

# 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, 2009 and August 24, 2009. 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. RESULTS OF REVIEW

The Office of Public Integrity (OPI) 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>
08/10/09	Forestry	Richard Rebar/Forestry	14
08/13/09	Water	Tom McNally/Hydraulic Maintenance	14
08/13/09	Street Maintenance	Mike O'Toole/Roadway Surface	10
08/13/09	Street Maintenance	Mike O'Toole/Special Projects	11
08/17/09	Building Services	Jim Moorhouse/Carpentry	11
08/17/09	Building Services	Ronald Bardeen/HVAC	13
08/24/09	Special Services	Paul Noto/Work Orders & Civic Events	18
08/10/09	Solid Waste Mgmt	Charles Lundy /Area A	20
08/10/09	Equipment Services	Frank O'Hare/Evening	<u>21</u>
Employee Count (DES)			<u>132</u>

##### Department of Recreation and Youth Services Bureau of Recreation

<u>Date</u>	<u>Unit</u>	<u>Supervisor</u>	<u>No. of Employees</u>
08/13/09	Adam Street Recreation	Joe Diliberto	18
08/06/09	Edgerton Recreation	Michael Porter	28
08/10/09	North Street/Camp Graffiti	Preston Sanders/Erica Taylor	25
08/06/09	Marshall/Monroe Aquatics	Casey Murphy/Daniel Speciale	15
08/17/09	Campbell St. Recreation	Carl Diliberto	17
08/06/09	Cemeteries	Jeffrey Simmons	<u>20</u>
Employee Count (DRYS)			<u>123</u>

OPI verified, at the time of our visit, the physical presence of employees on the job assigned within each area. 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, the Office of Public Integrity accounted for all employees assigned to the areas selected for review.