on the next page shows a comparison of paper processing versus electronic end-to-end processing.

Process Changes



Next Steps

The Comptroller's Office will continue to work with ACDP to develop full electronic end-to-end processing of all ACDP 18-B claims, including the Other Services claims.

Appendices

New York Consolidated Laws Service > County Law (Arts. 1 — 25) > Article 18-B Representation of Persons Accused of Crime or Parties Before the Family Court or Surrogate's Court (§§ 722 — 722-e)

Article 18-B Representation of Persons Accused of Crime or Parties Before the Family Court or Surrogate's Court

§ 722. Plan for representation

The governing body of each county and the governing body of the city in which a county is wholly contained shall place in operation throughout the county a plan for providing counsel to persons charged with a crime or who are entitled to counsel pursuant to section two hundred sixty-two or [section eleven hundred twenty of the family court act](#), article six-C of the correction law, [section four hundred seven of the surrogate's court procedure act](#) or article ten of the mental hygiene law, who are financially unable to obtain counsel. Each plan shall also provide for investigative, expert and other services necessary for an adequate defense. The plan shall conform to one of the following:

1. Representation by a public defender appointed pursuant to county law article eighteen-A.
2. In criminal proceedings, representation by counsel furnished by a private legal aid bureau or society designated by the county or city, organized and operating to give legal assistance and representation to persons charged with a crime within the city or county who are financially unable to obtain counsel. In proceedings under the family court act, representation by a private legal aid bureau or society, or by any corporation, voluntary association, or organization permitted to practice law under the authority of subdivision five of [section four hundred ninety-five of the judiciary law](#).
3.
 - (a) Representation by counsel furnished pursuant to either or both of the following: a plan of a bar association in each county or the city in which a county is wholly contained whereby: (i) the services of private counsel are rotated and coordinated by an administrator, and such administrator may be compensated for such service; or (ii) such representation is provided by an office of conflict defender.
 - (b) Any plan of a bar association must receive the approval of the office of indigent legal services before the plan is placed in operation. In the county of Hamilton, representation pursuant to a plan of a bar association in accordance with subparagraph (i) of paragraph (a) of this subdivision may be by counsel furnished by the Fulton county bar association pursuant to a plan of the Fulton county bar association, following approval of the office of indigent legal services. When considering approval of an office of conflict defender pursuant to this section, the office of indigent legal services shall employ the guidelines it has heretofore established pursuant to paragraph (d) of subdivision three of [section eight hundred thirty-two of the executive law](#).
 - (c) Any county operating an office of conflict defender, as described in subparagraph (ii) of paragraph (a) of this subdivision, as of March thirty-first, two thousand ten may continue to utilize the services provided by such office provided that the county submits a plan to the state administrator within one hundred eighty days after the promulgation of criteria for the provision of conflict defender services by the office of indigent legal services. The authority to operate such an office pursuant to this paragraph shall expire when the state administrator (or, on or after April first, two thousand nineteen, the office of indigent legal services) approves or disapproves such plan. Upon approval, the county is authorized to operate such office in accordance with paragraphs (a) and (b) of this subdivision.

Appendix A - NYS County Law Article 18-B

(d) For purposes of this subdivision, any plan of a bar association approved hereunder pursuant to this subdivision, as provided prior to April first, two thousand nineteen, shall remain in effect until it is superseded by a plan approved by the office of indigent legal services or disapproved by such office.

4. Representation according to a plan containing a combination of any of the foregoing. Any judge, justice or magistrate in assigning counsel pursuant to sections 170.10, 180.10, 210.15 and 720.30 of the criminal procedure law, or in assigning counsel to a defendant when a hearing has been ordered in a proceeding upon a motion, pursuant to article four hundred forty of the criminal procedure law, to vacate a judgment or to set aside a sentence or on a motion for a writ of error coram nobis, or in assigning counsel pursuant to the provisions of [section two hundred sixty-two of the family court act](#) or [section four hundred seven of the surrogate's court procedure act](#), or in assigning counsel to a defendant when a case has been calendared for consideration of resentencing pursuant to subdivision four of [section six hundred one-d of the correction law](#) or when a court is otherwise called upon to consider whether a proper term of post-release supervision was imposed as part of a determinate sentence, shall assign counsel furnished in accordance with a plan conforming to the requirements of this section; provided, however, that when the county or the city in which a county is wholly contained has not placed in operation a plan conforming to that prescribed in this subdivision or subdivision three of this section and the judge, justice or magistrate is satisfied that a conflict of interest prevents the assignment of counsel pursuant to the plan in operation, or when the county or the city in which a county is wholly contained has not placed in operation any plan conforming to that prescribed in this section, the judge, justice or magistrate may assign any attorney in such county or city and, in such event, such attorney shall receive compensation and reimbursement from such county or city which shall be at the same rate as is prescribed in [section seven hundred twenty-two-b](#) of this article. When a case has been calendared for consideration of resentencing pursuant to subdivision four of [section six hundred one-d of the correction law](#) or when a court is otherwise called upon to consider whether a proper term of post-release supervision was imposed as part of a determinate sentence, the attorney appointed should be the attorney who appeared for the defendant in connection with the judgment or sentence or, if the defendant is currently represented concerning his or her conviction or sentence or with respect to an appeal from his or her conviction or sentence, such present counsel.

