



**SUFFOLK COUNTY  
OFFICE OF THE COMPTROLLER  
AUDIT DIVISION**

**Joseph Sawicki, Jr.  
Comptroller**

An Audit of  
Longevity Payments to Suffolk County Employees  
For the Period  
January 1, 2012 through December 31, 2012

**Report No.: 2014-06  
Date Issued: March 21, 2014**

**SUFFOLK COUNTY  
OFFICE OF THE COMPTROLLER**

**Joseph Sawicki, Jr.**  
Comptroller

**Christina Capobianco, CPA**  
Chief Deputy Comptroller

**Frank Bayer, CPA**  
Executive Director of Auditing Services

**Audit Staff:**

Manuel Alban, CPA, Chief Auditor  
Joseph S. Pecorella, Jr., CPA, Investigative Auditor  
Jennifer Fasano, CPA, Auditor

**TABLE OF CONTENTS**

	<u>Page</u>
EXECUTIVE SUMMARY .....	1
BACKGROUND .....	2
SCOPE AND METHODOLOGY .....	4
AUDIT FINDINGS .....	5
RECOMMENDATIONS .....	6
SCHEDULE .....	8

---

---

## **EXECUTIVE SUMMARY**

---

---

### **Introduction:**

The Suffolk County Comptroller's Office has reviewed longevity payments made to Suffolk County employees for the period January 1, 2012 through December 31, 2012. The audit focused on the review of selected employees' hire and longevity dates, supporting documentation contained in their respective personnel files and longevity payments made by Suffolk County.

### **Purpose:**

The purpose of our review was to ensure that employee hire and longevity dates are correct in the Suffolk County Payroll / Personnel System (PPS), and to determine if longevity payments were properly made to employees during the audit period in accordance with directives from the Office of Labor Relations.

### **Summary of Significant Findings:**

- There were 12 employees from various County Departments who were overpaid a total of \$34,790 in longevity payments (Schedule, p. 8). One employee (employee # 5) voluntarily repaid the \$2,165 overpaid to him.

### **Summary of Recommendations:**

- The Comptroller's Office will initiate proceedings to recover the remaining \$32,625 in longevity overpayments made to the eleven employees who have not yet entered into a repayment agreement with Suffolk County.
- All county department payroll representatives should ensure that employee longevity dates are properly adjusted in the county's payroll system to account for breaks in service.
- In order to foster independence for payroll reporting, we strongly recommend that each Department's payroll representative be an employee of, and report directly to, the Comptroller's Office.

---

---

## BACKGROUND

---

---

Suffolk County employees who are deemed eligible to receive longevity pay on January 1 of any year are paid by separate checks on the Thursday immediately following the first payday following April 1. Effective January 1, 1997 longevity is based upon total years of County service. Leaves of absence for one year or less will not constitute a break in service. Except for military leaves of absence, no credit will be given for any leave which continues beyond one year. Suspensions will not be deemed a break in service. Furthermore, an employee is entitled to longevity pay if terminated from service during the said year for reasons of death or retirement.

Suffolk County Police Benevolent Association (Bargaining Unit 1), Superior Officer's Association (Bargaining Unit 5), Detective's Association (Bargaining Unit 15), and Detective Investigator's Police Benevolent Association (Bargaining Unit 12) employees receive longevity at a rate of \$375 per year for each full year of completed service, not to commence until the sixth year of service. In addition, these employees receive longevity credit for all full-time sworn police service in New York State prior to transferring to Suffolk County.

Suffolk County Association of Municipal Employees (Bargaining Units 2 and 6), Probation Officers (Bargaining Unit 16), Park Police Officers (Bargaining Unit 17), Management Employees (Bargaining Unit 21), Management Confidential Employees (Bargaining Unit 30) and Board of Elections Employees (Bargaining Unit 24) received longevity at the following rates:

<u>Years of Service</u>	<u>Amount</u>
10	\$1,100
15	1,600
20	2,100
25	2,250
30	2,450

Suffolk County Correction Officers (Bargaining Unit 10) received longevity at the following rates:

<u>Years of Service</u>	<u>Amount</u>
5	\$ 800
10	1,300
15	1,800
20	2,300
25	2,800

Suffolk County Deputy Sheriffs (Bargaining Unit 11) received longevity at the following rates:

<u>Years of Service</u>	<u>Amount</u>
5	\$ 875
10	1,375
15	1,875
20	2,375
25	2,875

