

OFFICE OF THE NASSAU COUNTY COMPTROLLER



Nassau County Living Wage Law 2021 Annual Report

May 3, 2022

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COMPTROLLER**

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This report is also available on our website at: <https://www.nassaucountyny.gov/audits>

Executive Summary

Purpose:

The Nassau County Comptroller's Office is responsible for monitoring, investigating, and auditing compliance with the Nassau County Living Wage Law.

In accordance with this responsibility, the Office of the Nassau County Comptroller submits an Annual Report to the County Executive and the County Legislature summarizing and assessing the implementation and compliance with the Law during the preceding year. This report covers calendar year 2021.

Introduction:

The Nassau County Living Wage Law ("Law") was enacted by the Nassau County Legislature in 2006¹, and took effect January 2007. The Living Wage Law establishes a Living Wage, including requirements for health benefits or a health benefit supplement. Additionally, full-time employees receive a minimum of 12 paid days off per year. Part-time employees who work at least 20 hours per week receive proportionate compensated days off.

As a result of the Law, covered workers in Nassau County have seen increases in their hourly wages in each of the years following the implementation of the Law. In 2021, the hourly Living Wage rate calculated based upon a Consumer Price Index increase which was approximately 4.4%, was capped at 3.5% in accordance with the Law.²

Since the Law became effective in 2007, the Comptroller's Office has released 49 Living Wage audit reports encompassing 38 different contractors. Overall, a total of 2,114 instances of underpayments consisting of \$1,075,827 in underpaid wages and an additional \$418,085 in under-accrued compensated time off was identified, for a total of \$1,493,912. The Comptroller's Office continues to perform audits, respond to employee complaints and inquiries received, and monitor providers that were reviewed previously to ensure that they remain in compliance with the Law.

The Comptroller's Office reviews selected new providers who have received contracts with the County to ensure that they are in compliance with their contract regarding the Living Wage.

2021 Calendar Year Summary:

- On August 1, 2021, the hourly Living Wage rate in Nassau County was increased to \$15.20. The health benefits supplement remained at \$2.37. If an employer does not provide health benefits to its employee, the total rate will be \$17.57

¹ Nassau County Living Wage Law, Title 57 of the Miscellaneous Laws of Nassau County.

² CPI for all urban consumers (CPI-U) for the area New York-Newark-Jersey City, NY-NJ-PA for December 2020-December 2021.

Executive Summary

- The Comptroller’s Office in 2021 released a Living Wage audit of Peace Valley Haven, an emergency shelter provider. Significant findings of this audit include:
 - Poor internal controls were noted regarding cash disbursements; as proper segregation of duties did not exist, and inadequate supporting documentation was noted.
 - Peace Valley Haven did not exercise proper stewardship of funds by failing to follow Federal guidelines, by incurring expenses not allowable with not-for-profit funds.
 - Peace Valley Haven failed to report certain vendor and professional service payments to taxing authorities.
 - Questionable oversight existed over the financial and operational functions of Peace Valley Haven. The Executive Director was on an extended leave of absence that precluded this essential employee from fulfilling daily responsibilities.
- The Comptroller’s Office performed four follow-up reviews of previously released Living Wage audits to determine if audit recommendations were implemented. All four of these audits revealed instances of underpayment of wages and accrued compensated leave time. The follow-up review of All Metro Healthcare resulted in 117 employees receiving a total of \$33,996 for underpaid wages and 89 employees receiving a total of \$112,249 for compensated leave time. The follow-up review of HDDIC resulted in employees receiving a total of \$8,220 for underpaid wages and \$52,556 for compensated leave time. The other two follow-up reviews indicated less significant underpayment amounts.
- The Comptroller’s Office also performed an analysis of 168 Nassau County employees who filed complaints alleging they were not being paid the Living Wage. Over \$435,000 was paid to employees for back pay owed to them due to being paid below the Living Wage Law rate. In addition, the hourly rate was adjusted to the Living Wage rate for employees eligible for and not receiving the Living Wage rate pursuant to the rates contained in collective bargaining agreements.

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Background

The Living Wage Law

All discussions of the Law in this report refer to the Law in existence in 2021, unless otherwise noted. The Law was last amended on January 21, 2010; the amendments took effect on March 22, 2010.

Living Wage Rates

The Living Wage rate is reevaluated on August 1st of each year. The Consumer Price Index for All Urban Consumers (CPI-U) is used to determine if an increase in the rate should take place. The rate may increase by a percentage equal to the change in the New York Metropolitan Area All Urban Index as promulgated by the Bureau of Labor Statistics of the United States Department of Labor for the period of June of the preceding year to June of the current year. The Living Wage Law states “in no event shall such rate increase be greater than three and one-half percent.” The Medical Care in New York-Newark-Jersey City, NY-NJ-PA rate is used to determine the health benefit supplement.

On August 1, 2021, the Living Wage rate increased to \$15.20 and the Health Benefit Supplement remained at \$2.37. If an employer does not provide health benefits to its employee, the total rate will be \$17.57. These rates will stay in effect until August 1, 2022.