5. In classification proceedings under article six-C of the correction law or from an appeal thereof, representation shall be according to a plan described in subdivisions one, two, three or four of this section. If such plan includes representation by a private legal aid bureau or society, such private legal aid bureau or society shall have been designated to give legal assistance and representation to persons charged with a crime.

Upon an appeal in a criminal action, and on any appeal described in [section eleven hundred twenty of the family court act](#), article six-C of the correction law or [section four hundred seven of the surrogate's court procedure act](#), wherein the party is financially unable to obtain counsel, the appellate court shall assign counsel furnished in accordance with the plan, conforming to the requirements of this section, which is in operation in the county or in the city in which a county is wholly contained wherein the judgment of conviction, disposition, or order of the trial court was entered; provided, however, that when such county or city has not placed in operation a plan conforming to that prescribed in subdivision three or four of this section and such appellate court is satisfied that a conflict of interest prevents the assignment of counsel pursuant to the plan in operation, or when such county or city has not placed in operation any plan conforming to that prescribed in this section, such appellate court may assign any attorney in such county or city and, in such event, such attorney shall receive compensation and reimbursement from such county or city which shall be at the same rate as is prescribed in [section seven hundred twenty-two-b](#) of this chapter. Assignment of counsel upon an appeal in a criminal action pursuant to this subdivision, or pursuant to paragraph b of subdivision one of [section thirty-five of the judiciary law](#), includes authorization for representation by appellate counsel, or an attorney selected at the request of appellate counsel by the administrator of the plan in operation in the county (or city in which a county is wholly contained) where the conviction was entered, with respect to the preparation and proceeding upon a motion, pursuant to article four hundred forty of the criminal procedure law, to vacate a judgment or to set aside a sentence or on a motion for a writ of error coram nobis; compensation and reimbursement for such representation and expenses shall be governed by sections seven hundred twenty-two-b and seven hundred twenty-two-c of this article.

Appendix A - NYS County Law Article 18-B

§ 722-a. Definition of crime

For the purposes of this article, the term “crime” shall mean a felony, misdemeanor, or the breach of any law of this state or of any law, local law or ordinance of a political subdivision of this state, other than one that defines a “traffic infraction,” for which a sentence to a term of imprisonment is authorized upon conviction thereof.

§ 722-b. Compensation and reimbursement for representation.

1. All counsel assigned in accordance with a plan of a bar association conforming to the requirements of section seven hundred twenty-two of this article whereby the services of private counsel are rotated and coordinated by an administrator shall at the conclusion of the representation receive for representation of a person in all cases governed by this article, including all representation in an appellate court, compensation at a rate of one hundred fifty-eight dollars per hour for time expended in court before a magistrate, judge or justice and one hundred fifty-eight dollars per hour for time reasonably expended out of court, and shall receive reimbursement for expenses reasonably incurred.
2. Except as provided in subdivision three of this section, compensation for time expended in providing representation pursuant to subdivision one of this section shall not exceed ten thousand dollars.
3. For representation on an appeal, compensation and reimbursement shall be fixed by the appellate court. For all other representation, compensation and reimbursement shall be fixed by the trial court judge. In extraordinary circumstances a trial or appellate court may provide for compensation in excess of the foregoing limits and for payment of compensation and reimbursement for expenses before the completion of the representation.
4. Each claim for compensation and reimbursement shall be supported by a sworn statement specifying the time expended, services rendered, expenses incurred and reimbursement or compensation applied for or received in the same case from any other source. No counsel assigned hereunder shall seek or accept any fee for representing the party for whom he or she is assigned without approval of the court as herein provided.

Appendix A - NYS County Law Article 18-B

§ 722-c. Services other than counsel.

