

**Nassau County
Office of the Comptroller
Field Audit Bureau**



**Commission on Human Rights
Limited Review of Time and Leave
2004 - 2006**

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NASSAU COUNTY
OFFICE OF THE COMPTROLLER

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EXECUTIVE SUMMARY

Background

The Commission on Human Rights (Commission) was established in 1963 pursuant to §21-9 of the Nassau County Administrative Code. The Commission's mandate is to ensure protection from discriminatory practices in employment, housing, education and public accommodation. The Commission is composed of fifteen commissioners appointed by the County Executive and confirmed by the Legislature. Commissioners serve without compensation.

The Commission is staffed by 10 full-time and two part-time employees; summer interns are hired through a New York State grant program administered by the Commission. The Commission administers the program and the aides work in a variety of county departments.

Audit Scope, Objective and Methodology

Our office conducted a limited review of a sample of the time and leave records for Commission staff for the period January 1, 2004 through November 9, 2006. The objective of the audit was to determine whether time and leave was subject to appropriate controls. The scope of the audit included an examination of time and leave policies and procedures, a review of compliance with the Civil Service Employees Association, Inc. (CSEA) collective bargaining agreement and the county ordinances covering exempt employees, an examination of supporting documentation, and the recording of time and leave in the Nassau Unified Human Resources System (NUHRS), the county's timekeeping and payroll system. We also conducted a follow-up of a previous review of Commission staff's timekeeping issues as noted in the Limited-Scope Financial Review of the Economic Development Vertical (EDV) audit report issued on January 20, 2004. Our focus was to ensure that exceptions had been addressed and that the Corrective Action Plan (CAP) recommendations had been implemented by the Commission. We also reviewed the findings of the District Attorney's investigation of the Commission's Community Research Assistant's (CRA's) time and leave covering the period December 27, 2003 through September 10, 2004, to determine if entries had been made to correct accrued leave balances.

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Summary of Significant Audit Findings

Failure to Implement Corrective Action Plan from Prior Audit

Material time and leave exceptions were noted in the January 20, 2004 Limited-Scope Financial Review of the EDV.¹ Many of those exceptions, including inadequate timekeeping and a failure to post leave taken to NUHRS, still exist at the Commission. In addition, the material overstatements of leave balances noted in the prior audit were not corrected, despite the issuance of a CAP which stated that the deficiencies would be corrected.

Community Research Assistant's Time and Leave Balances

Our prior audit of the EDV disclosed that 70.75 days of leave time taken from January 16, 2003 through July 30, 2004 by the Commission's previous timekeeper had not been posted to NUHRS. The Commission has not yet taken action to correct this matter. Further, our review of the CRA's time records for the period of September 6, 2004 through October 20, 2006 disclosed that an additional 76.25 days of leave taken was also not posted to NUHRS.

In addition, we noted 69 instances, totaling 16.7 days, on a test of 14 bi-weekly timesheets during the audit period, where the CRA did not work a full seven-hour day, and no reduction in time was posted to NUHRS. We also found that the CRA's leave balance was charged more than once resulting in 11 days of additional leave time being charged in December of 2004.

The adjustments required to correct this employee's leave balances in NUHRS will result in her "owing" 38.45 days to the county.

Multiple Positions Held by Executive Director

The Commission's full-time Executive Director was also employed during the audit period as an Adjunct Assistant Professor and as a Teaching Substitute at Nassau Community College.

We noted 37 instances, during the 2005 spring and fall semesters and the 2006 spring semester, where the Executive Director's midday hours at the college conflicted, or overlapped, with the hours she reported as having worked at the Commission. The overlap of time totaled 30 hours and 40 minutes, including travel time. The Executive Director certified on the college's *Notice of Absence/Substitution* forms (completed for each class taught as a substitute) that her time did not conflict with any responsibility to the college or the County. We noted, however, various time overlaps, from fifteen minutes to one hour and forty five minutes, when we compared college records to the Executive Director's timesheets at the Commission.

We also reviewed records to determine if the Executive Director worked enough hours above the required County minimum to cover the time shortfalls resulting from the conflicting hours. After

¹ The Commission was included in the Nassau County Economic Development Vertical. In 2006, the Commission was considered an "Other Department and Budget Allocation", reporting to the Counsel to the County Executive. For 2007, the Commission became part of the County's "shared services" vertical.

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consideration of hours worked in each bi-weekly period at the Commission, we found six instances, totaling nine hours and 12 minutes, where the amount of excess hours worked over the minimum required was not enough to compensate for the time lost due to the conflicting hours at the college.

Improper Procedures and Controls Relating to Leave Time

The Commission has inadequate internal controls over the time and leave functions. The Executive Director had multiple responsibilities, including that of timekeeper, payroll clerk, and supervisor. These conflicting responsibilities represented an inadequate segregation of duties, and increased the risk of undetected errors or intentional misstatements.

The Commission's timekeeping process, procedures and record-keeping was in disarray. The completion, review and approval of timesheets, the preparation and approval of leave request slips, and entry into NUHRS of leave time taken were often done months after the event date, if at all. These input delays caused numerous exceptions and errors in NUHRS. The errors cited throughout the report, including overpayments and underpayments of salary and failure to charge leave balances for time taken, are a direct result of poor internal controls and the failure to devote appropriate resources to the timekeeping function.

We were advised that the Commission attempted to remedy this situation by requesting that the county hire an employee to assume timekeeping responsibilities. At the conclusion of our audit, we were advised that a part-time employee was hired to fulfill this role.

Timesheets, Leave Slips, NUHRS Entries

Timekeeping for the current audit period was significantly backlogged, with exceptions dating back as far as 2004. Many instances were noted where timesheets indicated that leave time had been taken, but the leave had not been posted to NUHRS. In other instances, the timesheets indicated that employees had worked only part of a day, but the related leave time was not entered on the timesheet or on a leave request form, and had not been posted in NUHRS. In a test of timesheets for 6 employees for 10 pay periods revealed that employees recorded 59 days of leave time taken that was not posted to NUHRS, and 27 days were completely blank on the timesheets or indicated that the employee worked less than a full day.

Employees must request and obtain approval to use leave time using *Employee Request and Authorization for Leave* forms, however these forms were often missing, or had not yet been prepared by the employees. In some instances the type of leave entered into NUHRS did not agree with the timesheet and/or leave form, while in other instances the amount and date of the leave were entered incorrectly in NUHRS. All of the timesheets examined at the Commission were missing the timekeeper's initials (required to indicate that the time was recorded correctly) and many were missing the supervisor's certification and date. Additionally, most *Employee Request and Authorization for Leave* forms examined were missing signatures and dates from both the timekeeper and the payroll clerk.

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We also found errors involving the hours of a part-time employee's time. The timesheet did not always agree with the hours posted to NUHRS. In addition, hours worked were not always posted to NUHRS in a timely manner, delaying the issuance of the part-timer's paycheck. In two separate occurrences, sick days were entered twice into NUHRS; as a result, the employee was paid twice for the same sick day. These errors and exceptions resulted in the employee being overpaid by \$632, based on her varying pay scales for the period 2003 to 2006.

Family Leave and Supplemental Leave at Half Pay

An employee was on family leave and supplemental leave at half pay (SLHP) for portions of 2006. In August 2006, the Commission incorrectly entered 10 days of SLHP twice into NUHRS for the same pay period. This error was found by our auditors and brought to the attention of the Commission and Comptroller's Payroll Section for correction before a duplicate paycheck was issued. The employee also received a paycheck that she was not entitled to, due to her absence. If the Commission had promptly notified the Comptroller's Payroll Section of the employee's absence, her check for \$1,721.55 could have been re-deposited. Instead, this amount had to be recovered from subsequent SLHP checks issued to the employee.

Overtime and Compensatory Time

We found that the Commission did not comply with county policies, ordinances and labor contracts regarding overtime and compensatory time.

- Prior approvals for overtime were not secured by the Executive Director.
- Employees were not compensated for working overtime on the Martin Luther King Day holidays from 2003 through 2006.
- Overtime payment requests were submitted unacceptably late and without required signatures to show who requested and approved the overtime.

Status of Employee on Lengthy Absence

A Human Relations Representative has been absent from the Commission since March 6, 2003, and is not receiving pay or health insurance, however the forms necessary to terminate the employee were not completed. The employee is still listed in NUHRS on the Commission's roster as on an unpaid leave of absence.

The matters covered in this report have been discussed with officials of the Commission during this audit. On August 13, 2007, we submitted a draft report to the Commission with a request for comments. Comments from the Commission received on September 21, 2007, and amended on January 10, 2008, as well as those from the Department of Human Resources received on September 21, 2007, are included as addendums to this report.

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Findings and Recommendations

Audit Finding (1):

Failure to Implement Corrective Action Plan from Prior Audit

This office issued a review of the Economic Development Vertical in 2004, that included a review of time and leave practices at the Human Rights Commission. Significant audit findings regarding time and leave at the Commission were included in a Corrective Action Plan (CAP).

We reviewed each recommendation in the CAP relating to time and leave at the Commission and determined its implementation status. Although some of the requested changes, such as the use of the Comptroller's timesheet by all employees, had been made, most exceptions noted in the prior audit still existed because the audit recommendations had not been implemented.

