

EXECUTIVE SUMMARY

The purpose of this review is to verify the presence of employees at their assigned job locations and also to determine that the units properly authorize and correctly account for employee absences.

The Office of Public Integrity (OPI) accounted for all employees assigned to the units tested. However, we noted the following exceptions.

- ♦ OPI noted that three employees assigned to the Bureau of Recreation, who were not working at the time of our visit, had their time cards improperly coded to reflect duty hours worked. Two of these instances resulted when the employees worked on another day but inadvertently, on their timecards, recorded these duty hours on the day of our visit rather than the day they actually worked. The third instance occurred when an employee arrived to the job site significantly late but coded his timecard as duty time for his entire scheduled workday. As a result, it appears that the City overpaid this employee for 2.75 hours.

II. ASSIGNMENT, OBJECTIVES AND SCOPE

A. Assignment

The Office of Public Integrity annually conducts surprise employee field checks in various City departments. OPI conducted 15 employee field checks between August 4, 2011 and August 18, 2011. These field checks included ten units within the Department of Environmental Services (DES) and five units within the Department of Recreation and Youth Services (DRYS).

B. Objectives and Scope

The objectives of this examination are to verify the presence of employees on the job and to ensure that the units selected for review properly authorize and correctly account for employee absences. OPI selected the areas to be tested in advance and arrived at the locations unannounced.

Management is responsible for establishing and maintaining a system of internal accounting and administrative control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of accurate, informative reports that are fairly stated.

Because of inherent limitations in any system of internal accounting and administrative control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any system evaluation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

The recommendations presented in this report include the more significant areas of potential improvement that came to our attention during the course of the examination, but do not include all possible improvements that a more extensive review might develop.

III. RESULTS OF REVIEW

The Office of Public Integrity conducted fifteen employee field checks. The following is a summary of the areas included in the review.

Departmental Units Selected For Review
Department of Environmental Services

<u>Date</u>	<u>Bureau/Division</u>	<u>Supervisor/Assignment</u>	<u>No. Of Employees</u>
08/04/11	Special Services	Corey Cook/Forestry	18
08/04/11	Water	Steve Poliszuk/Meter Services	15
08/04/11	Solid Waste	Barr Miesch/Area C	18
08/10/11	Equipment Services	Frank O'Hare/Night Shift	16
08/10/11	Operations & Parks	Jeffrey Simmons/Cemeteries	23
08/11/11	Building Services	Michael Walters/Janitorial	20
08/16/11	Special Services	Bill Gillian/Residential & Arterial Sweeping	12
08/16/11	Building Services	Teresa McEntee/Downtown District	13
08/18/11	Building Services	Jeff Keur/H.V.A.C.	11
08/18/11	Special Services	Tom VanHove/Work Orders & Special Events	<u>17</u>
Employee Count (DES)			<u>163</u>

Department Recreation and Youth Services

Bureau of Recreation

<u>Date</u>	<u>Center/Unit</u>	<u>Supervisor</u>	<u>No. Of Employees</u>
08/10/11	Adams Street/Aquatics	Joseph Diliberto	38
08/10/11	Campbell Street	Keith McClain	17
08/10/11	GVP Aquatics	Evan Warney	36
08/11/11	ArtSmart	Carmen Jones	12
08/18/11	Flint Street/Aquatics	Annie Pride	<u>37</u>
Employee Count (DRYS)			<u>140</u>

OPI verified, at the time of our visit, the physical presence of employees on the job assigned within each area. In most cases, the supervisors noted above, or individuals acting on behalf of the regular supervisors, accompanied us.

For those employees not on the job at the time of our visit, the Office of Public Integrity obtained and examined HRS weekly time cards to determine whether employee timecards were properly submitted with non-duty time codes for the periods in which they were absent. Based on the results of the tests performed, OPI accounted for all employees assigned to the units tested except as noted below.

A. HRS Time Cards Not Properly Completed

As previously noted, OPI verified that the HRS time cards for employees not on duty at the time of the field check accurately indicate the correct earning codes. We noted the following exceptions during this test work.

1) OPI noted that a DRYS employee assigned to the Adams Street Recreation Center, who was out sick on the day of our visit, received 7 hours of duty time for this day. This resulted when the employee worked an additional day to make up for the sick day but inadvertently, on her timecard, recorded these duty hours on the day that she was sick rather than the day she worked.

2) OPI noted that a DRYS employee assigned to the Flint Street Recreation Center, not scheduled to work on the day of our visit, received 7.5 hours of duty time for this day. This resulted when the employee worked 7.5 on another day but inadvertently, on her timecard, recorded these duty hours on the day she was off rather than the day she worked.

