

Nassau County
Office of the Comptroller



Limited Review of Time Records
for Part-Time Employees

GEORGE MARAGOS

Comptroller

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NASSAU COUNTY
OFFICE OF THE COMPTROLLER

George Maragos
Comptroller

Steven L. Labriola
Chief Deputy Comptroller

Jostyn Hernandez
Director of Communications

Sergio Blanco
Counsel to the Comptroller

Michael Olney
Counsel to the Comptroller

Review Staff

JoAnn Greene
Director of Field Audit

Aurora Scifo
Assistant Director of Field Audit

Janis McDermott
Field Audit Supervisor

Denise Gianotti
Field Auditor

Blaine Griffin
Field Auditor

Joseph Giamanco
Field Auditor

Executive Summary

The purpose of this review was to determine the extent of part-time employees clocking excessive hours greater than County guidelines allow and whether the employees actually worked the hours for which they were paid.

Key Findings:

- The County has reduced the overall workforce¹ from 2009 by 11% and costs by 12% (or \$51 million) through attrition in full-time and part-time positions and the increased use of seasonal staff.
- 42 Part-time employees, or less than 10%, were found to have exceeded the County guideline of 39.75 hours per pay period. On average, the Parks Department had the highest W-2 wages for employees exceeding hourly guidelines.
- Employee timesheets were not certified by Parks Department Supervisors.
- InTime clock-in irregularities were found for one employee who also had extensive missed clocks and work schedule conflicts with other employment.
- Two out of five employees were found to be working out of title² which is contrary to New York State Civil Service regulations as they were performing duties that did not match their Golf Attendant titles.

Key Recommendations:

- The County should review and monitor the increased use and reliance on seasonal employees.
- The County Office of Human Resources should immediately put measures in place to monitor part-time employees to ensure they work less than 39.75 hours per pay period.³ If an emergency exists, or a compelling reason requiring additional hours occurs, the Deputy County Executive should be contacted, and written approval for the extra hours should be obtained.
- The County Office of Human Resources should investigate why the Parks Department is not following County InTime regulations and immediately instruct supervisors to review and certify all employee InTime timesheets going forward.
- The timesheet irregularities noted in this report with regard to Employee E should be referred to the District Attorney for investigation.

¹ Workforce includes employees included in the General and Grant Funds from 2009-2013.

² Working “Out of Title” is the term used when an employee is performing duties/functions that are inconsistent with the job specifications issued by the Department of Civil Service.

³ The part-time employee guidelines state that part-time is defined as 50% of the hours worked by a full-time person in the applicable position/department.

Executive Summary

- The Parks Department should work with the Nassau County Office of Human Resources and the Nassau County Department of Civil Service to ensure that the employees cited as working out of title in this report are placed in appropriate positions in a timely manner, in accordance with Civil Service regulations and review the duties of Employee B, softball league coordinator⁴, noting the extensive traveling currently required, (perhaps the sharing of the duties by two part-time Recreation Aides would reduce travel).

The matters covered in this report have been discussed with the officials of the Human Resources Department. On September 22, 2014 we submitted a draft report to Human Resources for their review. Human Resources provided their response on October 6, 2014. Their response and our follow up to their response are included at the end of this report.

⁴ Employee B's Civil Service title is Recreation Aide – Part-Time.

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Introduction

Background

In 2009, Nassau County implemented the use of the Integrated Nassau Time Management System for Employees, known as InTime.⁵ InTime is an electronic, web-based system which automates timekeeping and leave recording activities. It is a rules based system using County policies and procedures and collective bargaining agreements.

Departmental InTime Roles and Tasks

Employees are issued Employee ID proximity badges, and are responsible for maintaining their work schedule. They generally clock in and clock out each day, at electronic badge readers (swipe clocks) located at many County buildings and locations. There are exceptions where the clock readers are not used and manual time sheets are maintained. For example, seasonal employees generally record their hours worked on manual timesheets.

Timekeepers are responsible for reviewing and verifying hours worked by employees. For example, the timekeeper enters time recorded by seasonal workers on manual timesheets once they are approved by the supervisor.

Supervisors are responsible for approving employee time and exceptions, including time off requests and missed clocks. The Supervisors enforce County policy and monitor time for abuse.

Each Department's Human Resources/Payroll Unit has overall responsibility for time and leave activities within the department. They can perform or delegate supervisor time and leave tasks and assign delegates to approve overtime.

InTime versus NUHRS

InTime is used to record and track time worked and leave time used in hours. This information is interfaced with the County's Human Resource and Payroll System ("NUHRS") for payroll calculations. NUHRS is the official source for employee records and other Human Resource transactions such as hiring, terminations and base salary and increases.

Missed Clocks

A missed clock occurs when an employee forgets or is unable to swipe at an electronic clock reader. An electronic missed clock form is completed and submitted to the InTime supervisor. The information entered on the missed clock form, which includes the date the clock was missed,

⁵ Most County Departments, including the Department of Parks, use the InTime system.

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the specific clocks missed (start time, end time or both) and an explanation indicating why the clock(s) was not used or “missed”.

Supervisor Certification of Time

The InTime Manual, which was issued to all County departments, states that the “Supervisor must certify time recorded at the end of the pay period via the Pay Period Summary”⁶. The certification states “I have reviewed the record submitted by the employee and to the best of my knowledge and based upon the employee(s) statements, and without having knowledge to the contrary; I authorize the submission of the timesheet including the employee(s) statement of total time recorded during the pay period.” The certification is an important control because it helps to ensure the accuracy of the hours worked and that any errors are corrected in a timely manner.

Maximum Number of Pay Period Hours for Part-Time Employees

County guidelines for part-time employees state that employees work no more than 39.75 hours per bi-weekly pay-period⁷.

Audit Scope, Objectives, and Methodology

The purpose of this review was to determine the extent of part-time employees clocking excessive hours greater than County guidelines allow and whether the employees actually worked the hours for which they were paid.

We determined that the Parks Department had both the highest part-time W-2 wages in 2013 and the greatest number of employees whose average hours worked per pay period exceeded 39.75 hours. Of the preceding, we selected the five employees with the highest hourly rate and 2013 W-2 wages. These were the same employees highlighted by Newsday.

As per the W-2 files for 2013, we have determined that Parks carries 139 part-time employees. Of the 139 part-time employees only 12 earn \$30 or more per hour. The five highest are listed in the following chart.

⁶ InTime Training & Reference Manual (2009), page 36.

⁷ This guideline was reinforced in a June 24, 2014 Inter-Departmental Memo from the County Executive’s office, which stated that a part-time employee cannot work more than 39.75 hours in a two-week pay period.