The Law also mandates that full-time employees receive 12 compensated days off per year for sick leave, vacation, or personal reasons. The Law states that paid holidays may be counted toward the provision of the required 12 compensated days off. Part-time employees who work at least 20 hours per week receive proportionate compensated days off.

The table below provides the historical Living Wage rates and health benefit supplement since the Law was implemented:

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Exhibit I

LIVING WAGE LAW RATES				
EFFECTIVE DATES		HOURLY RATES		
FROM	TO	WITH HEALTH BENEFITS	HEALTH BENEFIT SUPPLEMENT	WITHOUT HEALTH BENEFITS
January 1, 2007	July 31, 2008	\$9.50	\$1.50	\$11.00
August 1, 2008	July 31, 2009	\$10.50	\$1.55	\$12.05
August 1, 2009	July 31, 2010	\$11.50	\$1.60	\$13.10
August 1, 2010	July 31, 2011	\$12.50	\$1.66	\$14.16
August 1, 2011	July 31, 2012	\$12.90	\$1.71	\$14.61
August 1, 2012	July 31, 2013	\$13.11	\$1.80	\$14.91
August 1, 2013	July 31, 2014	\$13.35	\$1.86	\$15.21
August 1, 2014	July 31, 2015	\$13.58	\$1.92	\$15.50
August 1, 2015	July 31, 2016	\$13.59	\$1.95	\$15.54
August 1, 2016	July 31, 2017	\$13.73	\$2.05	\$15.78
August 1, 2017	July 31, 2018	\$13.98	\$2.09	\$16.07
August 1, 2018	July 31, 2019	\$14.27	\$2.14	\$16.41
August 1, 2019	July 31, 2020	\$14.51	\$2.25	\$16.76
August 1, 2020	July 31, 2021	\$14.69	\$2.37	\$17.06
August 1, 2021	July 31, 2022	\$15.20	\$2.37	\$17.57

Application of the Law

The Law applies to the following types of contracts and leases entered into by the County after January 1, 2007:

- Service contracts of \$25,000 or more; financial assistance contracts³ for more than \$50,000 and where the employer has at least 10 employees; and
- leases of property⁴ owned or controlled by the County.

The Law also applies to County subcontractors, County lessees and contractors of recipients of financial assistance from the County. Nassau Community College employees are covered by the Law, as are the College's contractors/subcontractors, and their employees. However, student workers at the College are not covered.⁵

³ Nassau County Living Wage Law §2 "County financial assistance" shall mean any grant, loan, tax incentive or abatement, bond financing, subsidy or other form of assistance of more than fifty thousand dollars which is realized by or provided to an entity having at least ten employees by or through the authority or approval of the county.

⁴ Ibid.

⁵ Ibid.

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The Law does not apply to vendors who enter into the following types of contracts with the County:

- service contracts and financial assistance for providers of childcare services, pre-school services and early intervention services⁶;
- contracts where services are incidental to the delivery of products, equipment or commodities⁷; or
- inter-governmental contracts and financial assistance contracts for industrial development bonds, community development block grants and enterprise-zone investments⁸.

The Law exempts those employees who are:

- under 18 years of age and are claimed as dependents for federal tax purposes and are employed as an after-school or summer employee⁹;
- employed as trainee in a bona fide training program consistent with federal and state Law where the training program has the goal that the employee advances into a permanent position¹⁰;
- disabled and who are covered by a current sub-minimum wage certificate issued to the employer by the United States Department of Labor, or if they would be covered by such a certificate but for the fact that the employer is paying a wage equal to or higher than the federal minimum wage¹¹; or
- covered by a bona fide collective bargaining agreement provided that the Law is expressly referenced in the agreement.¹²

Rules

The Law provides for rulemaking:

The Nassau County Living Wage Rules of the Comptroller and County Executive were last amended on December 15, 2021. They can be found on the Comptroller's Office website: www.nassaucountyny.gov/1597/Living-Wage

- **The Comptroller** has promulgated Rules as they relate to monitoring and enforcement of the Law. The primary purpose of the Rules is to outline the responsibilities of covered employers, and to prescribe the method for valuating fringe benefits in relation to waiver

⁶ Nassau County Living Wage Law §3 (c) (3) (2010).

⁷ Nassau County Living Wage Law §2 (2010).

⁸ Ibid.

⁹ Nassau County Living Wage Law §3.

¹⁰ Nassau County Living Wage Law §3 (c) (1) (B) (2010).

¹¹ Nassau County Living Wage Law §3 (2010).

¹² Nassau County Living Wage Law §10 (c) (2010).

requests. Under the “Record Keeping & Reports” section of the Rules it states that covered employers must maintain payroll records for their covered employees including, but not limited to, the number of hours worked each day for each employee, base rate of wages for each employee and a record of compensated days off.

- **The County Executive** has promulgated a separate set of Rules to address procedures governing the Living Wage Law and to clarify certain terms. The Rules identify the terms that apply to requests for waivers from the requirements of the Law and establish the procedures for a waiver request.