The previous audit found that the Commission failed to enter 154.75 days into NUHRS including:

- 35 days where employees recorded the use of leave time on their timesheets;
- 47 days where the employees left the timesheet blank (did not sign in or out on the timesheets); and
- 72.75 leave days used by the Community Research Assistant (see Audit Finding 2).

The previous audit recommended that the Commission make corrections by entering the leave used into NUHRS. We found that the Commission had failed to make these corrections. The previous audit also found that Commission employees did not regularly fill out timesheets and we found this to still be the case, making it impossible to determine if employees were present.

Audit Recommendations:

We noted that the Executive Director attempted to enter some unposted leave into NUHRS; however the entries were done incorrectly.

The Commission should:

- a) implement the Corrective Action Plan from prior audit;
- b) be trained in the use of NUHRS;
- c) enter all leave time taken into NUHRS; and
- d) require employees to properly record their hours worked on the timesheets.

Audit Finding (2):

Community Research Assistant's Time and Leave Balances

In our 2004 review of time and leave practices at the Commission, material exceptions were noted in the time records of the Community Research Assistant (CRA) who was

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then acting as the timekeeper. The irregularities were referred to the District Attorney's office for investigation. The District Attorney found that, during the period of December 27, 2002 through September 10, 2004, the CRA took 72.75 leave days but did not enter the time in NUHRS to charge the employee's leave balances.

The District Attorney's office referred the matter back to the County for administrative action. On March 21, 2005, the Comptroller's Office forwarded a copy of the District Attorney's memo to the Executive Director so that the necessary corrections could be made.

Our current audit updated the review by examining all of the CRA's bi-weekly timesheets, leave slips, and NUHRS records for the period September 6, 2004 through October, 20, 2006.

We found that, while the CRA was relieved of timekeeping responsibilities, the Commission failed to correct the errors from the January 16, 2003 through July 30, 2004 period. As of July 17, 2007 only two days of leave had been entered for the period prior to September 2004 leaving 70.75 days still not posted to NUHRS.

The current audit also found that 76.25 days of leave taken by the employee between the period September 6, 2004 through October 20, 2006, had not been posted to NUHRS. Leave slips had been prepared for only 40 of the 76.25 days identified, however approximately half of the slips were missing the supervisor's signature, most were missing the timekeeper's and payroll clerk's signatures, some of the slips were completed incorrectly (i.e., date missing), and none of the slips had been posted to NUHRS.

The employee has not been charged for a total of 147 days of leave time taken during the period January 16, 2003 through October 20, 2006.

We also found other errors and exceptions:

- On a test basis, we scanned the CRA's daily sign in and sign out times on the bi-weekly timesheets for the current audit period January 1, 2004 through November 9, 2006, and judgmentally selected 14 timesheets for detailed testing. We noted 69 instances out of 140 days (49%) where the CRA had signed in late and/or signed out early. Use of leave time or tardiness accumulation² was not noted on the timesheet, leave slips were not submitted and leave was not charged in NUHRS. For example, on April 15, 2005 the timesheet indicated the employee worked from 8:35 A.M. to 12:50 P.M., or 4 hours and 15 minutes. She was not charged for leave time for the remainder of the day. During the 14 bi-weekly periods tested we estimate that she was paid for 117 hours (16.7 days) not worked.

² Agreement County of Nassau and Nassau Local 830 Civil Service Employees Association Inc. January 1, 2003 – December 31, 2007 Section 42-4 (d) states "Tardiness. For absence due to tardiness, a department head shall accumulate such tardiness and shall charge such tardiness against vacation leave, personal leave and compensatory time, in that order, in increments of one-quarter (1/4) days. Such accumulation shall be for a period of not more than one year."

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- During the period December 20, 2004 to December 31, 2004, seven days of leave taken by the CRA were erroneously entered twice and two days of leave were entered three times into NUHRS. As a result, the employee was charged with 11 days of unused leave time.

Audit Recommendations:

- a) The Commission should:
 - 1) make immediate adjustments to the CRA's leave balances for the 147 prior absences not entered in NUHRS and to correct the 11 days of leave charged erroneously;
 - 2) review the pre- and post-payroll NUHRS Advantage Reports issued to all county departments prior to and after each payroll period to ensure that NUHRS entries have been made correctly and are not duplicated;
 - 3) ensure that employees prepare *Request and Authorization for Leave Slips* for all leave events;
 - 4) ensure that all leave is entered into NUHRS and require that the Payroll Clerk sign the slip when the leave is entered into NUHRS to help avoid duplicate entries of leave;
 - 5) have an administrator, or experienced timekeeper, examine the CRA's timesheets for the period January 1, 2004 through the present. Instances of tardiness and early departures were pervasive and the Commission should charge the CRA's leave balances for any periods of lateness or early departure. For those instances where the employee was tardy, we refer the Commission to Section 42-4 (d) of the CSEA Agreement which states that "for absences due to tardiness, the department head shall accumulate such tardiness and shall charge such tardiness against vacation leave, sick leave, personal leave, or compensatory time, in that order, in increments of one-quarter days. Such accumulations shall be for a period of not more than one year"; and
 - 6) consider progressive discipline if repeated instances of tardiness continue.
- b) We noted that as of November 30, 2006, the CRA had available leave balances of 114.25 days. The application of the net amount of 152.7 days of leave time not posted will result in the employee "owing" the county a balance of 38.45 days. To ensure that the adjustments are made correctly, the Commission should coordinate the NUHRS entries with the Comptroller's Payroll Section, and seek guidance from the county administration in addressing the recovery of wages paid that exceed the CRA's entitlements.
- c) Due to the materiality of these and the other audit exceptions noted, county officials should immediately institute periodic in-house reviews of time and leave records at the Commission. EDV officials' response to the CAP provided after the prior limited review stated that such reviews would take place. The Office of

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Compliance's June 30, 2005 Time and Leave Practices memo provides guidance on this process. Template schedules for quality control reviews of time and leave records have been developed for this purpose and are available from the Office of Human Resources.

Audit Finding (3):

Multiple Positions Held by Executive Director

The Commission's full-time Executive Director was employed part-time at Nassau Community College, during the audit period, as an Adjunct Assistant Professor and as a Teaching Substitute. She is also a trustee and Deputy Mayor for the Village of Freeport. Given these multiple positions, we performed audit steps to determine if she properly excluded hours worked at other jobs from her hours worked at the county and whether the required minimum county work hours at the Commission were satisfied.

Guidelines issued by the Office of the County Executive in a December 8, 2004 memo provide that Ordinance employees may be permitted to work flex time with prior approval of a Deputy County Executive or their department head. The guidelines permit such employees to work flexible hours as long as the hours are "balanced" within each pay-period to meet or exceed the employee's minimum required bi-weekly hours. Extra hours worked in one period cannot be carried over into the next period.

We reviewed the Executive Director's teaching schedule for the spring and fall semesters of 2005 and the spring semester of 2006. We reviewed her position as trustee and Deputy Mayor for the Village of Freeport but, since the Village's website stated that trustee meetings are in the evening, the meetings would not conflict with County employment. We could not determine if any other Village work was being performed during County work hours.

We reviewed the College's academic calendars, the Executive Director's adjunct contract, and the record of substitute classes taught. We also reviewed the Executive Director's bi-weekly Commission timesheets, upon which the Executive Director listed her time in and time out each day and recorded time taken for lunch.

The Executive Director's weekday class as an Adjunct Assistant Professor was scheduled Tuesdays from 10:00 A.M. to 11:15 A.M. and Fridays from 9:30 A.M. to 10:45 A.M. She taught 94 college classes during this period. She also taught 49 classes as a substitute teacher during the audit period and we reviewed the substitute teacher form filled out by the Executive Director for all of these classes. These forms are prepared for each class taught as a substitute and are used for payroll purposes; they list course information, including dates and hours, and were certified by the Executive Director and authorized by a college official. The certification stated "I certify, by signature below, that I was present as substitute instructor for the course section, date and hours indicated above and that such substitute coverage did not conflict with any other responsibility to

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Nassau Community College or the County of Nassau for which I received or expect to receive remuneration.”

We examined the Executive Director’s county timesheets and leave request slips for 27 bi-weekly periods when the college was in session during the period January 2005 to May 2006.

It appears that the Executive Director had certified numerous incorrect timesheets. We noted 37 instances where the hours the Executive Director claimed to have worked at the college, as an adjunct professor or substitute teacher, appeared to overlap the hours she claimed to have worked at the Commission, particularly when the midday travel time between Mineola and the college campus (a round trip distance of 6.42 miles) was considered. Factoring in an estimate of 15 minutes of travel time each way, between the Commission office in Mineola and the college in Uniondale, we noted time conflicts ranging from fifteen minutes to one hour and forty-five minutes between the timesheet and the scheduled class time. The 37 instances of overlapping time totaled 30 hours and 40 minutes, inclusive of travel.