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Employees Reviewed

<u>Employee Name</u>	<u>Department</u>	<u>Civil Service Title</u>	<u>Hire Date</u>	<u>Hourly Rate</u>
Employee A	Parks	Golf Course Attendant I, PT	Oct 15 2010	\$36.98
Employee B	Parks	Recreation Aide, PT	May 7 2010	\$51.36
Employee C	Parks	Recreation Aide, PT	Apr 23 2010	\$51.36
Employee D	Parks	Golf Course Attendant I, PT	July 15 2011	\$36.98
Employee E	Parks	Golf Course Attendant I, PT	Feb 11 2011	\$51.36

Source: NUHRS Employment Status Maintenance Screen. Hourly rates are as of July 31, 2014.

Salaries, overtime, and leave time earned and taken were obtained from NUHRS, the County's personnel and payroll system. The hours worked and work locations for the period January 1, 2013 – July 15, 2014 were obtained from InTime reports and timesheets, and in some instances, from manual timesheets.

We reviewed the aforementioned employees' records, interviewed Department officials and performed the following specific procedures to verify:

1. that the employees worked the hours reported in InTime;
2. the nature of the work each employee performed and compare these duties to the Nassau County Civil Service job specifications for the employee's assigned title;
3. that the employees were clocking in and out from their work locations and, if they did not clock in and out, manual timesheets existed to document this information;
4. that the employees' supervisors and colleagues could vouch for their attendance and duties performed;
5. that the hours worked at Nassau County did not conflict with the hours worked by the employee that also worked for another employer during this timeframe; and
6. that the hours worked could be verified to press articles and public meeting attendance records, where applicable.

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

Findings and Recommendations

Review Finding (1):

The County Has Reduced the Overall Workforce⁸ from 2009 By 11% and Costs By 12% (or \$51 Million) Through Attrition in Full-Time and Part-Time Positions and the Increased Use of Seasonal Staff

Exhibits I through I-C illustrate that from 2009 to 2013, the County's full-time employee headcount decreased by 16.2% or \$55 million in W-2 wages and the part-time employee headcount decreased by 30.7% or by \$457,667 in W-2 wages. Conversely, the seasonal employee headcount increased by 62.4% between 2009 and 2013, while W-2 wages increased by \$4.7 million. Overall, the County payroll declined by \$51 million or 12% between 2009 and 2013.

Exhibit I

W-2 Wages and Headcount **2009-2013**

Year	Full-Time Employees		Part-Time Employees		Seasonal Employees		Grand Totals All Employees	
	W-2 Wages	Head Count	W-2 Wages	Head Count	W-2 Wages	Head Count	W-2 Wages	Head Count
2009	\$420,724,414	6478	\$7,280,419	680	\$4,311,649	679	\$432,316,482	7837
2010	403,070,783	6337	8,216,931	669	4,665,634	751	415,953,348	7757
2011	400,070,424	5970	8,160,380	634	5,179,083	788	413,409,887	7392
2012	372,872,230	5724	6,860,139	538	6,622,107	916	386,354,476	7178
2013	365,709,725	5427	6,822,752	471	8,989,458	1103	381,521,935	7001

Source of Data: Nassau County W-2 Files 2009-2013 for employees in the General and Grant Funds

⁸ Workforce includes employees included in the General and Grant Funds for 2009-2013.

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Exhibit I - A

Full-Time Employees
Summary of Dollar and Percentage Changes
2009-2013

Year	Full-Time Employees			
	W-2 Wages	Head Count	% Chg \$ from PY	% Chg Head Count from PY
2009	\$420,724,414	6478	N/A	N/A
2010	403,070,783	6337	-4.2%	-2.2%
2011	400,070,424	5970	-0.7%	-6.1%
2012	372,872,230	5724	-6.8%	-4.3%
2013	365,709,725	5427	-1.9%	-5.5%
Diff -09-13	\$ (55,014,689)	(1051)	-13.1%	-16.2%

Source of Data: Nassau County W-2 Files 2009-2013 for employees in the General and Grant Funds.

Exhibit I - B

Part-Time Employees
Summary of Dollar and Percentage Changes
2009-2013

Year	Part-Time Employees			
	W-2 Wages	Head Count	% Chg \$ from PY	% Chg Head Count from PY
2009	\$ 7,280,419	680	N/A	N/A
2010	8,216,931	669	12.9%	-1.6%
2011	8,160,380	634	-0.7%	-5.5%
2012	6,860,139	538	-15.9%	-17.8%
2013	6,822,752	471	-0.5%	-14.2%
Diff - 09-13	\$ (457,667)	(209)	-6.3%	-30.7%

Source of Data: Nassau County W-2 Files 2009-2013 for employees in the General and Grant Funds.

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Exhibit I - C

Part-Time Seasonal Employees **Summary of Dollar and Percentage Changes** **2009-2013**

Year	Part-Time Seasonal Employees			
	W-2 Wages	Head Count	% Chg \$ from PY	% Chg Head Count from PY
2009	\$ 4,311,649	679	N/A	N/A
2010	4,665,634	751	8.2%	9.6%
2011	5,179,083	788	11.0%	4.7%
2012	6,622,107	916	27.9%	14.0%
2013	8,989,458	1103	35.7%	17.0%
Diff - 09-13	\$ 4,677,809	424	108.5%	62.4%

Source of Data: Nassau County W-2 Files 2009-2013 for employees in the General and Grant Funds.

Review Recommendation:

The County should continue managing employee headcount and containing payroll costs and monitor the increased use of and reliance on seasonal employees.

Review Finding (2):

42 Part-Time Employees, or Less Than 10%, Were Found to Have Exceeded the County Guideline of 39.75 Hours Per Pay Period On Average – The Parks Department Had the Highest W-2 Wages for Employees Exceeding Hourly Guidelines

County guidelines⁹ for part-time employees generally require that the employees work no more than 39.75 hours per bi-weekly pay-period. This guideline was established to ensure that these employees are limited to short-term needs and do not become eligible for benefits. Exceptions are allowed for emergencies and should be reported to the Deputy County Executive overseeing the department involved. These guidelines help contain labor costs by ensuring that part-time employee benefits are limited to the prorated leave provided to part-time employees under the agreement between the CSEA and the County.

⁹ This guideline was reinforced in a June 24, 2014 Inter-Departmental Memo from the County Executive's office which stated that a part-time employee cannot work more than 39.75 hours in a two-week pay period.

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Exhibit II shows the number of employees in each department that exceeded the County maximum part-time guideline of 39.75 hours worked per biweekly pay period. The Parks Department had the highest W-2 wages related to the employees exceeding the guidelines.

