

DEPARTMENT OF RECREATION AND YOUTH SERVICES  
DEPARTMENT OF ENVIRONMENTAL SERVICES  
EMPLOYEE FIELD CHECKS

The Office of Public Integrity  
Date: September 17, 2014

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 (OPI) annually conducts surprise employee field checks in various City departments. OPI conducted 14 employee field checks between July 11, 2014 and July 25, 2014. These field checks included eight 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. 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.

### III. RESULTS OF REVIEW

The Office of Public Integrity conducted 14 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>
07/11/14	Solid Waste	Theodore Maxey/Area B	19
07/16/14	Street Maintenance	Jimmie Junious/Patching	14
07/11/14	Cemeteries	Jeffrey Simmons	22
07/17/14	Equipment Services	James Billitier/Day Shift	20
07/18/14	Special Services	Brian Liberti/Forestry	18
07/18/14	Water	Mike Rosello/Grid Repair	18
07/25/14	Building Services	Marvin Parker/Construction and Repair	14
07/16/14	Street Maintenance	Dan LaRosa/Utility Cuts	<u>9</u>
	Employee Count (DES)		<u>134</u>

##### Department of Recreation and Youth Services

##### Bureau of Recreation

<u>Date</u>	<u>Center/Unit</u>	<u>Supervisor</u>	<u>No. Of Employees</u>
07/14/14	Avenue D Community Center/Aquatics	Terrance McCutchen	23
07/17/14	David F. Gantt Community Center.	Migdalia Mendes	31
07/14/14	Thomas A. Ryan Community Center	George Warren	21
07/14/14	Carter Street Community Center	Carl Diliberto	18
07/19/14	Humboldt Street Community Center	Michael Porter	11
07/10/14	Aquatics/Frederick Douglass/Wilson	John Picone	<u>13</u>
	Employee Count (DRYS)		<u>117</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 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.

Based on the results of these field checks, OPI does not anticipate any additional audit procedures.