



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

**John M. Kennedy, Jr.
Comptroller**

An Audit of the
Time Reporting Practices and Related Payroll Payments of Selected
Employees of the Department of Parks, Recreation and Conservation
For the Period
January 1, 2008 through December 31, 2010

**Report No.: 2015-03
Date Issued: May 21, 2015**

**SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER**

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EXECUTIVE SUMMARY

Introduction:

In accordance with the authority vested in the County Comptroller by the Suffolk County Charter (Article V), the Audit Division conducted an audit of the time reporting practices and related payroll payments of selected employees of the Department of Parks, Recreation and Conservation (Department) for the period January 1, 2008 through December 31, 2010.

Purpose:

The audit focused on the time and accrual records and supporting documentation submitted by the selected employees and related payroll payments made by the County. The objectives of our audit were limited to determining if the selected employee's time reporting practices during the audit period were properly authorized and conducted in accordance with applicable laws, rules and contracts; determining if the selected employee's time and accrual records accurately reflect the hours worked; and determining if the selected employees were properly paid during the audit period.

Summary of Significant Findings:

- One of the selected employees was over paid \$10,270 in wages for the period January 1, 2008 through December 31, 2010 (p. 4)
- One of the selected employees was under paid \$6,877 in wages for the period January 1, 2008 through December 31, 2010 (p. 4)

Summary of Significant Recommendations:

- The employee who was overpaid should repay the County \$10,270 as follows: \$8,243 for wages overpaid to him for rotating shift differential, \$1,410 for wages overpaid to him for overtime pay, and \$617 for wages overpaid to him for holiday pay.
- The County should pay the underpaid employee \$6,877 as follows: \$5,155 for wages underpaid to him for night shift differential, \$1,377 for wages underpaid for overtime, and \$345 for wages underpaid for holiday pay.

BACKGROUND

The Suffolk County Park Police Unit was represented by the Suffolk County Association of Municipal Employees (SCAME) during the period January 1, 2004 through and including April 16, 2006. The Park Police Officers decertified from the Suffolk County Association of Municipal Employees (SCAME) as the collective bargaining agent for the Park Police Officers effective April 17, 2006, and certified the Suffolk County Deputy Sheriffs Benevolent Association, Inc. (SCDSBA) as the exclusive bargaining agent through and including December 31, 2008 for the titles of Park Police Officer I, Park Police Officer II and Park Police Officer III. Park Police Officers were following the provisions of the agreement which expired on December 31, 2008 until October 7, 2014 when all active Park Police Officers became Suffolk County Police Officers and Suffolk County PBA Bargaining Unit members.

The two selected employees (Park Police Officer II) recorded actual hours worked in the remarks column of their time and accrual records. Attendance logs were not maintained for these two employees due to the nature of their job duties, and each employee was required to report to his immediate supervisor at the start of each shift.

Park Police Officers (Bargaining Unit 17) work a 40 hour week their first year and then revert to a 37 ½ hour workweek in accordance with the provisions contained in the Suffolk County Deputy Sheriffs Benevolent Association, Park Police Unit agreement. The weekly work schedule is five consecutive days on plus two consecutive days off.

SCOPE AND METHODOLOGY

- Obtained all time and accrual records submitted by the selected employees from January 1, 2008 through December 31, 2010.
- Reviewed all time and accrual records along with employee schedules of shifts/hours worked and Suffolk County PN3 Payroll Screens in order to determine if the selected employees were properly paid based on their contract, bargaining unit, grade/step and type of “shift” worked.
- Reviewed relevant Suffolk County Laws, Resolutions, All Department Head Memorandums, Payroll Memorandums, and Agreements between Suffolk County and the Association of Municipal Employees (Bargaining Unit 2), and Suffolk County and the Suffolk County Deputy Sheriffs Benevolent Association Park Police Unit (Bargaining Unit 17).
- Obtained crystal reports of gross wages paid to the selected employees for the period January 1, 2008 through December 31, 2010 from the Comptroller’s Payroll Division.
- Calculated the total gross wages over/under paid to each of the selected employees for the period January 1, 2008 through December 31, 2010.