Monitoring and Enforcement of the Law by the Comptroller’s Office

The Law charges the Nassau County Comptroller with the responsibilities of monitoring, investigating and auditing compliance with the Law.¹³ Since the Law’s inception, the Comptroller’s Office through its monitoring powers, has continued to make progress in achieving the objective of bringing as many covered employers as possible into compliance with the Law¹⁴.

The Comptroller’s Office also obtains from the Office of Real Estate Services any significant new leases entered into by the County that are subject to the Living Wage Law. The Law defines a county lease as “any lease, concession agreement or other agreement authorizing any party to occupy, use, control or do business at property owned or controlled by the County.”

- In 2021, the County did not enter into any new significant leases.

The selection of vendors for audit encompasses construction management engineering firms, food service providers, emergency shelter providers and home healthcare agencies.

In performing Living Wage audits, the Comptroller’s Office has been able to identify shortfalls in payments of both wages and compensated time off. Exhibit II below summarizes the financial results of our findings for the Living Wage audits issued from 2008-2021.

¹³ Nassau County Living Wage Law §7 (a) (2010).

¹⁴ Ibid.

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Exhibit II

SUMMARY IMPACT OF LIVING WAGE AUDITS ISSUED FOR THE YEARS 2008 - 2021						
Year Issued	<i>Wages</i>		<i>Compensated Time Off</i>		<i>Totals</i>	
	Amount Recovered (\$)	# of Underpayment Instances	Amount Recovered (\$)	# of Underpayment Instances	Total Amt. Recovered (\$)	# of Underpayment Instances
2008-2021	\$1,075,827	977	\$ 418,085	1,137	\$1,493,912	2,114

Since the Law's inception, Auditors have noted over 2,100 instances of contractor non-compliance with the Living Wage Law, amounting to \$1,493,912 in recovered payments to employees.

The data for individual audits between 2008 and 2021 is included as Appendix A.

2021 Living Wage Audits

A Living Wage audit report of an emergency shelter provider and four follow-up reports were issued in 2021. Living Wage audits are a component of most contract compliance audits conducted by the Comptroller's Field Audit Division.

The Comptroller's Office Field Audit Division also concluded a review of Nassau County employees who filed complaints alleging they were not paid the Living Wage. The results of this review were provided to the Administration who performed additional analysis and subsequently paid 304 employees a total of \$435,269. In addition, the hourly rate was adjusted to the Living Wage rate for employees eligible for and not receiving the Living Wage rate pursuant to the rates contained in collective bargaining agreements.

The summary impact of the audit issued in 2021 totaled \$13,055 of underpayments affecting 11 employees, is shown in Exhibit III below:

Exhibit III

2021 Summary of Employee Underpayments Identified							
Name of Auditee	<i>Wages</i>		<i>Compensated Time Off</i>		<i>Totals</i>		
	Dollars Identified	# of Non-Compliance Instances	Dollars Identified	# of Non-Compliance Instances	Dollars Identified	Non-Compliance*	Employees Assisted
Peace Valley Haven	\$ 1,264	1	\$ 11,821	21	\$ 13,085	22	11

* The number of instances is higher than the number of employees assisted because in some instances the same employee was impacted by both a living wage underpayment and a compensated time off underpayment.

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Below is a summary of the 2021 audit findings:

Peace Valley Haven

Peace Valley Haven, a 501(c)(3) non-profit organization, has a contract with Nassau County to provide emergency shelter services to homeless adult men. The audit found that:

- Questionable oversight exists over the financial and operational functions of Peace Valley Haven;
- Peace Valley Haven has not exercised proper stewardship of funds by not following Federal guidelines; Auditors noted over \$236,000 in withdrawals that could not be explained;
- Poor internal controls were noted regarding cash disbursements, as proper segregation of duties did not exist, and inadequate supporting documentation was noted;
- Peace Valley Haven failed to report certain vendor and professional service payments to taxing authorities totaling over \$78,000; and
- Evidence was not provided that Peace Valley Haven granted employees compensated time off as required by the Living Wage Law.

Audit Follow-Up – Bethany House

Bethany House is an emergency shelter provider for women and children. A Living Wage audit of this agency was completed on October 8, 2020. The original audit contained nine findings and 26 recommendations. The follow-up review of Bethany House revealed that 100% of the audit recommendations had been implemented. This illustrated Bethany House's dedicated efforts towards strengthening its internal controls to improve the accuracy and efficiency of its operations.

This demonstrates the effectiveness of follow-up reviews, which are intended to ensure that the audit's recommendations are implemented.

Audit Follow-Up – ADD/ADHD

ADD/ADHD is an emergency shelter provider that provides housing to families or single adults. A living wage audit of this agency was completed on February 20, 2019. The original audit had six findings and a total of 15 recommendations. The follow-up review indicated that ADD/ADHD had not implemented many of the recommendations of the audit.

- Although ADD/ADHD stated they paid the employees, they did not always document the type of payment issued.
- ADD/ADHD did not provide proof of payment for two of the 12 employees identified in the audit that did not receive earned compensated time off.
- ADD/ADHD did not provide supporting documents showing all employee compensation after 2016 was fully reflected on W-2 forms.