Examples of conflicts include:

- On February 17, 2006 the Executive Director’s timesheet showed that she worked from 8:00 A.M. to 3:15 P.M. with no lunch break indicated on the timesheet. However, her teaching schedule indicated that class was in session from 9:30 A.M. to 10:45 A.M. Therefore, there is an overlap of one hour and 15 minutes, which increases to one hour and 45 minutes when round trip travel time is taken into consideration. The Executive Director’s timesheet for the pay period shows that her hours fell three hours and 15 minutes short of the minimum requirement.
- On March 21, 2006, the Executive Director’s timesheet showed that she worked from 9:15 A.M. to 4:45 P.M., with no lunch break indicated on the timesheet. However her teaching schedule indicated that two of her classes were in session from 8:30 A.M. to 9:45 A.M. and 10:00 A.M. to 11:15 A.M. Therefore, there is an overlap of two hours, which increases to two hours and 15 minutes when travel time is taken into consideration. The Executive Director’s timesheet for the pay period shows that she worked four hours and 52 minutes over the minimum requirement, even after consideration of the overlap.
- On January 26, 2006 the Executive Director’s timesheet showed that she worked from 10:00 A.M. to 4:00 P.M., with no lunch break indicated on the timesheet. However, her teaching schedule indicated that two of her classes were in session from 8:30 A.M. to 9:45 A.M. and 10:00 A.M. to 11:15 A.M. Therefore, there is an overlap of one hour and 15 minutes, which increases to one hour and 30 minutes when travel time is taken into consideration. The Executive Director’s timesheet for the period shows that she worked five hours and 38 minutes more than the required number of hours in this pay period, even after consideration of the overlap.
- On October 21, 2005 the Executive Director’s timesheet showed that she worked from 7:45 A.M. to 6:30 P.M., with a one hour lunch and a separate two and a half hour break indicated on the timesheet. However, her teaching schedule indicates

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that she had two classes on this day – one was in session from 9:30 A.M. to 10:45 A.M. and the second from 11:00 A.M. to 12:15 P.M. Therefore there is an overlap of 15 minutes when round trip travel is taken into consideration. The Executive Director's timesheet for the pay period shows that her hours fell forty minutes short of the minimum requirement.

We also tested 27 pay periods to determine if the Executive Director satisfied the required minimum at the County to cover any shortfall created by her conflicting hours. After reviewing her timesheets for each bi-weekly period at the Commission, we found six different pay periods where the hours worked were not enough to meet the required minimum; these six instances totaled nine hours and 12 minutes.

Audit Recommendations:

- a) The Executive Director should not certify to being at two jobs during the same hours.
- b) County administrators should review the appropriateness of a department head maintaining such a schedule.
- c) If the Executive Director continues part-time work at the college, the timekeeper and supervisor signing her timesheets should ensure that she is accurately recording her time for the hours listed.
- d) When the work day is interrupted for leave time or an outside job, the Executive Director should sign out on the timesheet, and then sign in again when she returns. A timekeeper, ideally located at the Commission, should initial the timesheet on a daily basis; and all timesheets should be reviewed, certified, and dated promptly by a county official.
- e) The Executive Director's accumulated leave balance should be charged for nine hours and 12 minutes leave time to adjust for the bi-weekly periods at the Commission when she did not work the required minimum number of hours.

Audit Finding (4):

Improper Procedures and Controls Relating to Leave Time

Proper segregation of duties is essential to good internal control. For time and leave, internal control is greatly improved if the function of timekeeper (maintaining timesheets and leave slips; attesting to employees' daily attendance), supervisor (approving leave slips and certifying timesheets), and payroll clerk (entering leave taken into NUHRS) are distributed among different employees. While this may be difficult to fully implement in smaller departments, it is important to have some minimal segregation of duties and for management to implement mitigating controls, such as more frequent reviews.

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At the Commission, since mid-2005, the Executive Director has acted as timekeeper, supervisor, and payroll clerk, with the only exception being that the Executive Director's own time records are forwarded to the County Executive's Office for approval. In addition to being a weak control environment, it is inefficient for the Executive Director to perform duties that should be performed by a clerk. We found that the Executive Director has devoted an inadequate amount of time and attention to the time and leave function. As a result there were significant delays in the review and approval of timesheets, as well as in the entry, into NUHRS, of employee leave time taken.

At the inception of our audit, May 10, 2006, the Executive Director was attempting to update employee time and leave records dating as far back as 2003. The Comptroller's Payroll Section reviewed and updated the records of each employee as the Executive Director entered the data into NUHRS. The Comptroller's Payroll Section found numerous errors and omissions in the Commission's entries into NUHRS. The Comptroller's payroll staff assisted the Commission in resolving the exceptions and restoring time that employees gained or lost as a result of delayed entries. The Comptroller's payroll staff should serve exclusively as auditors of the payroll entries, and not perform the time and leave function for the department. Problems and errors included:

- The CSEA agreement provides that if employees completed an anniversary year during which no sick leave was taken, the employee receives two bonus personal leave days. The NUHRS system is programmed to grant these days unless sick day usage has been posted within the previous twelve months. We could not tell if CSEA employees at the Commission were automatically receiving the bonus days even though sick leave had been taken in the prior twelve months. This could not be determined because Commission employees took leave without indicating on the timesheet the type of leave taken, without completing leave slips, and without the Commission entering the leave into NUHRS.
- The CSEA agreement provides that on an employee's anniversary date, unused personal leave days are converted to vacation days and carried forward in NUHRS. One employee used personal leave days, which were not entered into NUHRS and, as a result, were included in the unused leave balance and automatically converted to vacation days that the employee had not earned.
- The CSEA agreement provides that employees could accumulate 90 vacation days and 200 sick days. If, by an anniversary date, an employee accumulates days in excess of these limits, the "excess" vacation and sick leave days are transferred to catastrophic leave banks. Employees' vacation or sick days were overstated due to delays in entering their use into NUHRS, and the excess time was inappropriately moved to catastrophic leave banks. This exception was uncovered for one employee when the Executive Director entered a 2005 vacation, into NUHRS; a year after the time was taken.

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- The County grants compensatory days, designated by the County Executive, when holidays fall on a Saturday or Sunday. Employees must use these days within one year of the holiday or the compensatory day is automatically deleted from NUHRS. Four compensatory days, earned by an employee in 2004 and 2005, were automatically deleted from NUHRS a year later. The employee's timesheet was left blank nine times during the test period and, therefore, we could not determine if the compensatory days had been used. In June of 2006, the Comptroller's Payroll Section advised the Executive Director of the deletion of the days from NUHRS. The Executive Director was asked to enter, into NUHRS, the leave time taken by the employee so that, if the compensatory days were used in a timely manner, they could be restored and then properly charged. No action was taken to resolve this situation.

- Due to disciplinary action, an employee was suspended and docked pay for a total of ten days. For nine of these days, the Commission erroneously accounted for this time by putting in for vacation and/or sick leave pay. However, the Comptroller's Payroll Supervisor noted these errors and put the employee's corresponding paychecks on hold to ensure that the employee was not inappropriately paid for those nine days.

Although the Executive Director has received guidance, assistance and periodic one-on-one training sessions from the Office of Human Resources and the Comptroller's Payroll Section, she still had not devoted sufficient time to effectively fulfill the duties of timekeeper. The Executive Director advised us that after determining that no current Commission employees were suitable to assume the job of timekeeper, she made repeated requests to county administrators to hire an employee to fill this position. At the conclusion of our audit we were advised by the Executive Director that a part-time employee had been hired as timekeeper. However, as of August 13, 2007, we noticed that time and leave usage was only intermittently and sporadically entered and that, for most of the 10 full-time employees time and leave usage was not entered at all.

Audit Recommendations:

The Commission should:

- a) ensure that time and leave is entered into NUHRS on a timely basis;
- b) segregate timekeeping and payroll clerk duties with different employees performing these respective functions;
- c) limit the Executive Director's role in timekeeping to supervisory responsibilities -- reviewing and certifying timesheets, and approving *Employee Request and Authorization for Leave* forms;
- d) obtain assistance from a human resources representative, or experienced personnel employees from other county departments, to assist in resolving exceptions and errors while the time and leave records are corrected and brought up to date; and
- e) ensure that the newly hired timekeeper is fully trained and adequately supported to be able to successfully complete all timekeeping responsibilities.

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Audit Finding (5):

Timesheets, Leave Slips, NUHRS Entries

The Commission had 10 full-time employees, consisting of two exempt (Ordinance) and eight CSEA employees. All full-time employees, except the Executive Director, were listed on a single bi-weekly timesheet maintained at the Commission. The instructions listed on the back of each timesheet require that the authorized timekeeper attest to the accuracy of each employee's daily attendance record by initialing the timesheet daily, and having the supervisor certify the accuracy of the timesheet by signing and dating it at the end of each bi-weekly period. *Employee Request and Authorization for Leave* forms should be prepared by employees for all instances of leave. They are to be signed by the section supervisor (to indicate approval of the leave time), the section timekeeper (to indicate that the leave was posted to the timesheet), and the payroll clerk (to indicate the leave was posted into NUHRS).

A June 30, 2005, memo from the Deputy County Executive for Compliance sets forth timekeeping requirements and charges supervisors with the responsibility to "ensure that all information recorded on timesheets and/or leave request slips is accurate and complete and bears the original signature of the employee prior to your signing and dating the timesheet and/or leave request slip."

The Executive Director completed a separate bi-weekly timesheet recording her own time worked which was submitted to a senior official, located in a different building from the Commission, for review and approval. The official also approved her leave slips.