Exhibit II

Number of Part-Time Employees **Where Average Pay Period Hours Exceeded 39.75**

Employee Count	Department	2013 W-2 Wages
13	Parks	\$ 541,590
13	Board of Elections	468,047
5	Probation	156,944
4	Social Services	152,092
2	Medical Examiner	84,195
1	Information Technology	73,140
1	TPVA	70,666
1	OMB	45,440
1	Civil Service	29,229
1	Criminal Justice	28,581
<u>42</u>		<u>\$ 1,649,924</u>

Source of Data: Nassau County 2013 W-2 File for
Part-Time Employees in the General and Grant Funds

The Parks Department manages more than 70 parks, preserves, museums, historic properties and athletic facilities, which comprise almost 6,000 acres. The County provides its residents with 13 large active parks, more than a dozen smaller community-based parks, seven golf courses, two marinas, an athletic complex and an aquatic center. The Department defines its mission as:

“The Department of Parks, Recreation and Museums works with citizens, nonprofit partners and other government agencies to provide and maintain the highest quality parks, programs and recreational facilities. The Department seeks to enhance the physical state of the parks through prudent and targeted capital spending.”¹⁰

To accomplish its mission, the Department employs a multitude of part-time and seasonal employees to assist Park’s full-time staff members. The seasonal employees generally work for

¹⁰ Nassau County Adopted Budget: Summary of Fiscal Year 2014.

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approximately six weeks and are paid at the Nassau County Living Wage Law hourly rate, which at July 31, 2014 was \$13.35.¹¹

A review of the hours worked by the five highest paid part-time Parks employees for the period January 1, 2013 through July 24, 2014 revealed that one of the five employees worked in excess of 39.75 hours per biweekly pay period in more than 54% of the pay periods in 2013 and more than 73% of the pay periods between January 1, 2014 and July 24, 2014. The other four employees were granted approval to exceed the guideline in every pay period between January 1, 2013 and July 24, 2014 (see Exhibit III).

The wages earned for the five employees in 2013 and for the period January 1, 2014 – July 28, 2014, including the dollarized leave benefits used, are summarized in Exhibit IV. We noted that one of the employees earned a substantial amount of overtime. We found that this was not a customary practice. The overtime was worked mainly in the first quarter of 2013 and was related to Hurricane Sandy cleanup or snow removal. All of the overtime worked was properly approved in InTime. We also noted another individual earned shift differential because at least one-half of his part-time shift was between 4:00 p.m. and 8:00 a.m. When this occurs, the employee receives shift differential pay for each hour actually worked during the entire shift.

¹¹ The Nassau County Living Wage Law was enacted by the Nassau County Legislature in 2006 to raise the minimum wage of employees working for the County and for a majority of the County's contractors.

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Exhibit III

Summary of Employees and Number of Pay Periods
Where Hours Worked Exceeded 39.75 Hours
January 2013 - July 24, 2014

<u>Employee Name</u>	<u>2013 *</u>				<u>2014 **</u>			
	<u># of PP Worked</u>	<u># of PP Worked > 39.75</u>	<u>% of PP > 39.75</u>	<u>Avg. Hrs Worked Per PP</u>	<u># of PP Worked</u>	<u># of PP Worked > 39.75</u>	<u>% of PP > 39.75</u>	<u>Avg. Hrs Worked Per PP</u>
Employee A	26	26	100%	78.88	15	15	100%	80.00
Employee B	26	26	100%	47.68	15	15	100%	47.45
Employee C	26	14	54%	40.13	15	11	73%	42.25
Employee D	26	26	100%	82.21	15	15	100%	74.33
Employee E	26	26	100%	48.86	15	15	100%	40.27

* There were 26 pay-periods in 2013 (actual days ranged from 12/28/12 - 12/26/13).

** There were 15 pay-periods from 1/1/14 - 7/24/14 (actual days ranged from 12/27/13 - 7/24/14).

Source: InTime Report "Detailed Time Code by Employee" for specified timeframes.

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Exhibit IV

Employee Pay Summary **January 1, 2013 - December 31, 2013**

Employee Name	Earnings			Leave Benefits Used			Total
	Regular Pay	OT	Shift Diff (Note 1)	Vacation Leave	Sick Leave	Comp Time	
Employee A	\$ 70,434	\$ -	\$ -	\$ -	\$ 1,728	\$1,440	\$ 73,602
Employee B	60,631	-	550	-	950	-	62,131
Employee C	51,775	-	185	-	-	-	51,960
Employee D	66,906	7,857	(25)	936	2,241	2,007	79,922
Employee E	60,588	-	4,157	1,050	675	-	66,470
Totals	\$ 310,334	\$ 7,857	\$ 4,867	\$ 1,986	\$ 5,594	\$3,447	\$ 334,085

Employee Pay Summary **January 1, 2014 - July 28, 2014**

Employee Name	Earnings			Leave Benefits Used			Total
	Regular Pay	OT	Shift Diff (Note 1)	Vacation Leave	Sick Leave	Comp Time	
Employee A	\$ 41,091	\$ 662	\$ -	\$ 976	\$ 1,368	\$ -	\$ 44,097
Employee B	31,866	-	411	-	3,943	-	36,220
Employee C	31,504	-	63	-	-	-	31,567
Employee D	36,605	324	-	1,382	540	108	38,959
Employee E	22,598	-	1,929	2,850	4,915	-	32,292
Totals	\$ 163,664	\$ 986	\$ 2,403	\$ 5,208	\$ 10,766	\$ 108	\$ 183,135

Source: NUHRS Employee Pay Summary Inquiries as of December 31, 2013 and July 28, 2014.

Note 1 - Section 26 of the CSEA Agreement provides that employees who have at least one-half of their shift fall between 4:00 p.m. and 8:00 a.m. receive shift differential for each hour actually worked, regardless of whether the hours worked are between those hours.

Note 2 - The vacation leave, sick leave and compensatory time amounts listed represent the dollarized values of the leave benefits taken by the employees for the periods listed. The dollar amounts listed were reported in NUHRS.

Review Recommendation(s):

We recommend that the County Office of Human Resources immediately put measures in place to monitor part-time employees to ensure that they work less than 39.75 hours per pay-period. If an emergency exists, or a compelling reason requiring additional hours occurs, the Deputy County Executive should be contacted, and written approval for the extra hours should be obtained and recorded

Review Finding (3):

Employee Timesheets Were Not Certified by Parks Department Supervisors

None of the InTime timesheets for the five selected part-time Parks employees for the period January 1, 2013 through July 28, 2014 were certified by a supervisor. Human Resources indicated that these employees all had either the Parks Commissioner or a Deputy Commissioner assigned as the employees' InTime supervisor. The InTime timesheet is a key record used in InTime to manage the time and leave information. It is used to view work details, to see an employee's schedule and time worked, to enter overrides and exceptions and to authorize time off. The InTime Manual, which was issued to all County departments, states that the "Supervisor must certify time recorded at the end of the pay period via the Pay Period Summary"¹².

It is vital that supervisors review employees' timesheets to verify the accuracy of the hours worked and ensure that any errors are corrected in a timely manner. In addition, through the certification, the supervisor is attesting to the accuracy of the information on which the employees' pay will be based. The InTime timesheet certification states "I have reviewed the record submitted by the employee and to the best of my knowledge and based upon the employee(s) statements, and without having knowledge to the contrary; I authorize the submission of the timesheet including the employee(s) statement of total time recorded during the pay period."