AUDIT FINDINGS

One of the selected employees was over paid \$10,270 in wages for the period January 1, 2008 through December 31, 2010. The employee was paid \$241,520 when he should have been paid \$231,250. The overpayment is a result of the following:

- The employee was over paid \$8,243 for rotating shift differential pay since he did not regularly alternate between day and night shifts as required by the contract.
- The employee was over paid \$1,410 for overtime pay since overtime pay was incorrectly calculated based on the rotating shift pay rate.
- The employee was over paid \$617 for holiday pay since holiday pay was incorrectly calculated based on the rotating shift pay rate.

One of the selected employees was under paid \$6,877 in wages for the period January 1, 2008 through December 31, 2010. The employee was paid \$253,559 when he should have been paid \$260,436. The underpayment is a result of the following:

- The employee was underpaid \$5,155 since he received rotating shift pay when he was actually entitled to the higher night differential pay.
- The employee was underpaid \$1,377 for overtime pay since the overtime pay was incorrectly calculated based on the rotating shift pay rate rather than the higher night differential pay rate.
- The employee was underpaid \$345 for holiday pay since the holiday pay was incorrectly calculated based on the rotating shift pay rate rather than the higher night differential pay rate.

RECOMMENDATIONS

- The employee who was overpaid should repay the County \$10,270 as follows: \$8,243 for wages overpaid to him for rotating shift differential, \$1,410 for wages overpaid to him for overtime pay, and \$617 for wages overpaid to him for holiday pay.
- The County should pay the underpaid employee \$6,877 as follows: \$5,155 for wages underpaid to him for night shift differential, \$1,377 for wages underpaid for overtime, and \$345 for wages underpaid for holiday pay.

APPENDICES

APPENDIX A

COUNTY OF SUFFOLK



STEVEN BELLONE
SUFFOLK COUNTY EXECUTIVE

DEPARTMENT OF
PARKS, RECREATION AND CONSERVATION

GREG DAWSON
COMMISSIONER

April 16, 2015

Mr. Frank Bayer, Executive Director of Auditing Svcs.
Suffolk County Office of the Comptroller
H. Lee Dennison Building
100 Veterans Memorial Highway
P.O. Box 6100
Hauppauge, New York 11788-0099

Dear Director Bayer:

Thank you for sending me the Draft Audit Report on the Time Reporting Practices and Related Payments of Selected Employees in my department.

Please note that while this happened before my tenure as Commissioner, I do agree that the county should be made whole. I would like to point out however, that there was never any intent by these employees to gain financially. The shift assignments were mutually agreed upon as both employees equally benefited as it pertained to their child care needs etc. and this arrangement was approved by the Chief of Park Police at the time.

I have attached a copy of a Memorandum of Agreement that was drafted by Labor Relations and the Suffolk County Deputy Sheriffs PBA which indicates that all parties agreed to the terms cited. Unfortunately, the agreement was never signed. I believe that there were some changes in staffing in the Office of Labor Relation at the time and this was put to the side.

Once again, thank you and please feel free to contact me if you have any additional questions or concerns.

Sincerely,

Greg Dawson
Commissioner

cc: Jim Barr, Superintendent
JoAnn Williams, Administrator I



APPENDIX B

Exit Conference Report

**Auditee: Time Reporting Practices and Related Payroll Payments of Selected
Employees of the Department of Parks, Recreation and Conservation**

The Department did not request an exit conference but did submit a written response to the audit report (Appendix A, p. 7). The attached copy of the Memorandum of Agreement referenced in the Department's response was not included in the Appendix because it was never signed by any of the parties. In its response, the Department concurred with the audit findings; therefore, no modification of the audit report is warranted.