We reviewed the time and leave records of six full-time employees, including the Executive Director, and selected 10 pay-periods (four pay-periods in 2004, four pay-periods in 2005, and two pay-periods in 2006) for testing.³ The Commission failed to comply with the policies established by the Office of Compliance's June 30, 2005 Time and Leave memo. The following exceptions were noted:

1. In many instances, totaling 59 days, timesheets indicated that leave time had been taken by employees, but the leave had not been posted to NUHRS. These exceptions dated back as far as 2004. In other instances, totaling 27 days, the timesheet entry for a day was left blank or indicated that the employees worked less than a full day; however, the type of leave was not entered on the timesheet, there was no leave slip, or there was no leave time posted to NUHRS.
2. All 20 bi-weekly timesheets examined for Commission employees were missing the timekeeper's attestation as to the daily attendance record, and 11 of the 20 timesheets were missing the department head's certification that the information recorded by employees was correct.

³ Testing for some full-time employees was expanded to additional pay-periods, as detailed in other sections of the report.

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3. All 37 *Employee Request and Authorization for Leave* forms examined were missing one or more of the dated signatures of the Section Timekeeper, Section Supervisor, and the Payroll Clerk.
4. In three instances the type of leave entered into NUHRS did not agree with the timesheet and/or leave form; in two instances the amount and date of the leave were entered incorrectly in NUHRS.
5. The Commission could not locate 19 *Employee Request and Authorization for Leave* forms, although leave time had been posted to NUHRS and entered on the employee's timesheets.
6. One employee declined to complete *Employee Request and Authorization for Leave* forms. Although the Commission has addressed this situation through progressive discipline, the Executive Director advised us in November 2006 that problems persist.
7. The Executive Director's bi-weekly timesheet did not correspond to the County's regular two week payroll cycle. For example, September 1 to September 14, 2006 was the regular county pay period but the Executive Director's timesheet covered the period of September 8 through September 21, 2006.

The Commission had one part-time employee on staff, a Human Relations Representative, who worked 50% of the normal work week (17.5 hours per week). The *Part-Time – Seasonal* timesheet maintained for this employee should be certified and dated by the supervisor (to attest to the time worked by the employee), and signed and dated by the timekeeper (to document that the hours worked have been entered into NUHRS). We tested the employee's time records for four bi-weekly pay periods in 2004 and 2005, and two bi-weekly pay periods in 2006, and noted the following errors and discrepancies:

1. Four instances were found in 2004 where the employee's timesheet did not record any hours worked for a day, but time was posted to NUHRS. These pay-periods each included a holiday, making it appear the Commission may have intended to compensate the employee for a prorated holiday; however, the employee was not entitled to holiday pay.
2. Five instances, totaling six hours, were noted where hours posted to NUHRS exceeded the hours listed on the employee's timesheet.
3. Three instances, totaling seven hours, were noted where hours listed on the timesheet exceeded the hours posted to NUHRS. The employee may have worked more than the approved 17.5 hours per week in these instances.
4. Three consecutive days were noted where the employee's timesheet was blank and it did not list leave time taken, but 14 hours of vacation leave and 7 hours of sick leave were posted to NUHRS. These 21 hours of leave time exceeded the employee's approved 17.5 hour work week.

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5. Six *Employee Request and Authorization for Leave* forms for the employee that had been posted to NUHRS could not be located.
6. The hours worked by the employee were not always posted to NUHRS timely, resulting in delays in the employee receiving a paycheck. For example, the employee was not paid until January 2005 for hours worked in November 2004.
7. In two instances, the employee's sick leave was entered into NUHRS twice in error, resulting in the employee being paid twice.
8. The *Part-Time – Seasonal* timesheets lacked a supervisor's signature to certify or attest to the timesheet's accuracy. (The Executive Director signed the sheets as timekeeper to indicate that the hours worked had been entered into NUHRS, but did not certify the accuracy of the timesheets.) In one instance the timekeeper's signature was in pencil.
9. There was no written schedule to document the employee's formal work week.

These errors and exceptions resulted in the employee being overpaid \$632, based on her varying pay scales for the period 2003 to 2006.

Audit Recommendations:

- a) The Executive Director should certify each timesheet and ensure compliance with timekeeping requirements, as required by the June 30, 2005 memo issued by the Deputy County Executive for Compliance, on time and leave practices and supervisor's timekeeping responsibilities.
- b) *Employee Request and Authorization for Leave* forms should be prepared in a timely manner and retained on file. The forms should be completed in full, with all required signatures and dates.
- c) The Commission should continue to follow the county's progressive disciplinary process to address the actions of the employee who refuses to complete the *Employee Request and Authorization for Leave* forms. The Commission should consider charging the employee for leave without pay (UAWP) in these instances.
- d) The Executive Director's timesheets should coincide with the county's bi-weekly payroll cycle.
- e) The Commission must ensure that hours worked by part-time employees are entered promptly into NUHRS.
- f) The Commission should maintain a written work schedule for the part-time employee, and ensure that the hours worked per week do not exceed 17.5 hours.
- g) The errors noted in the posting to NUHRS, of the part-time employee's hours worked, should be corrected.

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- h) Part-timers should not be granted “informal” holiday time and any time improperly granted should be recovered.
- i) All signatures on the timesheet should be in ink.

- j) The timekeeper should initial the timesheet on a daily basis.

The exceptions noted during our audit testing, particularly the Commission’s failure to enter leave time taken into NUHRS, were so pervasive for the 2004-2006 audit period, that we recommend the administration institute a review of each employee’s time and leave records for the period. The Commission must bring its time and leave records up to date, ensure that all required leave slips have been prepared and approved, and that the days not posted to NUHRS, or left blank on the timesheet, are promptly completed and entered in NUHRS. Due to the delayed timing of many of the entries, the guidance and assistance of the Department of Human Resources, or an experienced personnel employee, should be sought to ensure that the entries are made properly, and the Comptroller’s Payroll Section should be advised of the corrections.

Audit Finding (6):

Family Leave and Supplemental Leave at Half Pay

The County offers CSEA employees, who are ill or disabled and have exhausted all their leave balances, Supplemental Leave at Half Pay (SLHP) at the discretion of department heads. An employee was granted SLHP for the periods of March 31, 2006 through September 4, 2006 and September 15, 2006 through October 22, 2006.

We found that the Commission entered 10 days of the employee’s SLHP, for the period of August 4, 2006 through August 17, 2006, into NUHRS twice in error. The duplicate NUHRS entry would have resulted in the employee being paid twice. However, we brought the error to the attention of the Comptroller’s Payroll Section and the Commission during the course of the audit, preventing the double payment. The Commission did not take three steps that could have prevented the error from occurring.

The Commission:

1. did not require the employee to prepare an *Employee Request and Authorization for Leave* form for the SLHP. Had the form been prepared, and had the payroll clerk signed and dated it when the time was entered into NUHRS, it is unlikely that the same form would have been entered twice;
2. failed to review the pre- and post-payroll NUHRS Advantage Reports issued to all county departments that would have listed the error;
3. failed to report the employee’s absence in a timely manner, resulting in the employee receiving her normal pay of \$1,721.55 for 10 days, September 15 – September 28, 2006, even though she did not have any accumulated sick leave to use. This erroneous payment would have been averted if the Commission reported the absence and returned her paycheck to the Comptroller’s Payroll Section for redeposit. Failure to report the absence necessitated the Comptroller’s

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Office to recover the pay through adjustments to the employee's subsequent checks after she was placed on SLHP.

Audit Recommendations:

The Commission should:

- a) enter SLHP into NUHRS in a timely manner;
- b) ensure that duplicate entries are not made in NUHRS by preparing *Employee Request and Authorization for Leave* forms for employees on SLHP, and completing the "Payroll Clerk" section to document the entry of the days into NUHRS. Additionally, the pre- and post-payroll NUHRS Advantage Reports issued to all county departments prior to and after each payroll period should be reviewed to ensure that NUHRS entries have been made correctly and are not duplicated; and
- c) promptly notify the Comptroller's Payroll Section when employees without available leave balances are absent, and ensure that such employee's paychecks are held for redeposit if necessary.

Audit Finding (7):

Overtime and Compensatory Time

We examined one of the Commission's ten full-time employee's overtime and compensatory time. The employee attended early morning and evening committee and Commissioner meetings, earning compensatory time. In a review of all 13 instances of overtime worked by the employee during the period of December 2004 through July 2005 and recorded in NUHRS, we noted the following exceptions:

- a) two instances where overtime worked was not listed on the bi-weekly timesheet;
- b) one instance where the timesheet indicated the employee worked from 9:30A.M. to 7:30 P.M. but the *Request and Authorization to Work Overtime* form indicated that the employee had worked overtime for only one hour that day, from 8:00 A.M. to 9:00 A.M.
- c) all 13 of the *Request and Authorization to Work Overtime* forms examined were missing "Requested by Supervisor" and "Verified by" signatures and dates;
- d) one instance where the hours of compensatory time earned were entered into NUHRS incorrectly as 2.75 hours instead of 2.25.

There were occasions where overtime was approved and entered into NUHRS months after the overtime was worked. For example, the employee's overtime on July 25, 2005 was approved by the Supervisor on September 23, 2005, and entered into NUHRS on April 4, 2006. This delay will cause an exception to be generated if the employee reports leave on timesheets and leave slips as compensatory time used when, in fact, the

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compensatory time earned has not yet been posted to NUHRS. The delay in approval and entry of overtime will also result in a delay in payment for those employees who choose to be paid rather than to receive compensatory time.