---

## SCOPE AND METHODOLOGY

---

- Interviewed Payroll Division personnel to obtain an understanding of the procedures used to process longevity payments for Suffolk County employees for the period January 1, 2012 through December 31, 2012.
- Obtained a crystal report from the Comptroller Office's Payroll Division of all Suffolk County personnel who received a longevity payment during the period January 1, 2012 through December 31, 2012. According to the report, 7,191 employees were paid longevity during the period.
- Identified 127 of the 7,191 employees in which the longevity year on the crystal report differed from the calculated number of longevity years by more than 1 year. Performed testing procedures on these employees as deemed necessary in order to accomplish our audit objectives.
- Identified 1,191 of the 7,191 employees whose hire date did not agree with their longevity date on the crystal report. Performed testing procedures on these employees as deemed necessary in order to accomplish our audit objectives.
- Randomly selected 25 of the remaining 5,873 (7,191 – 127 – 1,191) employees on the crystal report for testing. Performed testing procedures as deemed necessary in order to accomplish our audit objectives.

---

## AUDIT RESULTS

---

***One Police Officer was overpaid \$9,675 in longevity payments from 2008 through 2013.*** The employee's longevity date was incorrectly recorded as September 15, 2002 rather than September 12, 2005 in the County's payroll system. The Department's payroll representative agreed with the overpayment and corrected the employee's longevity date in the payroll system.

***One civilian part-time employee from the Police Department incorrectly received \$7,325 in longevity payments from 2008 through 2012. This employee never worked greater than 50% of the established work week for 10 consecutive years to be entitled to the longevity benefit and also never earned 10 cumulative (not consecutive) years of service.*** The employee was hired on March 4, 1994 as a 50% employee and continued to work at 50% until January 1, 1999 when he decreased to 18.57%. The employee continued to work below 50% until January 1, 2008 when he increased to 52.80%, dropped to 10% on April 2, 2012 and retired on January 1, 2013. Since the employee never worked greater than 50% for 10 consecutive years, and never earned 10 cumulative, not consecutive, years of service, he was not entitled to any longevity payments.

***One employee from the Department of Finance and Taxation was overpaid \$4,300 in longevity payments from 2005 through 2013 because the Department did not properly adjust the employee's longevity date to account for a break in service.*** The employee terminated service with the County on November 16, 1998 and returned to work on October 9, 2001; however, the employee's longevity date was never adjusted to account for this break in service. The Department's payroll representative agreed with the overpayment and corrected the employee's longevity date in the payroll system.

***One employee from the Department of Health Services was overpaid \$2,700 in longevity payments from 2003 through 2012 because the Department did not properly adjust the employee's longevity date to account for a break in service.*** The employee terminated service with the County on March 16, 1991 and returned to work on July 21, 1997; however, the employee's longevity date was never adjusted to account for this break in service. The Department's payroll representative agreed with the overpayment and corrected the employee's longevity date in the payroll system.

***There were eight additional employees from various county departments that were overpaid a total of \$10,790 in longevity payments.*** The overpayments were attributed to the respective county department's payroll representatives not properly adjusting employee longevity dates in the county's payroll system to account for breaks in service. Each employee's longevity overpayment was calculated by reviewing all longevity payments made to the employee to determine if the error in the employee's longevity date affected any prior year. All of the longevity date errors were discussed with each employee's payroll representative and in all cases the employee's payroll representative agreed that the longevity date was incorrect and corrected the date in the county's payroll system.

---

## RECOMMENDATIONS

---

- The Comptroller's Office will initiate proceedings to recover the remaining \$32,625 in longevity overpayments made to the eleven employees who have not yet entered into a repayment agreement with Suffolk County.
- All county department payroll representatives should ensure that employee longevity dates are properly adjusted in the county's payroll system to account for breaks in service.
- In order to foster independence for payroll reporting, we strongly recommend that each Department's payroll representative be an employee of, and report directly to, the Comptroller's Office.

## **SCHEDULE**

Schedule

Longevity Payments to Suffolk County Employees  
Schedule of Longevity Overpaid  
For the Audit Period January 1, 2012 through December 31, 2012

Employee	Department	Bargaining Unit	Longevity Overpaid
1	Police	1	\$ 9,675
2	Police	2	7,325
3	Finance & Taxation	2	4,300
4	Health Services	2	2,700
5	Police	5	2,165
6	Probation	16	1,550
7	Board of Elections	24	1,475
8	Social Services	6	1,450
9	Sheriff	2	1,100
10	Social Services	2	1,075
11	Social Services	2	1,050
12	Real Property Tax Service	2	925
			<u>\$ 34,790</u>