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To: Rev. Patrick Duggan,
Deputy County Executive for Economic Development

Patricia Bourne
Executive Commissioner, Nassau County Planning Commission

From: Bruce G. Kubart,
Deputy Field Audit Director

Date: July 9, 2007

Subject: Limited Review of Time and Leave at the Department of Planning

Our office conducted a limited review of the time and leave records of the Department of Planning (department) for the period January 2004 through June 2006. We appreciate your staff's cooperation throughout the audit process. The objectives of the audit were to determine that time and leave were subject to appropriate controls, that payroll expenses were properly authorized, incurred, and charged to the appropriate department or agency and to follow-up on the corrective action plan for the department submitted by the Economic Development Vertical (EDV) in response to the time and leave related audit findings noted in our Limited-Scope Financial Review of EDV issued on January 20, 2004 (prior audit). The audit scope included: an examination of the department's time and leave policies and procedures; a review of compliance with applicable ordinances and collective bargaining agreement; and an examination of supporting documentation and the recording of time and leave in the Nassau Unified Human Resources System (NUHRS), the county's personnel and payroll system.

The department has 28 full-time employees, including both CSEA and ordinance employees. Seven CSEA and three ordinance employees were included in our test sample. Our audit included a review of 15 pay-periods for the period December 2003 through June 2006.

Our previous audit of EDV found that:

- the department did not use the required timesheet (Form 3024);
- compensatory time was recorded by “notations” on the timesheets, and was not earned and used in accordance with normal county practice; and
- some employees on the department’s timesheets were actually employees of other departments or agencies.

Our follow-up showed that the department corrected the deficiencies noted above. The department, however, is still not fully adhering to prescribed timekeeping procedures. Some exceptions noted were as follows:

Procedures and Controls Relating to Leave Time

Audit Finding (1):

1. The timekeeper is not initialing the department’s biweekly timesheets on a daily basis to attest to their accuracy.
2. A department employee was acting as both timekeeper (posting leave to the timesheet) and payroll clerk (entering leave time taken into NUHRS). This practice included processing the timekeeper’s own leave slips.
3. Employee Request and Authorization for Leave forms were not always signed by the timekeeper, payroll clerk, or supervisor. We found six instances out of 147 leave slips tested where the forms were missing one or more signatures.
4. A Planner I was paid for 3.5 hours of overtime on a Sunday. Although a Request and Authorization to Work Overtime form was prepared and approved by a supervisor and the department head, the time worked was not posted to the timesheet.

Audit Recommendations:

1. The timekeeper should initial the timesheet each day.
2. Employee Request and Authorization for Leave forms should be completed fully, with all required signatures and dates completed promptly.
3. To strengthen internal controls, the role of timekeeper and payroll clerk (who posts leave time taken into NUHRS) should be separated. In particular, the timekeeper should not be functioning as timekeeper and payroll clerk for his or her own leave request forms.
4. All overtime hours worked, including those taking place outside normal work hours, such as on weekends, should be listed on the timesheet.

Agency Response:

1. *The timekeeper for the Planning Department will sign the bi-weekly timesheets on a daily basis to attest to their accuracy.*
2. *The department will double check all “Employee Request and Authorization for Leave” forms to ensure that all appropriate individuals have signed off on leave slips (timekeeper, payroll clerk and supervisor).*
3. *The department has split the responsibilities of the timekeeper (posting leave to the timesheet) and the payroll clerk (entering leave time taken into NUHRS). The department has separate individuals responsible for timekeeping and payroll.*
4. *The Planning Department will ensure that the “Request and Authorization to Work Overtime” form was prepared and approved by a supervisor and department head. The department will also ensure that the “Request and Authorization to Work Overtime” form reconciles with the timesheet.*

Auditor’s Follow-Up Response:

We concur with the actions being taken by the department.

Recordkeeping for Employee at Remote Location

Audit Finding (2):

We found that one employee’s timesheet was attested to and certified by employees who are not located where they can observe the attendance of the employee whose time they are certifying. The department’s Assistant Commissioner for Cinema and Television Promotion is located at Eisenhower Park’s Administration Building. An employee of the Department of Parks, Recreation and Museum Services, located in the same building as the Assistant Commissioner, acts as timekeeper and initials the Assistant Commissioner’s timesheet on a daily basis. We were advised by a Community Services Representative, who certifies the timesheet, that the timekeeper is not always aware of the arrivals or departures of the Assistant Commissioner. After the Community Services Representative certifies the timesheet, it is also certified by the Director of Planning. However, these officials are located in Mitchel Park and Mineola respectively.

Audit Recommendation:

The timesheet sign-in and sign-out by the Assistant Commissioner for Cinema and Television Promotion should be witnessed an employee who can vouch for the attendance of the Assistant Commissioner. Alternatively, the Assistant Commissioner should call in and out each day to the department, where a “log” (a facsimile copy of the employee’s timesheet) should be maintained. At the end of each pay-period, the Assistant Commissioner should forward the original timesheet, approved by a supervisor at the Parks Department, to the Department of Planning. The original timesheet and log, once compared and reconciled, would then be filed together.

Agency Response:

*The Planning Department will insist that the Park's Administration Building timekeeper initial the Assistant Commissioner's timesheet on a daily basis. The Assistant Commissioner will sign the timesheet upon her arrival everyday. In addition, the Assistant Commissioner or the timekeeper (based on their availability) will email the Planning Department timekeeper **on a daily basis** to corroborate the sign-in time. When necessary the Assistant Commissioner will elaborate on any discrepancies between the timesheet and the emailed time (i.e. when a meeting takes place outside the Assistant Commissioner's office).*

Auditor's Follow-Up Response:

We concur with the actions being taken by the department.

cc: Hon. Thomas R. Suozzi, County Executive
Hon. Judith Jacobs, County Legislature Presiding Officer
Hon. Peter Schmitt, County Legislature Minority Officer
Hon. Kathleen Rice, District Attorney
Lorna Goodman, County Attorney
Thomas Stokes, Deputy County Executive
William J. Cunningham, III, Counsel to the County Executive
Robert H. Shelly, Executive Director of Operations & Finance, Office of Economic Development
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