- e) We also reviewed documentation, correspondence and e-mails regarding overtime and compensatory time provided by the Executive Director and the Comptroller's Payroll Section during the course of the audit. We found that the Commission did not comply with county policies, ordinances and labor contracts regarding overtime compensation in the following instances:
 - 1. The Executive Director did not receive prior approval before permitting employees to work overtime. County Executive Directive No. 2-02 on Compensatory Time and Overtime requires employees to seek exemption from a freeze on compensatory time and overtime by sending a memo stating the necessity of the overtime to the County Executive's Office.
 - 2. Commission employees worked several events each year, including an annual Martin Luther King Day celebration held on the holiday. Employees who worked on holidays were entitled to overtime compensation; however those who worked on the 2003-2006 Martin Luther King Days were not compensated. For 2006, we estimate the value of this compensation at \$1,350. The Executive Director indicated that, until June 2006, she was unaware of the CSEA Agreement (Section 27-5) provisions governing holiday pay, which provided for such employees to receive the overtime rate for all hours actually worked, with a minimum of four hours to be credited as time worked.
 - 3. In February of 2007, the Commission forwarded a request to the Comptroller's Payroll Section for cash overtime and/or compensatory time for three employees for 59.90 hours worked dating back to 2003. In a test comparing the dates of the requested overtime/compensatory time to NUHRS records and related copies of timesheets on file from the prior audit of the EDV, we noted that:
 - a) for the Job Development Director, two hours of cash overtime were requested for April 3, 2003, a date where the NUHRS Leave Usages report indicates the employee was absent and used 6.75 hours of compensatory time;
 - b) for the Clerk Stenographer I, one hour of compensatory time was requested for October 1, 2003, however the timesheet indicates the employee worked from 8:00 A.M. to 3:45 P.M., with no overtime noted.

Audit Recommendations:

The Commission should:

- a) require all overtime worked to be entered on the bi-weekly timesheets;
- b) ensure that *Request and Authorization to Work Overtime* forms are fully completed, promptly reviewed, approved and entered into NUHRS;
- c) correct the ½ hour error noted in the posting of the employee's compensatory time;

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- d) ensure that employees work only the amount of overtime requested and approved;
- e) determine if any employees who worked on holidays are entitled to compensation and if so, consult with County administration to ensure that they are properly paid;
- f) determine if employees worked the three hours of 2003 overtime requested in 3a and 3b above and either correct the timesheets or disallow the overtime;
- g) review and document all additional hours of overtime requested for 2003 before payment is allowed; and
- h) ensure that all future requests for overtime and compensatory time are forwarded to the County Executive's Office for approval and the Comptroller's Payroll Section for processing in a timely manner.

Audit Finding (8):

Status of Employee on Lengthy Absence

A Human Relations Representative has been absent from the Commission since March 6, 2003, and is not receiving pay or health insurance. The Commission did not complete the forms necessary to terminate the employee (Civil Service form CS 39). The Commission is unsure of the current status of this employee, who is still listed in NUHRS on the Commission's roster as on an unpaid leave of absence.

Audit Recommendation:

The Commission should contact the Office of Human Resources for guidance on how to change the employee's status, in the NUHRS payroll system, to "terminated."

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Response to Comptroller's amended Draft Report of November 29, 2007 Audit of the Commission on Human Rights Limited Review of Time and Leave, 2004-2006

The Executive Director has read and reviewed the amended Draft Audit Report and the recommendations of the Office of the Comptroller. Attached for your review is the Commission's response from the Executive Director.

Audit Finding (1)

The commission was audited as part of the Economic Development Vertical (EDV) in 2003. The Commission was not involved in the drafting of the "corrective action plan" for the EDV vertical. Although there may have been "vertical" meetings, the Commission was not required to be present and was not present at every meeting. During the opening meeting for the current audit the Field Audit Supervisor verbally indicated that the comptroller's office could find nothing in writing to suggest that the Commission had been advised of the corrective action plan from the 2003 EDV audit. The document produced by the comptroller on August 28, 2007 is NOT the same document received by the Executive Director in March, 2005 (see attached).

Auditor's Follow-up Response:

A comparison of the two documents shows that the only difference between the two is that the version sent by e-mail on August 28, 2007, as an attachment file did not have the Chief Deputy Comptrollers initials written next to her name. The text of the memorandum was exactly the same.

It was not until the meeting on August 28, 2007 that the Commission's Executive Director (ED) received information - the document produced by the comptroller's office during that meeting, regarding the exact dates and hours that need to be corrected and entered into NUHRS. The ED now has the information, the corrections will be made.

Auditor's Follow-up Response:

The details of the corrections were all included in the attachment to our March 21, 2005 memo to the ED. The memo begins "we have received the attached memorandum, dated February 17, 2005 from the District Attorney. . ." If it was not attached, the Executive Director should have notified the Comptrollers Office and we would have provided a copy immediately.

In an effort to get the leave posting up to date the ED posted quite a bit of leave to the NUHRS system. Certainly errors were made. The ED was not experienced with the NUHRS system. Most departments in Nassau County have human resources personnel on staff with the primary responsibility of posting time and leave and monitoring the

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timesheets. No department heads post time and leave. The Commission did not have a time and leave/ timekeeper on staff. The ED consistently asked for assistance. The Nassau County Office of Human Resources, permitted a staff member to "teach" the ED how to enter time and leave. Some additional training was provided in the spring of 2006. Even with that information there were many questions and problems that arose that had NOT been addressed during the training. There were issues that arose fully 6-7 months *after* the training. Surely 10-15 minutes spent in a training class on a particular topic six months before the information was needed cannot be considered sufficient for perfect application, application without mistakes.

Auditor's Follow-up Response:

The Director of Human Resources' response to the audit (see APPENDIX II) states that the Executive Director attended four one-on-one training sessions since the beginning of 2006. The Executive Director should have requested additional guidance if it was needed.

CORRECTIVE ACTION:

- a) The Commission has hired a part-time clerical person (Clerk1) to perform the function of posting time and leave to the NUHRS system. The position request form was submitted on April 6, 2006, approved on April 25, 2006 by the County Attorney and on May 15, 2005 by the Budget Director. The position was filled on November 22, 2006.
- b) The time leave clerk will enter all leave taken into the NUHRS system on a timely basis, at the end of each pay period.
- c) Commission employees are required to properly record their hours worked on the timesheets and to submit time and leave slips for absences, tardiness and early departures.

Auditor's Follow-up Response:

We concur with the corrective actions to be taken by the Commission. We note, however that while the clerical person was hired on November 22, 2006, over a year ago, as of January 15, 2008, none of the corrections for the 154.75 days leave taken have been entered into NUHRS.

Audit Finding (2)

On May 11, 2004, the ED met with an assistant district attorney and an investigator at the district attorney's office, and was advised that the County Attorney had referred the Commission to the DA's office for investigation regarding time and leave. The ED was advised at that time that there were a "number" of leave days that the CRA had failed to post to NUHRS and that the reason for the investigation was to determine whether there was any criminal liability. Subsequent to that meeting, the ED relieved the CRA from

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timekeeping responsibilities. The final determination by the District Attorney was that there was no criminal liability (see attached).

In March, a memo dated March 21, 2005 was received from the Comptroller's office via email. That memo indicated that the CRA's access to NUHRS should cease and that said employee should be relieved of timekeeping responsibilities. In compliance with that memo, the ED promptly took the necessary steps to discontinue access to the NUHRS system. Although the March 21, 2005 memo indicated that a "hard copy" would follow the same was never sent. The dates cited by the comptroller in this report to be corrected were not corrected. Those dates were not made available to the ED until August 28, 2007. (See attached).

Auditor's Follow-up Response:

If the Executive Director did not receive the attachment, she could have notified our office and another copy would have been sent immediately. Alternatively, having been made aware of the existence of errors, the Commission could have compared the time sheets, leave slips and NUHRS reports to identify the errors.

Under separate copy, the ED received a letter from the District Attorney's Office (attached) which indicated that the investigation was concluded and that the matter was referred to the County Commissioner of Investigations.

For the entire selected audit period, the Commission did not have a timekeeper or payroll clerk. The Comptroller's Office, Office of Human Resources, various members of the administration, Counsel to the County Executive, DCEs, etc. were all aware of this fact. Leave was entered into the system by the ED who is neither a timekeeper nor a payroll clerk. Anyone with access to NUHRS has a user ID and a password that can be identified and must be used when accessing the system.

During the audit period, the CRA is said to have taken 76.25 days of leave that has not been entered but slips had been completed for 40 of those days. For the period of December 2002 and November 9, 2006, the date the current audit ended, 147 days is said to have been taken but half of those days were taken during the prior audit period, the same days previously discussed, the days that were NOT made available to the ED or the employee for correction. When the ED spoke with the CRA back in 2005, the CRA indicated that the comptroller's office would post the leave. Since the ED had NO information with which to post the leave, no leave could be posted. Further, since the CRA had been told that the Comptroller's office would make the correction the expectation was that the Comptroller's office would do so.