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- ADD/ADHD failed to provide evidence that all employees were screened through the NYS Division of Criminal Justice Services Sex Offender Registry.

Audit Follow-Up – All Metro Healthcare

All-Metro Healthcare is an agency that has a contract with Nassau County to provide personal care services to recipients of Medicaid. The audit was completed on December 10, 2018. The original audit had four findings and 11 recommendations. The follow-up review indicated that all of the audit recommendations were either implemented or are in the process of being implemented.

The follow up review resulted in 117 employees receiving a total of \$33,996 for underpaid wages and 89 employees receiving a total of \$112,249 for compensated leave time.

Audit Follow-Up – HDDIC

HDDIC, a 501(c)(3) non-profit organization, has a contract with Nassau County to provide emergency shelter to families and single adults. The audit was completed on December 30, 2020. The original audit had four findings and 11 recommendations. The follow-up review indicated that all of the recommendations have either been implemented or are in the process of being implemented.

The follow-up resulted in employees receiving a total of \$8,220 for underpaid wages and \$52,556 for compensated leave time.

Nassau County Payroll Compliance with the Living Wage Law

A review of employee complaints for Nassau County's compliance with the Living Wage Law was completed on July 30, 2021. A total of \$435,269 was determined by the Administration to be owed and was paid to employees for back pay owed to them for being paid below the Living Wage rate. Additionally, the County instituted a living wage adjustment for all employees whose pay is below the Living Wage Rate.

Penalties for Non-Compliance

When an employer fails to comply with the Law after being notified in writing by the County, among other penalties, the Law originally allowed the County to impose a fine "in the amount of \$500 for each week for each employee found not to have been paid in accordance with this title." In light of the significant number of instances of non-compliance, in 2009 the Committee recommended that the Law be amended to increase the maximum allowable fine that may be imposed by the County. These changes were implemented when the Law was amended, effective March 22, 2010, as follows:

1. Upon the issuance of the first written notice of a violation of this title an employer shall be fined in the amount of \$500 each week for each employee found not to have been paid in accordance with this title;
2. If within thirty days after such employer receives the first written notice of violation, such employer fails to cure such breach, such employer shall reach a second notice of such

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violation and shall be fined in the amount of \$1,500 each week thereafter for each employee found not to have been paid in accordance with this title;

3. If, within thirty days after such employer receives a second notice of violation, such employer fails to cure such breach, such employer shall receive a third notice of such violation and shall be fined in the amount of \$2,500 each week thereafter for each employee found not to have been paid in accordance with this title.

No fines for non-compliance with the Living Wage Law had been issued in the past. The Living Wage Advisory Committee and the Comptroller's Office have recently been focusing on enforcement of the Living Wage Law.

In December 2021, the County Executive amended the Rules of the County Executive relating to the Living Wage law by adding a new Section 9, entitled "Enforcement" (see Appendix C). The amendment creates a process by which employers who are allegedly in violation of the Law will have a reasonable opportunity to cure or face fines. If they fail to cure, they could be subject to a hearing at the Nassau County Department of Consumer Affairs.

The new section of the Rules also will provide a process by which the Comptroller's Office and the contracting department can seek to quickly remedy violations of the Law when the Comptroller's Office receives a complaint. Under the amended Rules, the employer can be notified of complaints of violations prior to the Comptroller's Office conducting an audit. Using this approach, employees who were mistakenly underpaid may be able to be compensated quickly, rather than awaiting the results of an audit.

Waivers

County contractors may request an annual waiver from the requirements of the Law from the County Executive's Office. Section 9 of the Law sets forth the eligibility criteria that must be met to grant a waiver. A contractor granted a full waiver is not required to pay its employees the Living Wage rate for the year the waiver is granted. However, the contractor remains subject to Federal and State minimum wage requirements. All waiver requests are reviewed by the County Executive's Office for completeness and compliance with the required criteria. Not all requests for waivers are granted.

In 2021, seven agencies submitted applications for waivers. The County Executive's Office granted three waivers and four applications are pending.

There are several criteria that can be used by contractors to receive a waiver. The two most common are as follows:

1. The highest paid officer or employee of such contractor earns a salary which, when calculated on an hourly basis, is less than six times the lowest wage or salary paid by the contractor. Also taken into account for this computation are benefits, including but not limited to dividends, a car, and health insurance.
2. The Contractor's compliance with the requirements of the Law will increase their expected total annual budget in an amount greater than ten percent of the prior fiscal year budget.

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In 2010, the amended Law added the requirement that fringe benefits be included as part of the determination of the highest paid officer's total salary. The Law provides for the Comptroller to determine the method of valuing the fringe benefits in making this determination. Included in the Compensation Ratio calculation are items such as bonuses, stock options, educational assistance, housing costs, etc.

Exhibit IV below provides summary information about Living Wage waiver activity from 2017-2021.