Upon a finding in an ex parte proceeding that investigative, expert or other services are necessary and that the defendant or other person described in section two hundred forty-nine or section two hundred sixty-two of the family court act, article six-C of the correction law or section four hundred seven of the surrogate's court procedure act, is financially unable to obtain them, the court shall authorize counsel, whether or not assigned in accordance with a plan, to obtain the services on behalf of the defendant or such other person. The court upon a finding that timely procurement of necessary services could not await prior authorization may authorize the services nunc pro tunc. The court shall determine reasonable compensation for the services and direct payment to the person who rendered them or to the person entitled to reimbursement. Only in extraordinary circumstances may the court provide for compensation in excess of three thousand dollars per investigative, expert or other service provider.

Each claim for compensation shall be supported by a sworn statement specifying the time expended, services rendered, expenses incurred and reimbursement or compensation applied for or received in the same case from any other source.

§ 722-d. Duration of assignment

Whenever it appears that the defendant is financially able to obtain counsel or to make partial payment for the representation or other services, counsel may report this fact to the court and the court may terminate the assignment of counsel or authorize payment, as the interests of justice may dictate, to the public defender, private legal aid bureau or society, private attorney, or otherwise.

§ 722-e. Expenses.

All expenses for providing counsel and services other than counsel hereunder shall be a county charge or in the case of a county wholly located within a city a city charge to be paid out of an appropriation for such purposes. Provided, however, that any such additional expenses incurred for the provision of counsel and services as a result of the implementation of a plan established pursuant to subdivision four of *section eight hundred thirty-two of the executive law*, including any interim steps taken to implement such plan, shall be reimbursed by the state to the county or city providing such services. Such plans shall be submitted by the office of indigent legal services to the director of the division of budget for review and approval. However, the director's approval shall be limited solely to the plan's projected fiscal impact of the required appropriation for the implementation of such plan, and his or her approval shall not be unreasonably withheld. The state shall appropriate funds sufficient to provide for the reimbursement required by this section.

Appendix B - NYS Office of Indigent Legal Services Rate Reimbursement Summary

18-b Assigned Counsel Rate Reimbursement | New York State Office of Indigent Legal Services

<https://www.ils.ny.gov/node/274/18-b-assigned-counsel-rate-reimbursement>



New York State Office of Indigent Legal Services

Improving the Quality of Mandated Representation Throughout the State of New York

18-b Assigned Counsel Rate Reimbursement

As part of the final enacted FY 2023-24 State Budget, County Law § 722-b was amended to increase the hourly rate paid to assigned counsel from \$60 per hour for misdemeanors or lesser offenses and \$75 per hour for all other types of assigned counsel matters (felonies, appeals, and Family Court matters) to \$158 per hour for all types of matters under County Law Article 18-B. This rate increase is effective as of April 1, 2023.

The FY 2023-24 State Budget also provided \$92 million to support State reimbursement to counties and New York City for 50% of eligible expenditures related to this rate increase, as follows:

- The funding is to be disbursed to counties and New York City upon submission to ILS of a Certification of eligible expenditures.
- Eligible expenditures are costs incurred on or after April 1, 2023 for 50% of assigned counsel rate increase.
- Such costs “must be submitted” to ILS “on a quarterly basis, and within 12 months of which the expenditures were incurred.”

Last updated on June 29, 2023.

Appendix C – Example of an Electronic End-To-End Processed Claim Voucher

ACDP Voucher Example

➤ Created by the Case Attorney on **Tuesday 10/15/2024**

ACP Voucher: Case [Redacted]

Voucher Info

<p>Attorney: [Redacted]</p> <p>Primary Charge: 195.05 Obstructing governmental administration in the second degree</p> <p>Voucher #:* [Redacted]</p> <p>Voucher Date:* 10/15/2024 [Calendar Icon]</p> <p>Submitted Date:* 10/15/2024 [Calendar Icon]</p> <p>Total Hours:* 2.75</p> <p>Hourly Rate:* \$158.00</p> <p>Total Amount:* \$434.50</p> <p>Expenses Amount: \$0.00</p> <p>Expenses Description: <div style="border: 1px solid gray; height: 40px; width: 100%;"></div> </p> <p>Max. characters 500 Remaining characters:</p> <p>Increase Amount: \$0.00</p> <p>Net Amount:* \$434.50</p> <p>Alternate Authorized Amount: \$434.50</p> <p>Voucher Status:* Sent to County [Dropdown]</p>	<p>Voucher Type <input checked="" type="radio"/> Final Voucher <input type="radio"/> Interim Voucher <input type="radio"/> Relieved Attorney / Second Chair</p> <p>Judge: * [Redacted]</p> <p>ACP Voucher Documents [Select]</p> <p>Staff/Judge Notes: [Add Note Icon] No Notes</p> <p>Assignment Voucher Notes: [Add Note Icon] No Notes</p> <p>Staff Only Notes [Add Note Icon] No Notes</p> <p>Late Voucher Explanation <div style="border: 1px solid gray; height: 40px; width: 100%; background-color: #f0f0f0;"></div> </p>
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ACDP Voucher Electronic Approval Path Example