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Auditor's Follow-up Response:

Details of our findings were sent to the Commission. Had the Executive Director asked for the information again we would have provided it immediately, and on receipt of the Commission's response, details were again provided.

Since the CRA was under investigation by the DA, for not posting her leave, and probably had no interest in having her leave posted, it would have been prudent for the Executive Director to speak directly with the Comptroller's Office when the CRA claimed the Comptroller's Office would take care of it. The Comptroller's Office does not post leave for any other department and did not commit to do so in this case.

CORRECTIVE ACTION:

1. The ED will make adjustments and corrections to the CRA's leave balances for the dates/days noted in the audit provided those dates and hours are made available to the ED. The time and leave clerk will perform that task. If there are days owed beyond what the CRA has accrued, adjustments to pay back the time will be made to the CRA's paychecks until all leave has been accurately accounted.

Auditor's Follow-up Response:

Details were provided and the corrections should be made as soon as possible.

2. The Executive Director has requested and received an archived record of time and leave for ALL commission employees that will be used to determine what leave has been posted and what yet needs to be posted. The time and leave clerk will perform that task and post leave accordingly. Time and leave slips will be completed in accordance with leave taken as indicated on the timesheets and the NUHRS system.

3. The Executive Director met with the Office of Human Resources on September 7, 2007, to determine what assistance if any would be forthcoming. HR has indicated that assistance will be provided to the Commission's part-time payroll/time and leave clerk in setting up spreadsheets for each commission employee, for each pay period from 2004 forward, review the spreadsheets with the clerk to prepare the same for entry into the NUHRS system and then perform a check with the clerk to determine whether leave that should have been posted was posted properly. Timesheets and time and leave slips will be matched and absences and absences due to tardiness and early departures will be charged against vacation leave, sick leave, personal leave and compensatory time.

Auditor's Follow-up Response:

We concur with the corrective actions to be taken by the Commission. We reiterate our recommendations that the Commission:

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- *review pre and post-payroll NUHRS advantage reports prior to and after each payroll period to ensure that NUHRS entries were made correctly and were not duplicated;*
- *ensure that employees prepare Request and Authorization for Leave forms for all leave events, ensure that all leave is entered into NUHRS and require that the Payroll Clerk sign the slip when the leave is entered into NUHRS to help avoid duplicate entries of leave; and*
- *consider progressive discipline if repeated instances of tardiness continue.*

Audit Finding (3)

The Commission's full-time executive director has been employed at Nassau Community College as a substitute and adjunct professor since 1995. The ED has served as village trustee/Deputy Mayor for the Village of Freeport since 1997. The ED held both of these positions when hired by the Commission and confirmed by the legislature in 2001. Prior to employment with the Commission a request to continue teaching at the college was made to the then County Attorney. Permission was granted with the proviso that the confidentiality of cases in the commission be maintained at all times and that the ED, at a minimum, devote to the county, the required number of hours per pay period. The Commission board members were advised of the teaching position when the ED met with them, prior to their recommendation to hire her as the full-time Executive Director. Each year these positions and the income earned from them have been included in the financial disclosure form submitted by the ED.

During meetings with several Deputy County Executives discussions were had and permission was granted to work "flex time". Although the County generally operates between the hours of 9:00am and 4:45pm, the Commission participates in a variety of activities, events, meetings, etc. that occur before and after those hours. The Commission and the ED attend meetings and events in the evenings after 4:45pm and on weekends. Once each month, Commission meetings are scheduled to begin at 5:00pm.

Since 1995, the ED has taught at Nassau Community College on Saturday mornings between 8:45 am and 12:00 noon. During the selected audit period, the ED taught a weekday class and a Saturday class. In addition, during this selected audit period, the ED substituted for a colleague who underwent heart bypass surgery.

Even though classes are scheduled to be held during a specific time frame all classes do not run for the entire class period. All classes are not one-hour and fifteen minutes in length. Nassau Community College is a commuter school, all students and faculty commute to the college, many from the five boroughs of New York City. There are many events that naturally alter the regular class schedule- class start and end time - such as course syllabus, specific daily lesson plan, weather, traffic, exams and quizzes, class projects, speakers, etc.

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February 17, 2006

On February 17, 2006 the ED attended an event in the evening for New Life Business Institute, an organization which trains women moving from welfare, jail, rehabilitation programs and domestic violence shelters to work. Several other County employees/department heads, deputies, program directors, etc. attended the event. Since the event occurred on a Friday evening, before the President's Day Holiday, it is reasonable to conclude that the indication of 2.30 hours the Ed spent there was not recorded on the ED's timesheet.

Auditor's Follow-up Response:

The Executive Director certified on a timesheet that she worked from 8:00 am to 3:15 pm with no lunch. We reiterate our recommendation that timesheets reflect actual hours worked.

March 21, 2006

The class had previously been instructed to meet at the college's CCB building for the College's annual sexual harassment presentation; the ED, in the capacity of ED of the Commission on Human Rights, was a scheduled participant. However, on March 21, 2006, she left Winthrop University Hospital emergency room about 6:00am, where she had been with her mother and father from about 8:00pm the night before, waiting with her father who was to be admitted. She left the hospital, went home to shower and change and got her children off to school; then she went to the class to remind the students to attend the sexual harassment session. She then went to the commission. There is no conflict on March 21, 2006. The class did not meet as scheduled, instead the class met at the sexual harassment program in the CCB. There is no conflict.

Auditor's Follow-up Response:

The Executive Director certified that she worked for the County from 9:15A.M. to 4:45 P.M., with no lunch. The Executive Director's response leaves unresolved how she could have fulfilled her teaching schedule for both her 8:30 A.M. to 9:45 A.M. and her 10:00 A.M. to 11:15 A.M classes while concurrently working for the County.

October 21, 2005

The ED was scheduled to substitute for a class that met between 11:00am and 12:15pm. The ED proctored an exam. In such instances, the exam proctor stays with the class until the last student completes the exam. It is not unusual for the class period to conclude in less time than the scheduled class period.

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Auditor's Follow-up Response:

We stand by our finding.

The substitute forms are completed by the legal studies department secretary and presented to the substitute for review and signature.

The executive director regularly maintains her timesheet in accordance with county policy and previous instructions to log the hours worked, to work a minimum of 67.50 (10 x 6.75) hours per pay period and to note the days on which lunch is taken and the amount of time taken for lunch.

Auditor's Follow-up Response:

We stand by our finding. As stated in the report, we found six instances where the Executive Director did not work the minimum required number of hours in a pay period.

CORRECTIVE ACTION:

1. The ED will not accept teaching assignments for classes that meet during the Commission's regular operating hours 9-4:45, Monday through Friday.
2. The ED will continue to properly and contemporaneously log her time.

Auditor's Follow-up Response:

The Executive Director's decision to not accept teaching assignments during the Commission's normal operating hours should resolve the conflict issues going forward. The Commission did not address our recommendation that the Executive Director's accumulated leave balances be charged for nine hours and 12 minutes to adjust for the bi-weekly periods at the Commission that she did not work the required hours.

Audit Finding (4)

Proper segregation of duties is essential to optimal management, efficiency and productivity for any organization. Proper staffing facilitates proper segregation of duties. The Commission on Human Rights has one executive director, no deputy director, one supervising investigator, one intercultural relations specialist, one community services representative, one community services assistant, two full-time investigators, one part-time investigator, one full-time clerk/steno and, since November 2006, one part-time clerk. For the entire audit period there was NO one to perform the posting of time and leave. The ED sought assistance from a number of sources, (see attached e-mails)

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including the administration. After completing a survey for the administration the ED received an email from Chief of Compliance who indicated that segregation of duties needs to be discussed but when queried by the ED for suggestions, none was forthcoming. Also assistance from Human Resources was solicited and the assistance rendered by human resources was to teach the ED how to enter time and leave. Many of the other aspects of timekeeping and payroll clerking were not addressed. During a human resources meeting held on December 13, 2006, the HR Director indicated that HR "helps" the smaller department with HR "matters".

The ED sent her timesheets to Counsel to the County Executive for his signature – his assistant, specifically indicated to the Commission's ED that Counsel was only signing, not processing, processing had to be done in the Commission. (See attached).

Auditor's Follow-up Response:

Time and Leave is primarily a clerical function. As such, the Executive Director should have delegated the function to its clerk.

The ED has had to devote an inordinate amount of time to time and leave other than supervisory. For several months, the ED spent at least one day per week on time and leave only, that, in addition to the other duties of a department head.

The ED is and was, during the entire selected audit period responsible for the overall management and supervision and evaluation of staff, investigation of cases, meeting with other departments and agencies for the annual student human rights awareness conference, the annual Martin Luther King, Jr. Birthday celebration, departmental and county staff meetings, meetings with the legislature, legislative counsel, the county attorney, Suffolk Count attorney, Suffolk County Commission on Human Rights, Erase Racism, etc. regarding new legislation such the domestic worker's bill of rights and amendments to the county code for discrimination in housing, reporting to the commission board, preparation of the budget and annual reports for the commission and a whole host of other "department head" responsibilities.