Exhibit IV

Summary of Living Wage Waiver Activity 2017 - 2021						
Year	# Waivers Requested	Granted Full	Granted Partial	Request Withdrawn	Request Pending	Request Denied
2017	12	8	2	0	0	2
2018	9	6	2	0	0	1
2019	12	8	2	0	1	1
2020	6	5	0	0	1	0
2021	7	3	0	0	4	0

Resources and Outreach

The Comptroller's Office provides a variety of resources and outreach measures regarding the Law, as summarized below:

Living Wage Compliance Hotline

- In 2021, the Comptroller's Office received 14 Living Wage complaint calls through the multilingual Living Wage hotline. The hotline, (516) 571-WAGE, connects callers directly with staff in the Comptroller's Office during business hours so complaints can be submitted over the phone. The hotline number is clearly noted on Living Wage posters which are in English and Spanish, and available on the Comptroller's website. Complaints may also be submitted online or via regular email, and the forms to file the complaints are on the Comptroller's website <https://www.nassaucountyny.gov/1600/Living-Wage-Complaint-Form>.
- In addition to information provided on the Comptroller's webpage, information on the Law is provided over the phone upon request, as we recognize not all workers have access to the internet.
- Living Wage posters are distributed to County vendors, the Living Wage Advisory Committee and provided multiple times during the year to various press outlets in an effort to reach as many employees as possible.

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Website

The Comptroller's Office Living Wage website (www.nassaucountyny.gov/livingwage) contains information about the Law, including:

- the current Living Wage rates;
- the complete copy of the current Law;
- the Living Wage Rules of the Comptroller and the County Executive;
- Living Wage posters both in English and Spanish, which include the current rates and the Living Wage Compliance Hotline number;
- Complaint Forms to report instances of non-compliance;
- annual Living Wage Law reports for the years 2007-2020;
- all Living Wage audit reports issued by the Comptroller's Office;
- definitions of a covered employee;
- listing of the Living Wage Advisory Committee members;
- links to Living Wage Compensation Ratio Forms; and
- pending Living Wage waiver requests.

Living Wage Poster

- The Comptroller's Office created a living wage poster to explain the Law in simple format. Posters are available in English and Spanish and may be downloaded from the website. The posters list the current living wage rates and the employee's right to compensated days off; they also display the Comptroller's Office Living Wage Hotline and email address to allow individuals to contact the Comptroller's Office with questions and employee complaints. (See Appendix B for 2021 Living Wage posters in English and Spanish).
- The Comptroller's Rules require that Living Wage notices be posted in a conspicuous manner at all relevant work sites. The posters are updated annually to reflect the increased living wage rates which become effective on August 1st of each year.

The Living Wage Advisory Committee

A Living Wage Advisory Committee comprised of labor leaders and Living Wage advocates, meets to discuss ways to improve the effectiveness of the Law. The Living Wage Advisory Committee held its first meeting November 2007. This is the 14th year that the Committee has been meeting.

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Exhibit V lists the Committee members as of December 31, 2021.

Exhibit V

Living Wage Advisory Committee Members as of December 31, 2021	
John Durso	Long Island Federation of Labor, Chairman
Matty Aracich	Building and Construction Council of Nassau and Suffolk
Walter Barton	National Association of Letter Carriers Branch 6000
Roger Clayman	Long Island Federation of Labor
Debra Hagan	Transit Workers Union Local 252
Nikki Kateman	Political and Communications RWDSU Local 338
Nick LaMorte	CSEA Retired/AFSCME Delegate
Onika Shepard	Service Employees International Union Local 1199
Lisa Tyson	Long Island Progressive Coalition
Jerry Laricchiuta	Long Island Region President

Along with the Comptroller's Office team (Deputy Comptrollers, Counsel, Field Audit and other Comptroller staff), representatives from the County Executive's Office and the County Attorney's Office are also present at the Advisory Committee's meetings.

Four Living Wage Advisory Committee meetings were held during 2021, with three of the four meetings conducted via Zoom. The following key topics were discussed:

- The Comptroller's Office suggested the development of Regulations where the County can approach a contractor against whom a Living Wage Law complaint has been received via a correspondence or notice. This would allow the vendor to respond to this notice with their position and to cure.
- The County Executive's Office approved regulation changes that will help strengthen enforcement of the Law.
- The Living Wage Advisory Committee acknowledged the true meaning of the term "essential workers" during the pandemic, which include hard working individuals from the various labor unions they represent.
- Follow-up reviews continue to be performed by the Comptroller's Field Audit unit to ensure vendors are being held accountable.

