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**To: Jeffrey Stein, Chief Administrative Officer
Nassau County District Attorney's Office**

**From: Lisa S. Tsikouras
Deputy Director of Field Audit**

Date: March 20, 2009

Subject: Limited Review of Bereavement Leave and Timesheets

We reviewed selected time and leave records for the period January 1, 2006 through June 30, 2008, maintained by the District Attorney's Office ("the Department"), in order to determine if Bereavement Leave ("Leave") was granted in compliance with the related Collective Bargaining Agreements and County Ordinances. Of the 384 Civil Service and Ordinance employees in the Department, we reviewed selected time and leave records for two Civil Service Employee Association ("CSEA") employees. These records were selected for review based on a risk analysis performed by the auditors of Leave posted to the Nassau Unified Human Resources System ("NUHRS").

Under the CSEA Collective Bargaining Agreement ("Agreement"), employees are granted either one or three days Leave depending on the relationship of the deceased to the employee. In addition, the policy of the Department requires that the relationship of the deceased to the employee be noted on the Leave Request Form or the timesheet, to ensure that the proper number of days is granted.

Audit Finding 1:

No Relationship Noted When Bereavement Leave Taken

We found one employee used two days of Leave on three different occasions in 2006, for a total of six bereavement days. On two of these occasions, the relationship of the deceased to the employee was not noted on the Leave Request Form or the timesheet, as required by Department policy. As neither the Leave Request Form nor the related timesheet documented the relationship between the deceased and the employee, we could not determine if Leave was granted in compliance with the Agreement. As a result, the employee may have been granted paid Leave for which he or she was not entitled.

The third occasion of Leave appears to have been properly granted, as the relationship of the deceased was documented on the timesheet. Although the employee chose to use two days Leave rather than the three days permitted by the Agreement, there was no exception.

The review of the selected Leave granted to the second employee was found to be in compliance with the CSEA Agreement and Department policy.

Audit Recommendations:

The Department should:

- a) ensure compliance with the Agreement and Department policy by requiring that the relationship of the deceased to the employee be documented on the Leave Request Form or timesheet; and
- b) determine if the two Leave instances where the relationship was not documented on the leave slips or timesheets, were properly granted in accordance with the Agreement.

With the implementation of InTime, the Department supervisors should not approve Leave unless the relationship of the deceased is indicated in the comment box, as required by the County's InTime Policies and Procedures.

Audit Finding 2:

Lack of Segregation of Duties

The instructions on timesheet Form 3024 ("Form") require that the timekeeper, on a daily basis, attest to the attendance record of each employee by initialing the Form. The Form's instructions also require the timekeeper, at the end of each pay period, to obtain the signature of an authorized supervisor to certify the accuracy of the Form to the best of the supervisor's knowledge. The segregation of these duties provides a good internal control surrounding timekeeping.

In reviewing the sample of seven timesheets (from two units) that were selected for the review of Leave usage, we noted that in one of the two units, the duties of the timekeeper and the authorizing supervisor were not segregated. Of the three timesheets reviewed for that unit, we found that an employee on the timesheet was attesting to, and certifying, her own time as both the timekeeper and the supervisor. As the responsibilities for the daily attestation of the Form and the supervisor's certification were assigned to one person, there was an internal control

weakness due to the lack of segregation of these duties. Consequently, there was no evidence of independent oversight of the time and leave reported on the Form.

The Department provided evidence to the auditors that, as of January 2008, the duties of the timekeeper and the authorizing supervisor had been reassigned to the Deputy Director (who is not on that unit's timesheet). Although the Deputy Director is not attesting to, or authorizing his own time and leave, the duties of the timekeeper should be segregated from the authorizing supervisor because the supervisor is certifying that, to the best of his knowledge, the hours worked as indicated on the Form *and as attested to by the timekeeper's initials*, are correctly reported.

Audit Recommendation:

The Department should ensure that proper internal controls are in place by segregating the duties of the timekeeper and the authorizing supervisor. The timekeeper may record his or her own time on the unit timesheet, as long as the certifying authorized signatory is assigned to another employee.

The matters covered in this report have been discussed with officials of the Department during this audit. On February 24, 2009, we submitted a draft report to the Department with a request for comments. The Department's comments, received on March 13, 2009, are included as an addendum to this report.

cc: The Honorable Kathleen Rice, Nassau County District Attorney
Robert McManus, Director of Office Services, Nassau County District Attorney's Office
Aline Khatchadourian, Deputy Comptroller for Audit and Special Projects

NASSAU COUNTY DISTRICT ATTORNEY'S OFFICE RESPONSE AND
AUDITOR'S FOLLOW-UP



OFFICE OF THE DISTRICT ATTORNEY
COUNTY OF NASSAU

Memorandum

To: Lisa Tsikouras
Deputy Director of Field Audit

From: Jeffrey M. Stein
Chief Administrative Officer

Date: March 10, 2009

Re: Response to Audit -- Bereavement Leave and Timesheets

In response to your letter dated February 24, 2009, regarding the recent review of selected time and leave records for this office for the period from January 1, 2006 through June 30, 2008, please be advised of the following:

Response to Audit Finding 1 Recommendations

- a) On March 3, 2009, a notice was sent out to all supervisors and timekeepers of this Office reminding them of the requirement to list the relationship of the deceased relative to the employee on all leave slips submitted for bereavement leave. [See Appendix II for copy of notice.]
- b) It was verified that the bereavement leave granted to the employee referenced in the report was in full accordance with the C.S.E.A. collective bargaining agreement.

Auditor's Follow-up Response:

We concur with the corrective actions taken by the Department.

Response to Audit Finding 2 Recommendation

On March 3, 2009, all timekeepers employed by this Office were notified that they are not permitted to sign off on timesheets as the authorizing supervisor. Only secretarial/clerical supervisors, Deputy Bureau Chiefs or Bureau Chiefs may serve in that capacity. In addition, we have revised our internal control procedures to ensure full compliance with this action. *[See Appendix II for copy of notice.]*

Auditor's Follow-up Response:

We concur with the corrective actions taken by the Department.

COUNTY OF NASSAU
DISTRICT ATTORNEY'S OFFICE
Departmental Memo

To: Bureau Chiefs/Timekeepers
From: Bob McManus
Date: 03/03/09
Subject: Timekeeping

Please be advised of the following:

1. Effective immediately, bureau/unit timekeepers are not permitted to sign off on timesheets as the authorizing supervisor. Only Bureau Chiefs, Deputy Bureau Chiefs and secretarial/clerical supervisors can sign as the authorizing supervisor. Timekeepers initial the timesheet at the end of each day. If the secretarial/clerical supervisor of the bureau/unit is also the timekeeper, then the Deputy Bureau Chief or Bureau Chief must sign the bottom of the timesheet as authorizing supervisor. The timekeeper may record (and initial) his/her own time on the timesheet but the authorizing supervisor may not sign a timesheet on which his/her own time is entered.
2. All slips submitted for bereavement leave must include the relationship of the deceased to the employee submitting the slip. It is not necessary to provide a name or location. The County grants **three (3) days off** without loss of pay in the event of the death of the employee's spouse, child, parent, parent-in-law, foster or adopted child, grandparent, grandchild, legal guardian, step-parent, surrogate parent, son-in-law, daughter-in-law, brother or sister, and **one (1) day off** without loss of pay in the event of the death of the employee's aunt, uncle, brother-in-law, or sister-in-law.

Thank you for your cooperation. If you have any questions, please feel free to contact me.