➤ Sent to County on **Thursday 10/17/2024**

Voucher History

Date	Voucher Status	Created By	Voucher Amount	Alternate Authorized Amount
10/15/2024 12:18 PM	Unsubmitted	(Attorney)	\$ 434.50	
10/15/2024 12:34 PM	Unsubmitted	(Attorney)	\$ 434.50	
10/15/2024 12:34 PM	Attorney Submitted	(Attorney)	\$ 434.50	
10/15/2024 04:17 PM	Sent To Court	(ACDP)	\$ 434.50	
10/16/2024 01:01 PM	Returned From Court	(Judge)	\$ 434.50	\$ 434.50
10/17/2024 10:35 AM	Sent to County	(ACDP)	\$ 434.50	\$ 434.50

Appendix C – Example of an Electronic End-To-End Processed Claim Voucher

County eClaims Voucher Information Example

NASSAU COUNTY NEW YORK
Nassau County
18B Vouchers

Home
Claim Voucher
Vouchers Rejected to Vendors
Admin ▼

Voucher Information Itemization Lines Audit / Notes Approvals

Attorney: [REDACTED]

Vendor Information

Vendor Name [REDACTED]	TIN [REDACTED]
Address [REDACTED]	
Address 2 [REDACTED]	
City [REDACTED]	State [REDACTED]
	Zip [REDACTED]

Claim Information

Voucher Type Assignment
Invoice Num [REDACTED]
Transaction Desc [REDACTED] 03/26/2024-10/14/2024
Index Code [REDACTED]
Document Count [REDACTED]

County eClaims Voucher Approval Path Example:

- **Approved by Judge - Wednesday 10/16/2024**
- **Approved by 18B Staff - Thursday 10/17/2024**
- **Received by County from ACDP - Thursday 10/17/2024**
- **Approved by County - Monday 10/21/2024**
- **Approved for Payment by County - Wednesday 10/23/2024**

NASSAU COUNTY NEW YORK
Nassau County
18B Vouchers

Home
Claim Voucher
Vouchers Rejected to Vendors
Admin ▼

Voucher Information Itemization Lines Audit / Notes Approvals

Attorney: [REDACTED]

	Judge <input checked="" type="checkbox"/>	[REDACTED]	10/16/2024
	18B Staff <input checked="" type="checkbox"/>	[REDACTED]	10/17/2024
	Intake <input checked="" type="checkbox"/>	[REDACTED]	10/21/2024
	Comptroller's Vendor Claims Level 1 <input checked="" type="checkbox"/>	[REDACTED]	10/22/2024
	Farris Status <input type="checkbox"/>	[REDACTED]	10/24/2024
	Comptroller's Vendor Claims Level 2 <input checked="" type="checkbox"/>	[REDACTED]	10/23/2024

Appendix D - Methodology

The objective of this review was to alleviate a significant backlog of 18-B claims and identify potential improvements which could be implemented to increase efficiency in the 18-B payment process and prevent future backlogs from occurring.

As part of this review, the Comptroller's Office Field Audit Division assumed the County Attorney's Office's responsibility of reviewing and approving 18-B claims.

To achieve the review objective, our review procedures included the following:

1. Field Auditors reviewed 100% of the backlog of 2,542 18-B claims, amounting to \$4,693,282, submitted for the time period of January 16, 2024 through April 25, 2024. 18-B claims were reviewed to identify the following attributes:
 - a. Adequate vendor and defendant supporting documentation existed to substantiate the claim;
 - b. Appropriate approval signatures existed;
 - c. Special Judge approval existed for claims over \$10,000;
 - d. Claims did not exceed the amounts approved by the Court;
 - e. Claims were not duplicates of pre-existing claims;
 - f. Vendor payment information was complete and the vendor was active in the County's financial system;
 - g. Appropriate rates were invoiced; and
 - h. Mathematical errors did not exist.
2. Comptroller's Office staff reviewed the overall procedures for processing 18-B claims to identify procedural efficiencies which could be implemented.
3. Comptroller's Office staff communicated procedural improvements to ACDP management and worked collaboratively with ACDP to initiate procedural efficiencies and streamline 18-B claim payment processing.

As a result, working in conjunction with the ACDP, the Comptroller's Office implemented the process changes described herein to modernize and streamline the management of ACDP 18-B claims.

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