Appendix A - Summary of Employee Underpayments Recovered 2008-2021

SUMMARY OF EMPLOYEE UNDERPAYMENTS IDENTIFIED LIVING WAGE AUDIT REPORTS ISSUED 2008 - 2021							
Year Audit Issued	Name of Auditee	Wages		Compensated Time Off		Totals	
		Dollars Recovered	# of Instances of Non- Compliance	Dollars Recovered	# of Instances of Non- Compliance	Total Dollars Recovered	Total # of Instances of Non- Compliance
2008	Aides At Home *	\$ -	-	\$ -	-	\$ -	-
	Allen Health Care Services	\$ -	-	\$ 45,119	103	\$ 45,119	103
	First Choice Home Care, Inc.	\$ -	-	\$ 6,290	45	\$ 6,290	45
	LI Care At Home *	\$ -	-	\$ -	-	\$ -	-
	New York Health Care Inc.	\$ 6,350	26	\$ -	-	\$ 6,350	26
	Premier Home Health Care Services, Inc.	\$ 15,683	70	\$ -	-	\$ 15,683	70
	Tender Loving Care Health Care Services, Inc.	\$ 54,140	39	\$ 10,015	27	\$ 64,155	66
2009	A&B Healthcare Services, Inc.	\$ 572	30	\$ 26,067	45	\$ 26,639	75
	ABLE Health Care Service, Inc.	\$ 168	2	\$ 12,126	79	\$ 12,294	81
	Island Search	\$ 107,563	116	\$ 84	2	\$ 107,647	118
	Jzanus Home Care, Inc.	\$ -	-	\$ 35,925	132	\$ 35,925	132
	PHC Services, Ltd.	\$ 58,042	75	\$ 9,569	36	\$ 67,611	111
	Randstad US	\$ 294	2	\$ 31,952	41	\$ 32,246	43
	VIP *	\$ -	-	\$ -	-	\$ -	-
2010	Allen Health Care Services	\$ -	-	\$ 33	3	\$ 33	3
	First Choice Home Care, Inc. *	\$ -	-	\$ -	-	\$ -	-
	Pathways to Independent Living *	\$ -	-	\$ -	-	\$ -	-
	PHC Services, Ltd.	\$ 3,489	17	\$ -	-	\$ 3,489	17
	Premier Home Health Care Services, Inc.	\$ 156	3	\$ 5,056	51	\$ 5,212	54
	South Shore Home Health Services	\$ -	-	\$ 5,424	67	\$ 5,424	67
2011	Family Aides	\$ 1,159	15	\$ 1,612	24	\$ 2,771	39
	G.E.M. Health Care Agency	\$ -	-	\$ 3,507	59	\$ 3,507	59
	LI Center for Independent Living *	\$ -	-	\$ -	-	\$ -	-
	Long Beach Reach	\$ 989	1	\$ -	-	\$ 989	1
	Uniondale Community Center	\$ 1,468	2	\$ -	-	\$ 1,468	2
2012	A&B Healthcare Services, Inc. *	\$ -	-	\$ -	-	\$ -	-
	Cottage Home Care, Inc. *	\$ -	-	\$ -	-	\$ -	-
	Jzanus Home Care, Inc	\$ 8,039	100	\$ -	-	\$ 8,039	100
2013	Bethany House	\$ 10,055	14	\$ -	-	\$ 10,055	14
	Community Housing Innovations, Inc.	\$ 1,810	15	\$ -	-	\$ 1,810	15
	Glory House Recovery	\$ 1,523	1	\$ -	-	\$ 1,523	1
	Peace Valley Haven, Inc.	\$ 122,264	38	\$ -	-	\$ 122,264	38

Notes:
 * These Living Wage Audit Reports noted no instances of wage or compensated time off underpayments to employees.
 ** A list of employees covered under the living wage law, along with the necessary payroll and time and leave records, were not provided. Therefore, due to this scope limitation, we could not determine amounts owed or number of instances of non-compliance.
 *** No records were provided, therefore we could not determine amounts owed or number of instances for this emergency shelter.

Continued on Next Page

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Appendix A - Summary of Employee Underpayments Recovered 2008-2021

SUMMARY OF EMPLOYEE UNDERPAYMENTS IDENTIFIED LIVING WAGE AUDIT REPORTS ISSUED 2008 - 2021 (Continued)							
Year Audit Issued	Name of Auditee	Wages		Compensated Time Off		Totals	
		Dollars Recovered	# of Instances of Non- Compliance	Dollars Recovered	# of Instances of Non- Compliance	Total Dollars Recovered	Total # of Instances of Non- Compliance
2014	Peace Valley Haven, Inc.	\$ 16,735	15	\$ -	-	\$ 16,735	15
	Utopia Home Care Inc. *	\$ -	-	\$ -	-	\$ -	-
2015	Eager to Serve, Inc.	\$ 5,116	13	\$ 4,266	8	\$ 9,382	21
	microMEDIA®	\$ 461,466	38	\$ 3,846	14	\$ 465,312	52
2016	Armor Correctional Health Services, Inc.	\$ 10,398	30	\$ 889	7	\$ 11,287	37
2017	CH2M Hill Engineering, PA	\$ 292	2	\$ -	-	\$ 292	2
	Able Health Care Services, Inc	\$ 31,604	4	\$ 435	8	\$ 32,039	12
	Allen Health Care Services, Inc	\$ 74	1	\$ 256	7	\$ 330	8
	Gibbons, Esposito & Boyce Engineers, PC	\$ 14,661	8	\$ 2,424	8	\$ 17,085	16
	Dover Gourmet **	\$ -	-	\$ -	-	\$ -	-
2018	All Metro Health Care	\$ 100,167	165	\$ 123,073	152	\$ 223,240	317
2019	ADD/ADHD Housing Group Inc.	\$ 30,600	26	\$ 16,988	21	\$ 47,588	47
	Personal Touch Home Care of Long Island	\$ 1,390	9	\$ 7,509	47	\$ 8,899	56
	An Emergency Shelter Provider***	\$ -	-	\$ -	-	\$ -	-
2020	Bethany House	\$ 76	3	\$ 1,243	24	\$ 1,319	27
	HDDIC, Inc.	\$ 8,220	96	\$ 52,556	106	\$ 60,776	202
2021	Peace Valley Haven, Inc.	\$ 1,264	1	\$ 11,821	21	\$ 13,085	22
Totals		\$ 1,075,827	977	\$ 418,085	1,137	\$ 1,493,912	2,114

