

# OFFICE OF THE SUFFOLK COUNTY COMPTROLLER



## **An Audit of the Suffolk County Probation Department**

**Follow-up on Previous Payroll Procedures Audit**

**For the Period January 1, 2016 through December 31, 2016**

**Report 2017-16**

**Date Issued: October 10, 2019**

**John M. Kennedy, Jr.**

**SUFFOLK COUNTY  
OFFICE OF THE COMPTROLLER**

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**LETTER OF TRANSMITTAL**

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July 12, 2019

Andrea Neubauer, Director  
Suffolk County Probation Department  
P.O. Box 188  
Yaphank, NY 11980

Dear Ms. Neubauer:

In accordance with the authority vested in the County Comptroller by the Suffolk County Charter (Article V), we performed a follow-up audit of the recommendations made in our prior audit report of the Suffolk County Probation Department's (Department) Payroll Procedures (Audit Report No. 2014-03 issued March 18, 2014).

The objective of our follow-up audit was to determine if the Department implemented the recommendations contained in the aforementioned audit report, which was conducted for the period January 1, 2010 through June 30, 2011. The follow-up audit focused on the status of those recommendations during the period January 1, 2016 through December 31, 2016.

Our audit determined that ten of the thirteen recommendations made in our prior audit report were not fully implemented during the audit period. In addition, our follow-up audit revealed additional findings related to the Department's payroll procedures.

Respectfully submitted,

Office of the County Comptroller  
Division of Auditing Services

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## BACKGROUND

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The Suffolk County Department of Probation (Department) and all duties performed by the Department are mandated by Section 256 of New York State Law. The Department's central mission of community protection and client assistance/rehabilitation are provided through the implementation of intake and screening services, investigations, court ordered supervision, and various juvenile programs. The Department is comprised of four divisions: Administration, Criminal Court Services, Family Court Services and Criminal Justice Coordinating Council Support Services.

Each unit of the Department is required to maintain a weekly Time Control Sheet (also referred to as the Time Sheet Control). The Time Control Sheet should list all employees of the unit and their anticipated work hours for the week. Any deviations to the anticipated work hours, including leave time, should be recorded on the Time Control Sheet. Supervisors are responsible for ensuring the Time Control Sheet is in agreement with the Time and Accrual Record prior to approving the Time and Accrual Record. The Time Control Sheets, along with all other time records, must be maintained for a period of six years.

Suffolk County Association of Municipal Employees (AME) employees (Bargaining Unit 2) and Suffolk County Probation Officers Association (POA) employees (Bargaining Unit 16) hired after September 3, 2001 work a 37 ½ hour workweek their first year of employment and then revert to a 35 hour workweek in accordance with the provisions contained in their respective Suffolk County AME or Suffolk County POA contracts. Management employees (Bargaining Unit 21) work a 37 ½ hour workweek and there are also some employees that have a flexible work schedule or a rotating schedule.

In addition to this report, a separate report pertaining to a special investigative audit of the time reporting practices and related payroll payments of a selected employee of the Department will be issued.

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## SCOPE AND METHODOLOGY

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We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We performed the following procedures in order to determine the implementation status of the recommendations contained in the aforementioned prior audit report:

- Obtained and reviewed prior audit findings identified in Audit Report No. 2014-03 for the period January 1, 2010 through June 30, 2011.
- Reviewed relevant Suffolk County Laws, Resolutions, Standard Operating Procedures (SOPs), All Department Head Memorandums, Memorandums of Agreement, Payroll Memorandums, Comptroller's Payroll Advisories, the Suffolk County AME and Suffolk County POA contracts, and the Department's Personnel Policy Manual.
- Conducted interviews of Department personnel as deemed necessary to obtain an understanding of the procedures used to record and process employee Time and Accrual Records.
- Obtained a report from the Comptroller's Payroll Division of all Department personnel employed during January 1, 2016 through December 31, 2016. Using the report we randomly selected five employees from Bargaining Unit 2 and Bargaining Unit 21 combined, and five employees from Bargaining Unit 16. In addition, we judgmentally selected an additional four employees from Bargaining Unit 2, five employees from Bargaining Unit 16, and one employee from Bargaining Unit 21.
- Performed testing procedures as deemed necessary for all Time and Accrual Records submitted by the above twenty employees from January 1, 2016 through December 31, 2016 in order to accomplish our audit objectives.
- Obtained a report from the Department of part-time employees during the period January 1, 2016 through December 31, 2016. In addition, we utilized the report from the Comptroller's Payroll Division of all Department personnel during the period January 1, 2016 through December 31, 2016 in order to perform additional procedures to ensure that the population of part-time employees was complete. Using both reports, which established a population of ten part-time employees, we judgmentally selected three part-time employees for testing (30%); testing procedures were performed as deemed necessary for these part-time employees in order to accomplish our audit objectives.
- Obtained a report from the Comptroller's Payroll Division of all Department personnel who were docked during the period January 1, 2016 through December 31, 2016. Using the report, the two highest docked employees were judgmentally selected, three additional

docked employees were randomly selected, and two part-time employees docked during the audit period were judgmentally selected. Testing procedures were performed as deemed necessary for these docked employees in order to accomplish our audit objectives.