The auditors also selected three additional Parks employees, a full-time Accountant IV, part-time Clerk II, and a seasonal employee for review to determine if the non-certification issue was more widespread. A review of July 2014 InTime timesheets for these three additional employees noted that their timesheets were also not certified by a supervisor.

Parks officials noted that they do not have the time to personally certify the timesheets of multiple employees, noting that the Parks Department lacks the mid-level managers needed to fulfill this responsibility. We noted that the Accountant IV is currently dividing his work hours

¹² InTime Training & Reference Manual (2009), page 36.

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between two County departments, increasing the need for supervisory review and approval of the time worked. Meetings and interviews of Park officials and supervisors indicated that four of the five employees had received sufficient supervisory review, despite the lack of certification of the InTime timesheets. For example, the Chief Deputy Parks Commissioner advised that he was personally supervising the work of Employee A, who is acting as his Secretary/Administrative Assistant.

However, when Park officials were questioned, they could not account for the specific times worked or specific responsibilities of one of the five individuals, Employee E¹³. As far as the need for this employee to work the excessive hours eligible for shift differential, Parks officials noted that this employee assisted when there were conflicts or problems in the South Asian community, requiring additional time beyond his attendance at events, as well as a flexible schedule. Exhibit IV indicates that of the five employees, only Employee E had high dollar amounts of shift differential, totaling \$4,157 in 2013 and \$1,929 for 2014 as of July 28, 2014.

Review Recommendation(s):

We recommend that the:

- a) County Office of Human Resources investigate why the Parks Department is not following County InTime regulations and immediately instruct supervisors to review and certify all employee InTime timesheets going forward; and
- b) Parks Department ensures that supervisors are adequately directing and monitoring part-time employees to be limited to 39.75 hours of work bi-weekly.

Review Finding (4):

InTime Clock-In Irregularities Were Found for One Employee: Extensive Missed Clocks and Potential Work Schedule Conflicts With Other Outside Employment

As shown in Exhibit V, our review of InTime clock entries for the five employees revealed that one of the five part-time employees (Employee E - Golf Attendant I) had a significant number of missed clocks (86 between January 1, 2013 and July 13, 2014) with unusual or no explanations. Please see Appendix A to this report which details the missed clock explanations entered in the InTime system, indicating that, at times, this employee spent up to 11-12 hours per day attending these activities. These activities are categorized in the Exhibit V below.

¹³ For the period January 1, 2013 through November 13, 2013, the former Commissioner of Parks was Employee E's Supervisor in InTime, while since November 14, 2013 to the present time, the Chief Deputy Commissioner of Parks has been designated his Supervisor in InTime.

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Exhibit V

Summary of Missed Clocks and Explanations Employee - E

Explanations	2013		2014		Total	
	Occurrences		Occurrences		Occurrences	
	Count	Related Hours	Count	Related Hours	Count	Related Hours
Represented County Executive	59	452.50	8	37.00	67	489.50
Non-golf related events	4	21.00	0	0.00	4	21.00
No explanation for manual clocks	12	66.00	3	18.50	15	84.50
Totals	75	539.50	11	55.50	86	595.00

Further investigation revealed that Employee E is also employed by the Town of Hempstead. His regular work hours¹⁴ at the Town are 9:00 a.m. to 4:45 p.m., with a one hour lunch.¹⁵ The auditors obtained and examined his timesheets from the Town and compared the days and times worked to his Nassau County InTime records to identify overlapping hours. As shown in Exhibit VI, we noted 159 instances between January 1, 2013 and July 13, 2014 where his Town of Hempstead timesheets reflected he worked a full 8 hour day while he clocked in at his Nassau County job between 4:46 p.m. and 4:59 p.m., less than 15 minutes later.

The distance between the Town of Hempstead and Eisenhower Park Administration Building, where Employee E generally clocked into his part-time Parks job, is more than 4.8 miles. Exhibit VII reveals that for 95 of the 159 instances, the employee had less than five minutes to perform the 4.8 mile commute. The ability to commute 4.8 miles and park in less than fifteen minutes at such a busy time of day is highly unlikely and raises the concern that Employee E might not be clocking in himself, as well as the possible theft of time. Alternatively, this employee could have been in the vicinity of Eisenhower Park (his County work location) for his Town of Hempstead duties.

¹⁴ Employee E holds a full-time management level position at the Department of Planning & Economic Development, which has approximately 40 employees. As an Economic Development Zone Coordinator, his primary responsibility is to bring in new businesses to the Town of Hempstead and to keep current businesses in the Town.

¹⁵ Daily work hours at the Town of Hempstead are considered to be 8 hours per day (inclusive of lunch), because many years ago Town employees gave up a 15 minute break in order to leave work at 4:45 p.m., rather than at 5:00 p.m.

Findings and Recommendations

Theft of time occurs when an employee accepts pay from their employer for time that they have not spent performing work. If the employee is not actually doing the necessary amount of work during their shift, it would be considered a theft of time from either the Town or County.

Exhibit VI

Time Sheet Irregularities **for Employee - E**

Description	2013	2014	Total
Number of days employee had potentially insufficient time to travel between the Town of Hempstead and Nassau County. (Note 1)	111	48	159
Total days worked at Nassau County	211	111	322
Total days worked at both the Town and County on the same day	124	76	200
Percentage of work days with insufficient travel time	90%	63%	80%
Number of times the employee did not swipe in at Nassau County and entered a missed clock. (Note 2)	75	11	86
Number of times included above that a "Missed Clock" was entered in InTime without an explanation.	12	3	15
Number of times employee used sick time at Town of Hempstead and worked at Nassau County on same day. (Note 3)	1	2	3

Source of Data: Town of Hempstead timesheets for the period January 1, 2013 - July 13, 2014 and Nassau County InTime system entries.

Note 1: Using the time the employee left the Town of Hempstead job and the time the employee swiped in at Nassau County, there was less than 15 minutes to travel to Nassau County.

Note 2: The reasons for the missed clocks can be found in the Appendix.

Note 3: The Town of Hempstead timesheets only indicate the amount of time/day attributed to sick leave, not when during the day the sick leave was taken.

The auditors observed that there were 29 clock-outs for this employee on or after 11:45 pm, and two additional clock-outs a few minutes after 12:00 AM.

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Exhibit VII

Exhibit VII illustrates a further breakdown of the 159 instances (shown in Exhibit VI) that the employee had less than fifteen minutes to commute between the Town of Hempstead and Nassau County. It reveals that in 60% of the cases, the employee had less than five minutes to perform the 4.8 mile commute.

Breakdown of Travel Time Between Work Locations

Employee - E

<u>Time Span</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
0 - 5 Minutes	67	28	95
6 - 10 Minutes	38	15	53
11 - 14 Minutes	6	5	11
Total	<u>111</u>	<u>48</u>	<u>159</u>

Review Recommendation(s):

We recommend these time irregularities for Employee E be referred to the District Attorney for investigation.