At the inception of the audit the ED was working to update time and leave records for as far back as 2004 and sought help from wherever it would come, including the comptroller's office payroll section. The comptroller's payroll clerk responsible for the Commission's payroll and time/leave regularly brought matters to the attention of the executive director. Issues such as errors in posting, timeliness of postings or adjustments to leave balances, etc. Since the ED was "learning" while "doing" mistakes were made and assistance was needed to make the corrections. Some assistance was also rendered by the Human Resources office. The comptroller's office did not perform the time and leave function for the Commission. There were occasions when corrections had to be made and they were made by the ED under the supervision of the payroll auditor, to show the ED how to make the corrections. The NUHRS system is complex and it takes much time and practice to become fully familiar with the system.

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Auditor's Follow-up Response:

The Comptroller's Payroll Section spent an inordinate amount of time assisting the Commission in correcting errors. This situation should be resolved as the timekeeper becomes fully trained and the Commission's records are brought up to date.

The Commission requested an employee to perform the time/leave/payroll functions on many occasions. On May 15, 2006, the week before the audit commenced, the request for the position was approved.

In the opening meeting for this audit, which was informative, the ED was advised by the comptroller's office that current time should not be entered until the "old" timesheets and leave slips were entered to avoid issues of excess accumulations and anniversary date bonuses, adjustments and the like. Therefore, the ED instructed the new part-time payroll clerk to review the timesheets and time/leave slips and the archived comptroller's records for inconsistencies and then to use that information as preparation for entry into NUHRS. The time/leave clerk has performed tasks such as the employment paperwork and payroll for the Commission's summer youth employment program. To date, she has NOT received formal time and leave/ NUHRS system training.

Auditor's Follow-up Response:

The Director of Human Resource's response to the audit findings indicates the part-time employee attended "approximately two" one-on-one training sessions with a human resource assistant.

CORRECTIVE ACTION:

1. The Commission is working to ensure that time and leave is entered on a timely basis. The hiring of a payroll clerk will permit a dedication of time and effort to the time/leave/payroll function. Input and assistance from Human Resources will permit the Commission to update the time and leave records for all Commission employees by the end of November 2007.
2. The payroll function is now performed by the part-time clerk 1 title.
3. The ED enters only the payroll clerk's, and on occasion, the part-time investigator's time for payroll purposes.
4. The Executive Director has requested training for the payroll clerk. As soon as the training is scheduled by the Office of Human Resources, the employee will attend. In the meantime, the Commission will receive assistance from HR to update the records.

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5. The Commission's payroll clerk will also need help from the comptroller's office as those records are updated. Adjustments in payroll and leave balances will need to be made.

Auditor's Follow-up Response:

We concur with the corrective actions taken by the Commission. We note that the Commission's response does not address our recommendation that the timekeeping and payroll clerk duties be segregated. We reiterate our recommendation that different employees perform the functions of timekeeper, supervisor and payroll clerk.

Audit Finding (5)

The ED's time and leave was not entered by employees in the County Executive's Office. (See attached e-mail dated October 21, 2005 to Linda Caliendo., assistant to Bill Cunningham, Counsel to the County Executive from Renaire Frierson, Executive Director, NCCHR.)

When this audit began, the fact that the Commission's time and leave records were not up-to-date was discussed; this was the basis for the ED's numerous requests for assistance.

In March of 2005, the Commission relocated for the third time since 2001, from the Old Courthouse to 240 Old Country Road, Suite 606. The Commission's copier, refrigerator, the ED's desk chair along with a number of files and boxes were misplaced and have not been located since the move.

Progressive discipline was instituted and has improved attendance and compliance with the time/leave rules. In May 2006 when the audit began, the disciplinary hearing had not been held; that hearing was held in March, 2007.

Since there was no timekeeper and no payroll clerk, no such signatures were marked on the time records and time and leave slips. Although the ED was "acting as", she is NOT a timekeeper or payroll clerk. The ED did sign the leave slips in the "supervisor" space. Each time the hours are entered into the system the timesheets for the part-timers are signed by the ED as supervisor and to indicate "[entry] into NUHRS".

Auditor's Follow-up Response:

The Executive Director took responsibility for the timekeeping and payroll clerk functions. The employee who performs those functions must sign the forms to indicate approval and to fix accountability for the functions performed.

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The ED regularly discusses the part-timers' schedules and staff schedule changes with staff.

CORRECTIVE ACTION:

1. At the end of each pay period, the payroll clerk will audit the timesheets for hours worked and leave taken and will prepare the "HR" spreadsheet and present the same along with the timesheet to the ED for review and signature.
2. Leave slips will be entered and signed by the payroll clerk and supervisor and filed with the timesheet.
3. Disciplinary action will be taken as necessary and to the extent necessary for any employee who fails to comply with county policy and procedures for time and leave.

Auditor's Follow-up Response:

The Commission's response does not address our recommendations that:

- *the Executive Director's timesheets coincide with the county's bi-weekly payroll cycle;*
- *the Commission ensure that hours worked by part-time employees are entered promptly into NUHRS;*
- *the Commission maintain a written work schedule for the part-time employee, and ensure that the hours worked per week do not exceed 17.5 hours;*
- *the Commission correct the errors noted in the posting of the part-time employee's hours worked to NUHRS;*
- *part-timers should not be granted "informal" holiday time and any time improperly granted should be recovered;*
- *all signatures on the timesheet should be in ink; and*
- *the timekeeper should initial the timesheet on a daily basis.*

Audit Finding (6)

During the selected Audit period, the commission had one employee (HR Rep II) who was out ill. This employee left in late December 2005, for a fairly routine procedure with the indication and expectation of returning to work after the Martin Luther King Jr. holiday. Subsequently, major complications resulted, including a coma and critical care. The ED could not communicate with the employee. At the point when the SLHP paperwork would have been completed, when the employee did NOT return within the expected time frame, the employee was UNABLE to complete the SLHP request and

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authorization form. When she left there was NO expectation that she would NOT return in a matter of weeks, for which she had sufficient sick leave. There was no need at that time to complete the SLHP request and authorization form. As soon as she was able to do so, the necessary paperwork and documentation were completed and secured.

The employee returned just after Labor Day 2006. Subsequently there was a relapse and she was out sick again. There was no way to know how long she would be out. After she was absent for more than a few days, the ED communicated that information to the payroll auditor who provided vital information. The ED took the required steps to correct a payroll overpayment. The "absence" was not reported in a timely matter. Initially it was not an "absence" but simply a day or so of sick leave. There was no way to know until the absence was of such duration that it would be so.

CORRECTIVE ACTION:

1. The overpayment was corrected in 2006.
2. SLHP paperwork will be kept on file for all employees in case of possible extended absences due to illness.

Auditor's Follow-up Response:

The Commission's response does not address our recommendations that it should:

- *prepare leave slips on behalf of employees who are out on extended absence and have the employee sign the slip upon their return;*
- *enter SLHP into NUHRS in a timely manner;*
- *ensure that duplicate entries are not made in NUHRS by preparing Employee Request and Authorization for Leave forms for employees on SLHP, and completing the "Payroll Clerk" section to document the entry of the days into NUHRS. Additionally, the pre and post-payroll NUHRS Advantage Reports issued to all county departments prior to and after each payroll period should be reviewed to ensure that NUHRS entries have been made correctly and are not duplicated; and*
- *promptly notify the Comptroller's Payroll Section when employees without available leave balances are absent, and ensure that such employee's paychecks are held for redeposit if necessary.*

Audit Finding (7)

Overtime cannot be entered in NUHRS until it has been approved by a DCE. Since 2005 the Commission has not "reported" to a DCE but to Counsel for the County Executive. Counsel for the County Executive does not, under the Nassau County Charter, have

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“signing” authority. Since 2001, the Commission has “reported to” several DCEs and a number of others in the administration (Hezekiah Brown, Tony Cancellieri, Kevin Lowry, Peter Sylver, Patrick Duggan, Robert Shelly, and Bill Cunningham) who were not DCEs with DCE signing authority.

The ED sought permission and was granted permission verbally by the County Executive for overtime/ compensatory time regarding the MLK events in a meeting with members of the MLK committee including; Julius Pearse, James Rice, Ramona Battle and Reggie Tuggle, DCE Hez Brown and Peter Sylver. While prior written authorization might not have been received due to a variety of issues such as administrative action and changes beyond the control of the ED, (see attached) no overtime was authorized by the ED without first getting permission to grant the same from a DCE.

Auditor's Follow-up Response:

The County Executive Directive No. 2-02, issued January 3, 2002 froze all overtime, but states that “you may request a specific exemption from this freeze by stating in a memorandum to me the governmental necessity for the proposed compensatory time or overtime.” We found no evidence of a request written to the County Executive or that the County Executive or a Deputy County Executive granted specific exemptions.

County Directive 031-2004 indicated that overtime must be closely monitored by the department head who would be responsible for extremes in overtime worked. In any event, permission was granted verbally in meetings and then followed up with written permission time and again as early as March 2002 for dates as early as January 2002. There was NO failure to comply with County policies, ordinances, directives and labor contracts. In fact, part of the discussion with one of the DCEs focused on labor contracts and the County's obligation to pay employees for overtime if worked.

Since the time and leave function/duties and the NUHRS system were new to the ED and since the primary focus was getting the records up-to-date, there were a number of CSEA provisions regarding matters such as mileage reimbursement, meal money for late meetings and Holiday pay for the MLK holiday. The Commission on Human Rights has been the lead agency in the County's Martin Luther King, Jr. Celebration for more than 20 years. The County Executive, Legislators and various department heads attend the events. Commission employees have worked this holiday every year for more than twenty years and the MLK day hours regularly appeared on the timesheets, there was no notice to the ED of corrections that needed to be made for that error or omission.

