I. EXECUTIVE SUMMARY

In this review we verified the presence of employees at their assigned job locations and determined that the departmental units properly authorize and correctly account for employee absences. The results of this review established general compliance with these guidelines.

II. ASSIGNMENT, OBJECTIVES AND SCOPE

A. Assignment

The Office of Public Integrity annually conducts surprise employee field checks in various City departments. Public Integrity conducted fifteen employee field checks between August 6, 2007 and August 16, 2007. These field checks included nine units within the Department of Environmental Services (DES) and six 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. Public Integrity 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.

III. <u>RESULTS OF REVIEW</u>

Audit and Review 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

Date	Bureau/Division	Supervisor/Assignment	No. of Employees
08/07/07	Building Services	James Moorehouse/Specialty Trade	17
08/08/07	Forestry	Ian Nadar	18
08/09/07	Water and Lighting	Karen St. Aubin /Grid Repair	20
08/09/07	Street Maintenance	Michael Galletto/Sidewalk	11
08/09/07	Special Services	Ronald Robinson/Lots	41
08/08/07	Solid Waste Mgmt	Gary Bonisteel/Area C	21
08/16/07	Parks Operations	Theodore Maxey/Westside	16
08/09/07	Street Maintenance	Dominic Polino/Utility Cuts	8
08/13/07	Street Maintenance	Albert Marrapese/Residential Sweepers	7
	Employee Count (DES)		159

Department of Recreation and Youth Services
Bureau of Recreation

Date	Unit	Supervisor/Assignment	No. of Employees
08/07/07	Avenue D Recreation	Eric Rose	25
08/06/07	North St. Recreation	Preston Sanders	41
08/06/07	South Ave. Recreation	Annie Pride	25
08/15/07	Durand Eastman Beach	Alan Freedman	31
08/07/07	Aquatics	John Coniglio/James Monroe HS	23
		Sierra Coley/Thomas Jefferson HS	

Office of Special Services

Date	Unit	Supervisor/Assignment	No. of Employees
08/06/07	Cemeteries	Jeffrey Simmons/Mt.Hope/Riverside	21
	Employee Count (DRYS)		166

Audit and Review 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, Public Integrity obtained and examined HRS weekly time cards to determine whether employees properly received non-duty time codes (vacation, sick, personal, no pay) for the periods in which they were absent. Based on the results of the tests performed, Public Integrity accounted for all employees assigned to the areas selected for review.