Review Finding (5):

Two Out of Five Employees Were Found to be Working Out of Title¹⁶, Contrary to New York State Civil Service Regulations

Our review revealed that two of the five part-time employees reviewed (Employee A and Employee E) were performing duties that did not match the job specifications of their Golf Course Attendant I titles. This is contrary to New York State Civil Service Law Section 61.2, which states:

“No person shall be appointed, promoted or employed under any title not appropriate to the duties to be performed and, except upon assignment by proper authority during the continuance of a temporary emergency situation, no person shall be assigned to perform the duties of any position unless he has been duly appointed, promoted, transferred or reinstated to such position in accordance with this chapter and the rules prescribed thereunder.”¹⁷

¹⁶ Working “Out of Title” is the term used when an employee is performing duties/functions that are inconsistent with the job specifications issued by the Department of Civil Service.

¹⁷ N.Y. Civil Service Law § 61.2.

Findings and Recommendations

Nassau County has seven golf courses, three driving ranges and two mini-golf courses. Exhibit VIII shows the type and number of Parks' employees in golf related positions¹⁸ as of December 2013.

Exhibit VIII

Park Employees with Golf Related Civil Service Titles **December 2013**

Civil Service Title	Full Time	Part Time	Seasonal	Total
Golf Course Attendant I	6	7	37	50
Golf Course Attendant II	1			1
Golf Course Manager I	2			2
Golf Course Manager II	1			1
Golf Course Manager III	2			2
Golf Course Manager IV	1			1
Total	13	7	37	57

Source: 2013 W-2 File

Summarized below are the interviews of senior Parks officials, and the Parks Payroll Unit staff which revealed the duties and responsibilities performed by two of the five employees were not consistent with the typical duties of a Golf Course Attendant I. As shown in the Appendix, the typical duties of a Golf Course Attendant I include registering golfers, collecting fees and deposits, regulating play from starting tees, patrolling the course, and regulating the progress of play.¹⁹ We found the other three individuals were working within their job specifications.

Employee A, Golf Course Attendant I Part-Time is Working Out of Title

This employee is working full-time as the Secretary/Administrative Assistant to the Deputy Commissioner which is not one of the stated duties of a Golf Course Attendant I. She was initially hired in 2010 as a Golf Course Attendant at Christopher Morley Park, and also held that position at Bay Park. She was assigned to Eisenhower Park in April, 2013 and became the former Parks Commissioner's Secretary. When the former Parks Commissioner left the department in November 2013, she became the Administrative Assistant to the current Deputy Parks Commissioner.

¹⁸ Greens keepers are not included on the listing.

¹⁹ Nassau County Class Specifications for the title Golf Course Attendant I dated 7/7/67 and revised 3/20/69.

Findings and Recommendations

The Deputy Parks Commissioner advised that he is aware that Employee A is working out of title and indicated that he has spoken to officials of the Nassau County Civil Service Commission and the Office of Human Resources in an effort to address the situation. We were advised that on September 5, 2014, Civil Service changed Employee A's title to "Secretary to the Commissioner of Parks and Recreation – Full-Time", at a salary of \$68,500.

Employee E, Golf Course Attendant I Part-Time is Working Out of Title

Employee E is working part-time in the evenings performing various functions, none of which are stated duties of a part-time Golf Course Attendant I. Parks officials indicated that Employee E organizes some of the International Nights at the parks, where the music and culture of a variety of nations are celebrated. He acts as the County Executive's liaison with the South Asian community, organizing and attending events and coordinating recreational activities. We also noted that Employee E's duties appear to be those generally performed by Exempt (Ordinance) employees, rather than by an employee in a CSEA position.

The auditors contacted five Golf Course Managers to inquire if they had ever supervised Employee E performing the golf functions listed in the job specifications for the Golf Course Attendant I title (The job functions are in Appendix B.) Four of the five Golf Course Managers responded, indicating that they had not supervised Employee E performing any golf functions (there was one manager who did not respond). One response from a Golf Course Manager II was "My answer is no. I have never supervised this employee". A Golf Course Manager III that was contacted responded saying "The answer is no to all of the questions."

Park officials acknowledged that Employee E is working out of title and the Deputy Parks Commissioner indicated that he had spoken to the Civil Service Executive Director regarding Employee E's status.

Below are brief summaries of the discussions we had with Parks officials regarding the other three employees found to be working within their civil service titles:

Employee D, Golf Course Attendant I Part-Time

We determined that Employee D was generally performing duties consistent with the Golf Course Attendant I title. Employee D works part-time and coordinates events, including County-wide golf tournaments. We noted that he has an office in the Eisenhower Park Administration Building to perform this function. Of the three part-time Golf Course Attendants reviewed, Parks officials stated that Employee D did the most golf related work and his duties were consistent with the title.

Findings and Recommendations

Employees B & C, Recreation Aides Part-Time

Recreational activities at the County's 70 plus parks, preserves, museums and athletic facilities include individual and team sports such as softball, baseball, lacrosse, archery and volleyball. In addition, the Mitchel Field Athletic Complex hosts a variety of high school and athletic events, as well as local sports leagues. Park's recreational employees assist with these efforts. Exhibit IX summarizes the recreational positions as of December 2013:

Exhibit IX

Park Employees with Recreational Civil Service Titles **December 2013**

<u>Civil Service Title</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Seasonal</u>	<u>Total</u>
Recreation Aide	7	10	0	17
Recreation Specialist	6	16	6	28
Recreation Leader I	4	0	0	4
Recreation Leader II	1	1	0	2
Recreation Leader III	5	4	0	9
Recreation Supervisor I	6	2	0	8
Recreation Supervisor II	1	0	0	1
Recreation Supervisor III	1	0	0	1
Total	<u>31</u>	<u>33</u>	<u>6</u>	<u>70</u>

Source: 2013 W-2 File

We determined the two employees with the Recreation Aide title were generally performing duties consistent with the title.

According to Parks officials:

- Employee B oversees all softball at the parks, including men's leagues, mixed leagues, and youth leagues.
- Employee C oversees lacrosse and soccer at the parks, with lacrosse taking up the majority of his time.

We noted that the aforementioned duties are consistent with the duties listed in Appendix B for this title, which include "setting up apparatus and maintaining facilities, enforcing regulations,

Findings and Recommendations

issuing and collecting equipment and supplies, and maintaining records.”²⁰ In addition, Parks officials also stated that they believed both employees were working within the Recreation Aide job title.

During the course of the review of Employee B’s InTime records, the auditors noted that he clocks in and out at multiple locations, including Mitchel Field Athletic Complex, Wantagh Park, Cantiague Park, Eisenhower Park and Cedar Creek Park. We were informed by Park officials that his job requires a significant amount of travel, as he attends sports expos and other events and meets with interested individuals and groups in order to organize softball leagues. If the employee is being paid to spend large amounts of time in his car travelling between parks, perhaps this function is more appropriately staffed as a full-time job and he should be hired at that proper title.