Notes:

* These Living Wage Audit Reports noted no instances of wage or compensated time off underpayments to employees.

** A list of employees covered under the living wage law, along with the necessary payroll and time and leave records, were not provided. Therefore, due to this scope limitation, we could not determine amounts owed or number of instances of non-compliance.

*** No records were provided, therefore we could not determine amounts owed or number of instances for this emergency shelter.

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Office of the Nassau County Comptroller
Living Wage

IMPORTANT NOTICE FOR WORKERS

The Nassau County Living Wage
is
\$17.57 per hour
or
\$15.20 with health benefits

(Rate Effective August 1, 2021 through July 31, 2022)

Employees who work 20 hours or more per week are entitled to receive paid days off including paid holidays. (Days off are earned based on hours worked.)

If you work for a County contractor or lessee, the Living Wage Law may apply to you. If you have any questions about your eligibility, or if you believe your employer is not complying with the Law, please contact:

Office of the Nassau County Comptroller
LIVING WAGE HOTLINE at (516) 571-WAGE
(516-571-9243)

You may also visit our website at www.nassaucountyny.gov/LivingWage and click on Living Wage for more information, or to obtain a complaint form

Complaints will remain confidential

You may also contact us by e-mail at ReportItReformIt@nassaucountyny.gov

Please Note that the Living Wage Law **DOES NOT** apply to the following:

- Contracts for child-care services, sleep away camp services for the disabled, pre-school services and early intervention services.
- Contracts in which services are incidental to the delivery of products, equipment or commodities.
- Inter-governmental contracts and financial assistance contracts for industrial development bonds, community development block grant loans and enterprise-zone incentives.
- Contracts for less than \$25,000.
- Employees under 18 years of age who are claimed as dependents for federal tax purposes and who are working as an after-school or summer employee.
- Trainees in a bona fide training program.
- Disabled employees covered by a current sub-minimum wage certificate issued to the employer by the United States Department of Labor or if he/she would be covered by such a certificate but for the fact that the employer is paying a wage equal to or higher than the minimum wage.
- Student interns working for Nassau County and student workers working for Nassau Community College.
- Medicaid funded assisted living program facilities that were providing services within Nassau County prior to 2006 and that continue to provide such services.

UPDATED 08/01/2021



Oficina del Contralor del Condado de Nassau

AVISO IMPORTANTE PARA LOS TRABAJADORES

El Living Wage del Condado de Nassau es **\$17.57 por hora or** **\$15.20 con beneficios de salud**

(Válido desde el 1 de Agosto de 2021 hasta el 31 de Julio de 2022)

Los empleados que trabajan 20 horas o más por semana tienen derecho a recibir días libres pagados incluyendo días festivos. (Los días libres se obtienen en función de las horas trabajadas.)

El Living Wage es un salario mínimo que se aplica a los empleados que trabajan para un contratista o arrendatario del Condado. Si tiene alguna pregunta sobre su elegibilidad o si cree que su empleador no está cumpliendo con esta Ley, por favor contactar:

Office of the Nassau County Comptroller
LIVING WAGE HOTLINE: (516) 571-WAGE
(516-571-9243)

También puede visitar nuestro sitio web en www.nassaucountyny.gov/LivingWage para más información o para obtener un formulario de queja.

*** Las quejas se mantendrán confidencialmente ***

Puede también contactarnos via e-mail:

ReportItReformIt@nassaucountyny.gov

Por favor tenga en cuenta que la Ley de Living Wage NO aplica a los siguientes:

- Contratos para servicios de cuidado de niños, servicios de campamento para discapacitados, servicios preescolares y servicios de intervención temprana.
- Contratos en los cuales los servicios son incidentales a la entrega de productos, equipos, o mercancías.
- Contratos intergubernamentales y contratos de asistencia financiera para bonos de desarrollo industrial, préstamos de subvenciones en bloque para el desarrollo comunitario e incentivos para zonas empresariales.
- Contratos por menos de \$25,000.
- Empleados menores de 18 años que son reclamados como dependientes para propósitos de impuestos federales y que trabajan como empleados después de la escuela o en el verano.
- Aprendices en programas de entrenamiento de buena fe.
- Empleados discapacitados cubiertos por una certificación del salario sub-mínimo actual emitido al empleador por el Departamento del Trabajo de los Estados Unidos o si ellos pudieran estar cubierto por tal certificación, pero de hecho el empleador esta pagando un salario igual o mayor al salario mínimo actual.
- Estudiantes de pasantía que trabajan para el condado de Nassau y estudiantes trabajando para el Nassau Community College.
- Localidades para los programas de vivienda asistida financiadas por Medicaid que brindaban servicios dentro del condado de Nassau antes del 2006 y que continúan brindando dichos servicios.

