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To: Thaddeus Jankowski
Nassau County Assessor

From: Lisa S. Tsikouras
Deputy Director of Field Audit

Date: May 8, 2009

Subject: Limited Review of Bereavement Leave and Timesheets – County Assessor’s Office

We reviewed selected time and leave records during the period January 1, 2006 through June 30, 2008 maintained by the Department of Assessment (“the Department”) in order to determine if Bereavement Leave was granted in compliance with the terms of the governing Collective Bargaining Agreement and County Ordinance. Of the 245 Civil Service and Ordinance employees in the Department during the audit period, we reviewed selected time and leave records for three Civil Service Employee Association (“CSEA”) employees. These records were selected for review based on our risk analysis of Bereavement Leave posted to NUHRS.

Under the CSEA Collective Bargaining Agreement (“Agreement”), employees are granted either one or three days Bereavement Leave depending on the relationship of the deceased to the employee. In addition, the policy of the Department requires that the relationship of the deceased to the employee be noted on the Leave Request Form to ensure that the proper number of days is granted.

Audit Finding 1:

No Relationship Noted When Bereavement Leave Taken

We found one employee used three days of Bereavement Leave on two different occasions in 2006. On both occasions, the relationship of the deceased to the employee was not indicated on the Leave Request Form as required by Department policy. Because the relationship was not documented, we could not determine if the employee was granted paid Bereavement Leave for which he or she was not entitled.

The review of the selected Bereavement Leave granted to the other two employees was found to be in compliance with the CSEA Agreement and Department policy.

Audit Recommendations:

The Department should ensure compliance with the Agreement and Department policy by requiring that the relationship of the deceased to the employee be documented on the Leave Request Form.

With the implementation of InTime, the Department supervisors should not approve Bereavement Leave unless the relationship of the deceased is indicated in the comment box, as required by the County's InTime Policies and Procedures.

Audit Finding 2:

Bereavement Leave Usage Not Posted to NUHRS

During our review of the records for the three CSEA employees selected for testing, we found that although one employee requested and used three days of Bereavement Leave in 2007 as documented on the timesheet (Form 3024), only two days were posted to NUHRS. Based on the relationship stated on the Leave Request Form, the employee was entitled to three days of Bereavement Leave. When the auditors notified the Department of the oversight, the third day of Bereavement Leave usage was entered into NUHRS.

Audit Recommendation:

The Department should ensure that the payroll clerk posts all Bereavement Leave to NUHRS.

Audit Finding 3:

Excessive Number of Bereavement Days

We reviewed a total of seven occurrences of Bereavement Leave usage for the three CSEA employees. We found one occurrence where the employee was granted four consecutive days of Bereavement Leave when entitled to only three.

On June 14, 2007, the employee submitted a Leave Request Form to take June 20, 2007 as a vacation day. On June 19, 2007, the employee went on Bereavement Leave for three days. On July 2, 2007, the employee submitted for approval one Leave Request Form for each day of Bereavement Leave. The days requested for Bereavement Leave were June 19th, 21st and 22nd. These dates spanned two pay periods.

The original vacation day Leave Request Form was subsequently changed and posted as Bereavement Leave for a total of four Bereavement days for the one occurrence. According to the payroll clerk, this occurred because upon review of the timesheet, it appeared that the employee who was entitled to three days of Bereavement Leave had only taken two days of Bereavement Leave with another day taken as a vacation day. This error went undetected because the fourth Bereavement day taken fell in the next pay period. As a result, the employee's other accrued leave was overstated.

Audit Recommendations:

In cases where Bereavement Leave is taken at the beginning or the end of a pay period, the Department timekeeper should review the prior or subsequent pay period's Form 3024 to determine if additional leave has been taken.

The employee's record in NUHRS should be corrected to reflect that vacation leave should have been charged for the June 20, 2007 incorrect Bereavement Leave posted.

The matters covered in this report have been discussed with officials of the Department during this audit. On April 14, 2009, we submitted a draft report to the Department with a request for comments. The Department's comments, received on May 1, 2009, are included as an appendix to this report.

APPENDIX

INTEROFFICE MEMO

DATE: 5/1/2009

TO: Lisa S. Tsikouras, Deputy Director of Field Audit
Nassau County Comptroller's Office

FROM: Thaddeus J. Jankowski, Jr., County Assessor

RE: Review of Bereavement Leave and Timesheets

First, thank you for taking the time to audit the bereavement leave and timesheets for the Department of Assessment. As the newly appointed Assessor for Nassau County, I am very interested in any recommendations as to how to make this Department run more smoothly and efficiently.

After reviewing the audit, I am taking steps to make sure that the recommendations that have been made are going to be put into effect immediately. With a department of approximately 250 full-time employees, the difficulties faced by our personnel division with regard to the review of time and leave are tremendous. With that being said, however, we will be making every effort to ensure that the oversights made in the past will not happen again. We will conduct periodic internal reviews of the Department's time and leave to ensure that it is in compliance with the CSEA agreement and department policy. With the implementation of the County's new InTime system and better oversight, we will be able to avoid instances, such as the ones sighted in the audit, in the future.

Again, thank you for your time and I look forward to working with you and the Nassau County Comptroller's Office in the future.

Auditor's Follow-up Response:

We concur with the Department's plan to conduct periodic reviews of the Department's time and leave. The reviews should include specific steps to ensure that:

- *employees identify their relationship to the deceased in the comment box, as required by the County's InTime Policies and Procedures; and*
- *all Bereavement Leave is posted to NUHRS.*

We reiterate our recommendation that the employee's record in NUHRS should be corrected to charge vacation leave for the June 20, 2007 incorrect posting of Bereavement Leave.