Review Recommendation(s):

We recommend that the Parks Department work with Human Resources and the Nassau County Department of Civil Service to:

- a) ensure that the employees cited as working out of title in this report are placed in appropriate positions in a timely manner, in accordance with Civil Service regulations; and
- b) review the duties assigned to Employee B, noting the extensive traveling currently required. If the Department wants him to continue in his part-time position, perhaps the sharing of the duties by two part-time Recreation Aides would reduce the need for travel, and assist in reducing travel related expenses, as well.

²⁰ Nassau County Class Specifications for the title Recreation Aide, dated July 7, 1967.

Appendix A – Employee E Missed Clock Explanations

2013 Missed InTime Clocks and Explanations

Date	Clocks	Hrs.	Explanation
01/05/13	START 11:00; END 23:00	12	Represented CE at RANA Inauguration Pty, meet Bangladeshi American to discuss CE Asian-American Heritage Mth celebration
01/11/13	START 16:50; END 22:50	6	Office then went to Represent the CE at the KAAGNY Gala dinner.
01/13/13	START 12:00; END 23:00	11	Organize CE Luncheon for Indian Asian Assoc of LI at the Leg Chamber, then represent CE at Indian Women's Alliance Dinner.
01/19/13	START 18:00; END 22:00	4	Represent CE at the Social Justice & Pax Christi LI Dr. King Celebration
01/20/13	START 13:00; END 22:00	8	Represented CE at the Lodha Group lunch & then to Karachi Peace movement
01/27/13	START 12:00; END 22:00	9	Represented CE at Dr. King Celebration & Gandhi Day Cele & Hindu Temple dinner.
02/02/13	START 11:00; END 23:00	12	Represented the CE at the PACOLI milan then meet Literacy of Nassau, Inc. for the CE event. Represented the CE at the Pakistan League of America Dinner.
02/10/13	START 12:00; END 22:00	9	Lunch meeting for CE South Asian-American Day celebration planning with SAAF, then went to meet Global Sikh organization, Community leaders and Dinner with South Asian Insider
02/16/13	START 18:00; END 23:00	5	Represented the CE at the Friends for good health
02/17/13	START 14:00; END 22:00	6	Represented the CE at the Chinese New Year and then went to Reception for Indian Consul General
02/20/13	START 16:48; END 20:00	3	No explanation for manual clock out
02/23/13	START 15:00; END 21:00	6	Represented the CE at the Black History month Celebration
02/24/13	START 12:00; END 22:00	9	With the CE at the Long Beach Tennis Center for Grand opening then went to represent the CE at the Pakistani-American Community Dinner.
03/02/13	START 16:00; END 22:00	6	Represented the CE at the Chines Center dinner with CE citation
03/06/13	START 17:00; END 22:00	5	Represented the CE at the North Sh Children & Guidance Center Dinner, Award & Dance.
03/09/13	START 17:00; END 23:00	6	Represented the CE at the Rajistan Association of North America dinner at Bombay Palace New York
03/10/13	START 12:00; END 22:00	10	Represented the CE at the Broadwick Gurdwara then attended the Shivatri Festival at Hindu Temple
03/15/13	START 17:59; END 23:59	6	Represented the CE at the Jericho and Hicksville Rotary Club Holi
03/17/13	START 12:00; END 22:00	9	Represented the CE at the Pakistani American Christian Association and Asian Indian Human Rights Association Dinner.
03/20/13	START 16:53; END 20:00	5	No explanation for manual clock out
03/24/13	START 12:00; END 22:00	10	Meet with Chinese Ctr officers, N. America Pakistani Amer Mtg for CE Asian-American Heritage Mth Celebration then represented CE at the N. American Telugu Society dinner.
03/28/13	START 16:55; END 23:00	6	No explanation for manual clock out
03/29/13	START 17:00; END 23:00	6	Represented the CE at the Indian American Forum (Women achievement Award dinner)
03/30/13	START 17:00; END 22:00	5	Represented the CE at the Rajistan Association for Holi Dinner
03/31/13	START 17:00; END 23:00	6	Represented the CE at the India Vision Association Annual Dinner and Award

Appendix A – Employee E Missed Clock Explanations

04/10/13	START 17:00; END 20:00	3	Represented the County at the Nassau County Holocaust Memorial center
04/14/13	START 14:00; END 22:00	8	Represented the CE at the Farewell reception for El Salvador Consul General and the went to Gup Shup Community Club dinner
04/21/13	START 12:00; END 22:00	10	Mtg at lunch with PALI officers for CE Asian-Amer Heritage Mth Celeb; to represent the CE at the Shrutilaya & Nritya
04/22/13	START 16:58; END 23:59	7	No explanation for manual clock out
04/27/13	START 12:00; END 22:00	10	Represented the CE at the Sikh-Amer Day Parade in NYC, Multinational Cultural Fest in Plainview; Global Corporate Award & Dinner at Uniondale Marriott.
04/28/13	START 18:00; END 22:00	4	Represented the CE at the Chinese American of Long Island Dinner and award.
05/04/13	START 16:00; END 20:00	4	Meetings with Sikh, Philippines and Indian Community leaders to discuss CE Asian-American Heritage Celebration at the CE office.
05/05/13	START 12:00; END 22:00	10	Represented CE at Human Dev Foundation Lunch, Hofstra Univ; mtgs with Afghan & Pakistani Comm leaders to discuss CE Asian Heritage Mth Cele at CE office.
05/08/13	START 16:46; END 21:00	4	Swiped out at County Executive did not register.
05/11/13	START 11:00; END 23:00	12	Lunch meeting with RANA executive Board then went to represent CE at the Suffolk County Asian-American Heritage celebration, LIMS Annual Dinner and NYS dinner.
05/14/13	START 17:00; END 21:00	4	Mtg with different committee members for the NC CE Asian-American Heri Mth Celebr, Restaurant for the food. Went to buy stuff for the event on Fri at CE office.
05/17/13	START 17:00; END 23:00	6	Organized the Nassau County Asian-American Heritage Month Celebration at the Lag Chamber.
05/19/13	START 13:00; END 22:00	9	With CE at the International Children's day festival then went to represent the CE at the South Asian Women Alliance Annual Dinner and award ceremony.
05/20/13	START 16:49; END 20:00	3	Manual swipe out reason: Swipe out did not register.
05/25/13	START 11:00; END 23:00	12	Represented CE with Citations at the RANA Comm Lunch, Civico El Salvador BBQ & Indian Comm Dinner Honoring Indian Minister & present a Citation from CE.
05/28/13	START 16:52; END 22:00	5	No explanation for manual clock out
06/01/13	START 14:00; END 20:00	6	Mtg with the Asian-Amer Advisory Bd members for follow up after Asian event; went to represent CE at the YMCA Family event for Strong Kids.
06/08/13	START 12:00; END 22:00	10	Represented CE at Summer Fest; to meet ICLI & ICSS for CE visit at the ctr on J7/12, 7/19; went to represent the CE at Helping Hand Annual Dinner & Award.
06/09/13	START 18:00; END 23:00	5	Represented the CE and With the CE at IALI annual dinner and award ceremony
06/15/13	START 12:00; END 22:00	10	Represented CE at Plainview Temple; to meet Community leaders for the CE event on 7/26; represented CE at the Asian-American Festival.