The ED had received in various meetings and discussions with the then DCE, a general permission to authorize overtime for certain commission employees for certain recurring meetings and activities. The request for overtime approval dating back to 2003 referred to in the audit report was first sent to the then DCE on August 5, 2003. Unfortunately that DCE left County service without signing the request. Then the request then took a rather circuitous path through several others in the administration that had no authority to

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sign, refused to sign or passed it along to another to sign. After much time, the request was finally signed. The request was properly and timely made and due to administrative changes and the various "reporting" authorities for the Commission, the request was NOT signed in a timely fashion.

The ED is dismayed that despite the weight of documentation provided to the Comptroller's Office demonstrating a pattern and practice of compliance with county policies regarding requests for permission from a DCE or similarly positioned authority, there is no mention that said procedure was followed by the ED and that the failure to "have" permission was not because it had not been sought or requested in a timely manner.

Auditor's Follow-up Response:

We stand by our audit finding that the Executive Director permitted employees to work overtime without first obtaining approval.

CORRECTIVE ACTION:

1. The ED will continue to request permission to grant compensatory time in advance in accordance with past practice and county policy.
2. The compensatory time due to Commission employees for hours worked on the MLK holidays will be posted to the system.

Auditor's Follow-up Response:

The Commission's response indicates that it will request overtime in advance in accordance with county policy. We recommend that it ensure that it has received approval for the overtime before permitting employees to work overtime hours.

The Commission's response does not address our recommendations that it should:

- *require all overtime worked to be entered on the biweekly timesheets;*
- *ensure that Request and Authorization to Work Overtime forms are fully completed, promptly reviewed, approved and entered into NUHRS;*
- *correct the 1/2 hour error noted in the posting of the employee's compensatory time;*
- *ensure that employees work only the amount of overtime requested and approved;*
- *determine if employees worked the three hours of overtime in 2003, as they claimed, (see 3a and 3b in the audit finding) and either correct the timesheets or disallow the overtime;*
- *review and document all additional hours of overtime requested for 2003 before payment is allowed; and*
- *ensure that all future requests for overtime and compensatory time are forwarded to the County Executive's Office for approval and the Comptroller's Payroll Section for processing in a timely manner.*

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Audit Finding (8)

A Human Relations Rep I has been absent from the Commission since February 2001. The ED regularly requested information regarding the termination of this employee. The ED was advised by the office of Labor relations that Labor Relations would handle the termination. The ED provided to that office the information requested to commence the termination proceedings. To date, the employee remains on the Commission's employee roster. (See attached)

CORRECTIVE ACTION:

1. The ED has already provided to HR information regarding the employee for follow-up regarding the status and the means for removing the employee from the Commission's employee roster. The ED will continue to communicate with HR to resolve the issue regarding this employee.

Auditor's Follow-up Response:

We concur with the corrective action taken by the Commission.

APPENDIX II

Human Resource's Response and Auditor's Follow-up

Audit Finding (1):

In accordance with our mission, the Office of Human Resources is dedicated to the recruitment, retention, and development of a superior workforce. One of the critical components that contribute to the success of our mission is the training and development of staff at all levels.

The Office of Human Resources conducts various levels of trainings for departmental staff engaged in the process of NUHRS time and leave and payroll functions. Training is done on an on-going basis to ensure that departments are in compliance with County rules and regulations and to educate staff on all current time and leave policies. It is our goal to provide support to departments that require a particular focus to their time and leave management. The Office of Human Resources also prepared and distributed a very comprehensive training manual as a resource and to reinforce trainings done. Additionally, group quarterly meetings are held with all departmental HR representatives to review various HR processes.

According to our records, the Executive Director of the Human Rights Commission attended approximately four one-on-one training sessions since the beginning of 2006 with the Human Resources Associate who is our training representative with responsibilities that include NUHRS training. These sessions provided specific instruction on time and leave entry and timekeeping responsibilities. Our records further indicate that the Executive Director also attended a training session in May of 2006 with our Administrative Director of Human Resources. This training provided education on several topics including benefits, time and leave, prior service calculation, and intranet usage.

Our records further indicate that the part-time employee hired to take over the Human resources function in November of 2006 also attended approximately two one-on-one training sessions with the Human Resources Associate who is our training representative with responsibilities that include NUHRS training.

Auditor's Follow up Response:

The Commission's response indicates that, to date (September 21, 2007) the part-time clerk has not received formal time and leave/NUHRS system training.

It should be noted that, within the last year, Civil Service has rolled out an on-line processing system to all departments. The on-line system has allowed departments to process personnel actions in a more expeditious and efficient manner; however the system limits the involvement and access of outside departments because it only permits an actual employee of that particular department to input information. Civil Service has conducted trainings for departments in the usage of this system. Most personnel actions require information to be inputted into both systems: Civil Service and NUHRS in order to complete processing.

Auditor's Follow up Response:

We recommend that Human Resources ensure that the Commission's part-time clerk is fully trained to carry out all her timekeeping responsibilities.

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Audit Finding (2):

It was brought to our attention recently that there were irregularities with a Community Research Assistant's time and leave balances between NUHRS and the employee's time sheets. This was also discussed when we met with the Executive Director on September 7, 2007.

We have prepared a plan to work with the current Human Rights timekeeper to review this employee's time from 2002 to current to ensure that current balances are correct and up to date. It is our understanding that the Executive Director has already requested the archive time and leave records for this review to commence. The plan includes the need to compare and examine precise NUHRS entries, timesheets and time slips from 2002 to present.

Human Resources will review the department's findings before any corrective NUHRS entries are to be done and then will continue to do spot reviews quarterly to ensure balances are properly maintained. We anticipate that Human Rights will be current with their time and leave by the end of November/December.

We will further assist and oversee the department's time and leave review for the remainder of Human Rights employees to ensure that all entries were properly posted and balances are made current.

Auditor's Follow-up Response:

We commend Human Resources for its plan to provide the Commission with oversight and assistance in bringing its time and leave records up-to-date.

Audit Finding (3):

It is our understanding that full-time County Employees are permitted to work multiple teaching positions at Nassau Community College. We will revisit this issue to ensure that the needs of the primary county job are being met and the employee has approval from their immediate supervisor.

It should be noted that when it was brought to our attention that the Executive Director of Human Rights no longer had a person to handle the timekeeping functions for their department the County was in the middle of a hiring freeze. We worked diligently with the department and the Budget office and were able to secure the approval for a part-time position in May 2006. The position was filled in November 2006.

Auditor's Follow-up Response:

We concur with Human Resources plan to review situations where county employees hold teaching positions to ensure that the needs of the primary county job are met.

Audit Finding (4):

While we agree that that the proper segregation of duties is essential to good internal control it is our experience that in smaller departments this is quite challenging. Sometimes in a small

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department there is overlap of duties because there is not sufficient administrative staff to properly and effectively perform the functions.

We have assisted smaller departments with educational trainings in NUHRS, time and leave management and other various specific HR related areas. We have worked with smaller departments with similar operational challenges and they are now in compliance and current with their time and leave. We met with the Executive Director and addressed the matter by training her in the area of NUHRS entries so that that the department could, in the interim, stay current with time management.

Auditor's Follow-up Response:

We concur with the actions taken by Human Resources.

Audit Finding (5):

We have a plan in place to assist the Human Rights department to review time and leave archive reports, timesheets, time slips and current time and leave entries. (Please refer to response to Audit Finding #2)

Auditor's Follow-up Response:

We concur with the actions to be taken by Human Resources.

Audit Finding (6):

We will be working with the Executive Director and the current time and leave representative to have them trained in the specific areas of Family Medical Leave and Supplemental Leave (half pay).

Auditor's Follow-up Response:

We concur with the actions to be taken by Human Resources.

Audit Finding (7):

The overall review of time and leave will include the review of compensatory time and overtime. We will work with the department to provide recommendations on corrective measures to properly record all overtime events.

Auditor's Follow-up Response:

We concur with the actions to be taken by Human Resources and recommend that the guidance provided stresses the need to obtain the County Executive's approval for overtime in advance of permitting overtime to be worked.

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Human Resource's Response and Auditor's Follow-up

Audit Finding (8):

The Office of Human Resources will follow-up with the Office of Labor Relations on the status of the inactive employee and provide information to the Executive Director. We also will provide instructions on how to properly remove this inactive employee effectively from the payroll.

Auditor's Follow-up Response:

We concur with the actions to be taken by Human Resources.

Outstanding issue:

Timesheets-

It was recently brought to our attention that the Executive Director's current timesheets have not been signed by a higher authority due to the following reasons:

- Reassignments in the reporting structure.
- Prior to the appointment of the new board, the Chairman was responsible for signing however a new board has been appointed. It is our understanding that the newly appointed board has not yet convened.
- Questions have arisen whether the Chairman of the Board of Human Rights (a non-paid county position) is appropriate to sign Executive Director's Timesheet.

We will follow-up with administration officials and legal for further determination.

Auditor's Follow-up Response:

We concur with the actions to be taken by Human Resources.