3) OPI noted that a DRYS employee at the Flint Street Recreation Center, scheduled to work from 1:00 p.m. to 9:00 p.m. on the day of our visit, called the Center and indicated that he would be late. He had not arrived prior to our visit at 4:10 p.m. but was present at our subsequent visit at 6:49 p.m. He indicated that he arrived at the Center at 4:15 p.m. The employee's time card for this day stated 7.5 hours of duty time, however, the Center closed at 9:00 p.m. Therefore the maximum time this employee could have worked on this day was 4.75 hours. As a result, it appears that the City overpaid this employee for 2.75 hours. This employee was seasonal and is no longer employed by the City. Therefore, it was not possible for the department to correct this error.

♦ Recommendation

Supervisors should diligently review the accuracy of duty hours recorded on HRS time cards verifying that the cards accurately reflect only those hours worked as duty hours.

IV. DEPARTMENT RESPONSE

The response of the Department of Recreation and Youth Services to this report begins on the next page.



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CITY OF ROCHESTER
OFFICE OF PUBLIC INTEGRITY

To: Daniel Mastrella, Manager of Internal Audit, OPI
From: Luis Burgos, Commissioner, DRYS
Date: December 14, 2011
Subject: Time card exceptions response from OPI field audit checks

Attached please find the response to the audit for the Department of Recreation and Youth Services time card exception.

I apologize for the delayed response. Even though the findings could be considered minor, we should have responded in a timely matter.

Thank you for your cooperation.

LB:mh

Attachment



To: Luis Burgos, Commissioner

From: Anthony Jordan, Assistant Commissioner 

Date: December 12, 2011

Subject: Time card exceptions response from OPI field audit checks

I would like to offer my apologies for not completing the direct request you made for a response to the OPI employee field check audit. You provided ample to time for me to complete this task. There is no reasonable excuse for the lateness of this reply. In the future it is my goal to provide responses to your request on a timely basis. My lack of a timely response should not be a reflection on the Department of Recreation and Youth Services where the staff and management work hard to provide quality services and programs to this community.

Responses to the exceptions discovered by OPI in their field audit report are highlighted in blue:

Finding: OPI noted that a DRYS employee assigned to the Adams Street Recreation Center, who was out sick on the day of our visit, received 7 hours of duty time for this day. This resulted when the employee worked an additional day to make up for the sick day but inadvertently, on her timecard, recorded these duty hours on the day that she was sick rather than the day she worked.

Response: The Director of Adams Street was reminded to record employee hours immediately to avoid any possible mistakes. DRYS Management instructed all Center Directors to follow up with seasonal staff to ensure they fill out the time keeping documents correctly.

Finding: OPI noted that a DRYS employee assigned to the Flint Street Recreation Center, not scheduled to work on the day of our visit, received 7.5 hours of duty time for this day. This resulted when the employee worked 7.5 on another day but inadvertently, on her timecard, recorded these duty hours on the day she was off rather than the day she worked.

Response: The Director of Flint Street was reminded to record employee hours immediately to avoid any possible mistakes. DRYS Management instructed all Center Directors to follow up with seasonal staff to ensure they fill out the time keeping documents correctly.

Finding: OPI noted that a DRYs employee at the Flint Street Recreation Center, scheduled to work from 1:00 p.m. to 9:00 p.m. on the day of our visit, called the Center and indicated that he would be late. He had not arrived prior to our visit at 4:10 p.m. but was present at our subsequent visit at 6:49 p.m. He indicated that he arrived at the Center at 4:15 p.m. The employee's time card for this day stated 7.5 hours of duty time, however, the Center closed at 9:00 p.m. Therefore the maximum time this employee could have worked on this day was 4.75 hours. As a result, it appears that the City overpaid this employee for 2.75 hours. This employee was seasonal and is no longer employed by the City.

Response: The Director of Flint Street was reminded to record employee hours immediately to avoid any possible mistakes. We also discussed with this Director the importance making sure that staff report all call-ins to the responsible on site supervisor to make certain that staff input correct hours of duty time accurately. DRYs Management instructed all Center Directors to follow up with seasonal staff to ensure they fill out the time keeping documents correctly.

General Response: We also changed some processes to make the Center Directors more accountable for reviewing the time cards that leave their program sites. We will also cover and provide training on the time keeping processes with our site supervisors prior to the upcoming summer season, where we have experienced the most challenges with issues similar to these. During our training and orientation sessions with staff we will also emphasize the fact that these are official documents and if not filled out properly could lead to termination or other legal action from the City. We have also instructed clerical support staff to review these time keeping documents for visible discrepancies as well prior to submissions.

We are confident that by reinforcing the importance of proper time keeping with all our Recreation Staff members that we can limit the number of issues that may happen in the future. If you require any additional information on this matter I will look for your request.