Appendix A – Employee E Missed Clock Explanations

06/18/13	START 17:00; END 23:00	6	Office then went with the CE at the PACOLI annual dinner 8:00 PM to 11:00 PM
06/22/13	START 18:00; END 22:00	4	Represented the CE at the Allama Iqbal Community center dinner and award.
06/23/13	START 11:00; END 23:00	12	Mtgs w/ Sikh leaders for upcoming CE event; represent CE at Pakist-Amer Drs AssocBBQ, MtgTabak Restaurant-discuss menu&sponsorship for upcoming event; epresent CE at Bangladesh-Amer Drs Dinner-Dance.
07/08/13	START 17:00; END 23:00	6	Office, then went to meet the CE Annual Iftar committee meeting for July 26 Dinner.
07/13/13	START 14:00; END 21:00	7	Represented the CE with the Citation at KKNY 40th Celebration then went to represent the CE at the LIMS Iftar and dinner
07/20/13	START 12:00; END 22:00	10	Represented the CE at the Global Sikh Forum lunch. Then went to meet the LIMS, ICLI and ICSS to discuss the CE event, honorees on July 26 at the Leg Chamber. Then went to represent the CE at the Gurudwara Mata Sahib Festival and Dinner.
07/24/13	START 16:48; END 20:00	3	Explanation for manual clock out: Per employee
07/27/13	START 14:00; END 22:00	8	Represented the CE at the IALI, meet the committee for CE Iftar Dinner committee to discuss. Then went to Himalayan Development Foundation program.
08/03/13	START 12:00; END 22:00	10	Lunch meeting with the Indian and Greek Community leaders to discuss up coming CE Leadership Breakfast. Represented the CE at the LIMS Eid festival the went to represent CE at the South Asian Insider Dinner
08/10/13	START 10:00; END 16:00	6	Represented the CE at the East Meadow women of Distinction Award and then PASNY Eid Festival Celebration.
08/17/13	START 14:00; END 22:00	8	Represented the CE at the Pakistani Doctors reception. Meeting with India home executive board to discuss Diwali program to host from the County Executive and then went to Bangladeshi American Eid Dinner.
08/18/13	START 11:00; END 22:00	11	Represented the CE at the India Day Parade, Brooklyn Festival, Bangladeshi Festival and North Hempstead Family Festival
08/21/13	START 17:00; END 21:35	4	No explanation for manual clock in
09/01/13	START 12:00; END 22:00	10	Represented the CE at the Punjabi American Festival, meet the Sikh American leaders planning meeting for CE event and represented the CE at the Pakistan Independence Day Gala Dinner.
09/07/13	START 16:00; END 22:00	6	Meet the Latino leaders then went to represent the CE at the Civico El Salvadorian Dinner and dance
09/15/13	START 9:50; END 20:00	10	No explanation for manual clock out
09/22/13	START 12:00; END 22:00	10	Meeting with Pakistani Doctors Ass then went to represent CE at the South Asian 9/11 memorial, Bellmore street fair then went to Nargis Dutt Memorial Foundation Annual Gala dinner with the CE
10/05/13	START 11:00; END 23:00	12	No explanation for manual clock in and out

Appendix A – Employee E Missed Clock Explanations

10/06/13	START 12:00; END 18:00	6.00	Represented the CE at the Diwali Festival and then meeting with ICLI board to discuss the October 15 event at Butler Building.
10/13/13	START 12:00; END 23:00	11.00	Represented the CE at the Jackson Merchant Association, Asa Mai Temple with the CE, Chand Raat Festival, Dinner with Diversity Forum.
10/15/13	START 6:00; END 9:00	3.00	Organized Eid Celebration at the Butler Building
10/15/13	START 17:00; END 12:00a	10.00	Organized Eid Celebration at the Butler Building
10/16/14	START 16:45; END 21:00	4.00	No explanation for manual clock out
10/20/13	START 17:00; END 22:00	5.00	Meeting with the Chinese Center of Long Island Board then went to represent CE at the Guyanese American dinner and Diwali
10/26/13	START 14:00; END 23:00	9.00	Meeting with the ICLI, LIMS. Went to represent CE with Citations at the RANA Diwali and Hyderabad Cultural Eid Milan Dinner.
10/27/13	START 11:00; END 23:00	12.00	Represented the CE at the NUMC brunch, Bob Temple inauguration, Ariasamg Diwali and Omasean community Dinner.
11/02/13	START 18:00; END 23:00	5.00	Represented the CE at the NSCGC and annual gala dinner & Award at the Garden City Hotel
11/03/13	START 12:00; END 16:00	4.00	Meeting with the South Asian Insider at the Lunch then meet the Diversity Forum chairman.
12/07/13	START 18:00; END 22:00	4.00	Represented County with the CE at the Indian Doctors Ass Gala dinner.
12/14/13	START 19:00; END 22:00	3.00	Represented the CE at the Raceles of Latina American annual gala and award dinner with Citations
Total Hours		<u>539.50</u>	
Total Occurrences		<u>75</u>	

Appendix A – Employee E Missed Clock Explanations

2014 Missed InTime Clocks and Explanations

Date	Clocks	Hrs.	Explanation
01/12/14	START 11:00; END 22:00	11	No Notes in InTime - Article on IALNY web pg showed attendance at Induction Ceremony at Nassau Co. Leg for President of India Assn. of LI
01/18/14	START 18:00; END 22:00	4	Represented CE at the Pakistani American League of America dinner, dance & award with citation.
01/25/14	START 13:00; END 17:00	4	Represented the CE at the SUKHI lunch & award ceremony
03/23/14	START 17:00; END 21:00	4	Represented CE at IALI with Citation (for Holi Dinner & award)
03/29/14	START 18:00; END 22:00	4	Meeting with CE Asian Advisory Board to discuss upcoming Asian-Amer Heritage Mon Cele at the Leg Chamber.
03/30/14	START 9:30; END 17:01	7.5	No explanation for missed clocks.
04/06/14	START 15:00; END 18:00	3	Represented CE at the Temple of Israel in Great Neck.
05/04/14	START 12:00; END 15:00	3	Represented CE with Citations at the Heart & Hand for the Handicap Spring Gala Lunch
05/04/14	START 18:00; END 22:00	4	Represented CE with Citations at the Pakistani Amer Comm NY Annual Dinner & Award
05/14/14	START 17:00; END 23:40	6	No explanation for no clock in
05/16/14	START 16:46; END 22:00	5	No explanation for no clock out
Total Hours		<u>55.5</u>	
Total Occurrences		<u>11</u>	

Appendix B – Civil Service Job Description

NASSAU COUNTY

Title : GOLF COURSE ATTENDANT I

Code : 230020 MLA

Page : 1 of 1

CLASS SPECIFICATION

GENERAL STATEMENT OF DUTIES

Enforces rules and regulations of a golf course; performs related duties as required.