UPDATED 08/01/2021

9. Enforcement

a. Procedure for settlement of violations and issuance of fines pursuant to Living Wage Law § 7.

1. Where the Comptroller’s Office has made findings that an “employer”, as defined under section 2 of the Living Wage Law, that contracts with the County has violated the Living Wage Law, the Comptroller’s Office shall refer a report of their findings to the relevant contracting department and the County Attorney’s Office.

2. If the contracting department and County Attorney’s office find that the report demonstrates a violation of the Living Wage Law, such contracting department shall direct the County Attorney’s Office to issue a notice of violation to the employer, notifying the employer that if the employer fails to cure the violation within 30 days, the County may pursue any rights or remedies available pursuant to Living Wage Law § 7(d)(i)-(iii) and (v). If the breach is not cured or a resolution is not negotiated within 30 days, the contracting department may request the County Attorney’s Office to initiate action pursuant to Living Wage Law § 7(d)(i)-(iii) and (v).

3. Such contracting department shall also direct the County Attorney’s Office, on behalf of the County, to issue the employer a separate Notice of Violation pursuant to Living Wage Law § 7(d)(iv). The Notice of Violation shall indicate that as of the date the Notice of Violation is received, the employer will be fined in the amount of \$500 each week for each employee found not to have been paid in accordance with the Living Wage Law. The Notice of Violation will also indicate that such fines will be rescinded if the employer cures the violation within 30 days of the issuance of the Notice of Violation. The Notice of Violation will also specify a hearing date for such violations, to be held no sooner than 30 days from the issuance of the Notice of Violation. Such Notice of Violation shall be sent by email and certified mail.

i. The hearing for the Notice of Violation will be held before a Department of Consumer Affairs hearing officer. The subject employer may submit a written opposition refuting the fine by email to the hearing officer and County Attorney’s Office no later than 10 days prior to the hearing date, and the County Attorney’s Office may submit a written reply to the hearing officer no later than 1 day prior to the hearing date. The hearing officer has discretion to grant adjournments of the hearing date and/or the briefing schedule, upon request by a party. The parties may consent to adjournments or extensions.

ii. The parties may negotiate a settlement regarding fines issued without requiring the consent of the hearing officer and must notify the hearing officer of any such settlement.

iii. The employer and/or the employer’s legal counsel appear at the hearing, and, where permitted at the discretion of the hearing officer, other relevant parties that can offer evidence or explanation on behalf of the employer may appear. The hearing officer keeps the record of the hearing. The violation is presented by the County Attorney’s office. The County Attorney’s office may call upon a member of the Comptroller’s Office to offer evidence or explanation. After the presentation of the County Attorney’s Office, the employer may then offer evidence to refute or mitigate the facts presented. The County

Appendix C – Rules of the County Executive – Section 9 Enforcement

Attorney's Office also explains why a violation was issued and the legal basis of the violation.

iv. At the conclusion of the hearing, the hearing officer weighs the evidence and credibility of the arguments and will issue a report and recommendation to the Commissioner of Consumer Affairs, as the designee of the County Executive, and will send a copy to the employer and the County Attorney's Office, regarding whether a violation has occurred, and whether to assess a fine, and if so, the amount of the fine, in accordance with Living Wage Law § 7(d)(iv).

v. The report and recommendation of the hearing officer may be appealed by the employer to the Commissioner of Consumer Affairs, a copy of which shall be provided by the employer to the County Attorney's Office, within 14 days of receipt of the report and recommendation. The County Attorney's Office may submit a response to the appeal within 7 days of receipt of such appeal. The Commissioner will then issue a final determination to accept or reject the report and recommendation, in whole or in part.

vi. Fines shall be paid to the County Treasurer's Office within 30 days of the Commissioner's determination, regardless of whether a CPLR Article 78 petition challenging the determination has been filed.

vii. Once the 30-day cure period after issuance of a violation has elapsed, the County Attorney's Office is stayed from issuing additional fines related to the alleged violation until a final determination has been issued by the Commissioner of the Department of Consumer Affairs regarding such alleged violation.

b. Referral to Contracting Department. In addition to any other authority the Comptroller has to monitor, investigate, and audit employers that contract with the County under the Living Wage Law, where the Comptroller receives a complaint alleging a violation of the Living Wage Law, the Comptroller may forward the complaint to the relevant contracting department, and advise the department to contact such employer to request that the employer provide an explanation in writing regarding the complaint.