COMPLEXITY OF DUTIES

Under general supervision, requires the use of routine judgment, and work is reviewed for completeness.

TYPICAL DUTIES

1. Registers golfers in accordance with prescribed procedures.
2. Collects fees and deposits.
3. Regulates play from starting tees.
4. Patrols course, observes and corrects rule infractions, and prevents vandalism.
5. Regulates and speeds progress of play.
6. Reports hazardous conditions and accidents.
7. Returns caddie carts to designated area.

FULL PERFORMANCE KNOWLEDGES, SKILLS, AND ABILITIES

1. Considerable knowledge of golf course regulations.
2. Knowledge of the game of golf.
3. Ability to maintain records.
4. Ability to do a considerable amount of walking.

MINIMUM QUALIFICATIONS

Training and Experience

No formal education requirements.

7/7/67

Revised 3/20/69

Appendix B – Civil Service Job Description

NASSAU COUNTY

Title : RECREATION AIDE

Code : 230180 MTA

CLASS SPECIFICATION

Page : 1 of 1

GENERAL STATEMENT OF DUTIES

Performs routine work in connection with the conduct of some recreation activity or the care of some physical facility; performs related duties as requires.

COMPLEXITY OF DUTIES

The position involves routine duties performed according to well-defined procedures and under specific instructions.

TYPICAL DUTIES

1. Fills out membership cards.
2. Sets up apparatus and maintains facilities.
3. Maintains discipline and enforces regulations.
4. Assigns facilities; issues and collects equipment and supplies.
5. Keeps records and makes reports.

FULL PERFORMANCE KNOWLEDGES, SKILLS, AND ABILITIES

1. Ability to deal with both adults and children.
2. Ability to express ideas to groups.
3. Ability to maintain records and prepare reports.
4. Ability to perform routine tasks under close supervision.

MINIMUM QUALIFICATIONS

Training and Experience

1. Completion of at least two years of high school.
2. No prior experience requirement.

7/7/67

Recommendation to Review Finding (1):

The County should continue managing employee headcount and containing payroll costs and monitor the increased use of and reliance on seasonal employees.

Human Resources Response:

The Administration has provided government services through departmental consolidations and/or eliminations and consolidations of functions that were duplicative or less efficient in providing services. As a result, the Administration has reduced the overall workforce. The Administration continues to diligently review and monitor employee headcounts and all associated payroll costs while evaluating operations and taking under consideration new cost savings initiatives. The Administration frequently evaluates the seasonal headcount based on various factors, including but not limited to number of hours worked, overtime usage, etc. The Administration continues to work with Departments evaluating operations and reliance on seasonal employees.

Auditor's Follow-up:

The Auditors concur with HR's response.

Recommendation(s) to Review Finding (2):

We recommend that the County Office of Human Resources immediately put measures in place to monitor part-time employees to ensure that they work less than 39.75 hours per pay-period. If an emergency exists, or a compelling reason requiring additional hours occurs, the Deputy County Executive should be contacted, and written approval for the extra hours should be obtained and recorded

Human Resources Response:

The Office of Human Resources (HR), in coordination with the Office of Management and Budgets (OMB), continues to monitor the bi-weekly, part-time payroll hours. As part of the review, HR has contacted Departments directly with reminders that compliance with maximum hours be maintained. As a result, there has been a reduction in the number of part-time employees working over the maximum; and, for those part-time employees who have worked over the maximum, most have worked less than 20 additional hours in any given time period. HR will continue to review part-time payroll hours on a biweekly basis and work with Departments to identify solutions to part-time staffing issues.

Human Resources Response and Auditor's Follow-up

Auditor's Follow-up:

We generally concur with HR's response and reiterate our recommendation that instances where part-time employees work more than 39.75 hours per pay period be referred to a Deputy County Executive for approval.

Recommendation(s) to Review Finding (3):

We recommend that the:

- a) County Office of Human Resources investigate why the Parks Department is not following County InTime regulations and immediately instruct supervisors to review and certify all employee InTime timesheets going forward; and
- b) Parks Department ensures that supervisors are adequately directing and monitoring part-time employees to be limited to 39.75 hours of work bi-weekly.

Human Resources Response:

(3)(a) HR will immediately instruct Parks Department personnel in use of the "InTime" timekeeping processes related to Supervisor responsibilities. HR will instruct personnel specifically in the use of "quick reference instructions and guidelines" which is located on the County's Webconnect under the "InTime" portal:

<http://webconnect/agencies/Humanresources/intime/training/index.php>

HR will send a reminder memo to all Department heads to ensure that supervisors are certifying subordinate timesheets.

Auditor's Follow-up:

The Auditors concur with HR's response.

(3)(b) HR will recommend to the Parks Department that it immediately advise all supervisors that schedules for part-time employees must comply with the maximum threshold and will recommend to the Department that it continue to monitor such schedules on an ongoing basis. HR will, in coordination with OMB, also continue to monitor such biweekly part-time payroll hours.

Auditor's Follow-up:

The Auditors concur with HR's response.

Recommendation to Review Finding (4):

We recommend that these time irregularities for Employee E be referred to the District Attorney for investigation.

Human Resources Response:

HR is without authority and jurisdiction to investigate allegations of employee work schedule conflicts with outside employment. As such, the Office of Human Resources referred this matter to the District Attorney for review on October 6, 2014. Please note the Employee E was suspended without pay effective September 23, 2014.

Auditor's Follow-up:

The Auditors concur with HR's response.

Recommendation(s) to Review Finding (5):

We recommend that the Parks Department work with Human Resources and the Nassau County Department of Civil Service to:

- a) ensure that the employees cited as working out of title in this report are placed in appropriate positions in a timely manner, in accordance with Civil Service regulations; and
- b) review the duties assigned to Employee B, noting the extensive traveling currently required. If the Department wants him to continue in his part-time position, perhaps the sharing of the duties by two part-time Recreation Aides would reduce the need for travel, and assist in reducing travel related expenses as well.

Human Resources Response:

(5)(a) HR will evaluate with the Civil Service Commission and the Parks Department the findings of out of title work and determine appropriate remedy. The Parks Department has already taken steps to correct out of title work; for example, Employee A has been appointed to Secretary to Commissioner of Parks effective September 9, 2014. No Parks Department employee has filed a grievance for out of title work within the time period that this audit was conducted.

Human Resources Response and Auditor's Follow-up

(5)(b) HR will evaluate with the Civil Service Commission and the Parks Department the duties assigned to Employee B. The Parks Department will take under advisement the recommendation regarding sharing duties by two part-time Recreation Aides and the need to reduce travel-related expenses.

Auditor's Follow-up:

The Auditors concur with HR's responses.