- Interviewed the Department's designated representative who is responsible for monitoring employee sick leave usage in order to determine if the Department is complying with the provisions of the Sick Leave Management Program.
- Expanded testing to include all employees that completed their first year of employment during the period January 1, 2016 through December 31, 2016 and performed procedures as deemed necessary to ensure that the conversion of accumulated leave accruals was properly completed by the Department.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

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## AUDIT RESULTS

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The Department concurred with the audit findings in Audit Report No. 2014-03, which contained thirteen audit recommendations. Our follow-up audit determined that one of the thirteen recommendations was satisfactorily implemented and two recommendations pertained to the County's Voluntary Furlough program, which was rescinded by the County on June 13, 2012. The ten recommendations that were not fully implemented are reported herein with their current status and our suggested corrective measures:

***Prior audit recommendation*** – The Department should ensure that all approved employee furloughs are properly recorded on both the County's payroll system and the employee's time and accrual record. In addition, the employee should repay \$1,169 to the County to properly account for the furlough and holiday hours that she was incorrectly paid for, and the Department should process the adjustments to the employee's vacation and sick leave accruals.

***Current status*** – This recommendation was not implemented prior to our follow-up audit. The Department collected the overpayment from this employee subsequent to the completion of the audit and prior to the issuance of our audit report. In addition, adjustments were not applied to the employee's vacation and sick leave accruals.

***Audit & Control's Follow-up Recommendation 1*** – There are no additional recommendations pertaining to furloughs since the Voluntary Furlough Program was rescinded by the County on June 13, 2012.

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***Prior audit recommendation*** – Employees should ensure that they strictly adhere to the Department's written attendance procedures. Time Sheet Controls should be properly maintained for all employees, and the weekly Time Sheet Controls should be reconciled to employee Time and Accrual Records every four-weeks in accordance with the Department's attendance procedures.

***Current status*** – This recommendation was not fully implemented. Our audit testing revealed that the Department's Time Sheet Control documents failed to be revised when leave time was utilized by employees or when scheduling changes were made during the pay period. The Department's policy requires that supervisory personnel reconcile employee Time and Accrual Records with actual time worked during the four- week Time and Accrual period; however, our examination revealed numerous discrepancies when reconciling the Department's Time Sheet Control documents to the Time and Accrual Records for 10 of 20 (50%) employees tested.

***Audit & Control's Follow-up Recommendation 2*** – The Department should ensure that the Time Sheet Control documents are appropriately updated when leave time is utilized or when scheduling changes are made during the pay period. In addition, a supervisor should be designated with the responsibility of reviewing and determining approval of the Time Sheet Control documents to ensure that they are in agreement with the Time and Accrual Records at

the end of each four-week period so that any discrepancies can be resolved within the respective Division prior to the submission of the Time and Accrual Records to Payroll.

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***Prior audit recommendation*** – Each of the Department's Divisions should maintain adequate documentation to support hours worked and accrued hours taken for all employees. Properly completed attendance records should then be compared to the employee's Time and Accrual Records to ensure that all hours worked have been properly recorded.

***Current status*** – Adequate documentation was not always maintained by the Department to support hours worked and accrued leave time utilized by employees. We were unable to ensure the accuracy of employee hours worked and benefit hours utilized for 6 of 20 full-time employees tested. In addition, we were unable to ensure the accuracy of employee hours worked for 2 of 3 part-time employees tested. Our audit testing revealed the following:

- One employee in the Mentally Ill Offender Unit (Hauppauge, Oser Division) was not included on the Division's weekly Time Sheet Control records for the first two months of 2016.
- One employee of the Community Strong Program (Yaphank Division) was not included on the Division's weekly Time Sheet Control records from June 6, 2016 through August 12, 2016.
- The Administrative Unit does not maintain Time Sheet Control records or any other type of daily attendance record; however, the Department utilizes sign-in sheets which are used only to have a record of employees on the premises at any given time. We attempted to utilize these sign-in sheets to ensure the accuracy of Administrative Unit employee hours worked; however, the Department failed to retain all of these records for the audit period. The sign-in sheets were unavailable for one Administration employee and one part-time Administration employee for nine months of 2016 (Yaphank Division), one Administration employee for all of 2016 (Hauppauge, Oser Division), and one part-time Administration employee for five months of 2016 (Yaphank Division).
- We were unable to verify attendance for the East End Task Force employee (Yaphank Division) because the employee does not complete a Time Sheet Control record or participate in any sign-in procedure implemented by the Department. However, it should be noted that the employee's supervisor discussed implementing a Time Sheet Control record for this one employee to commence subsequent to audit fieldwork.
- One employee's weekly schedule in the Criminal Court Pre-Sentence Investigations Unit (Riverhead Division) was not included in the Time Sheet Control records during one week in 2016.

In addition, employee Time and Accrual Records did not always accurately reflect employee hours worked and benefit hours utilized during the audit period. There were six instances in

which the Time Sheet Control records for four employees indicated the employee was utilizing accrued leave time; however, the employee's Time and Accrual Record did not reflect any leave time used or any corresponding deduction of accrued leave hours.

***Audit & Control's Follow-up Recommendation 3*** – Each of the Department's Divisions, which includes Administration, should maintain adequate documentation to support employee hours worked and accrued leave time utilized. Properly completed attendance records should then be compared to the employee's Time and Accrual Records to ensure that all hours worked and any accrued leave time utilized have been properly recorded on the employee's Time and Accrual Record.

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***Prior audit recommendation*** – The Department should comply with the provisions of the County's Records Retention and Disposition Schedule CO-2 and retain all "Application for Leave" slips (SCIN Form 49) for a minimum of six years.

***Current status*** – The Department remains noncompliant with the provisions of the County's Records Retention policy. The Department was unable to provide numerous "Application for Leave" slips for accrued leave time taken by 16 of the 20 employees tested. In accordance with the County's Records Retention and Disposition Schedule CO-2, payroll and related payroll documentation, which may include a record of absences or accruals, have a retention period of six (6) years.

***Audit & Control's Follow-up Recommendation 4*** – The Department should comply with the provisions of the County's Records Retention and Disposition Schedule CO-2 and retain all "Application for Leave" slips for a minimum of six years, as stipulated in the Department's Policy and Operating Procedures.

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***Prior audit recommendation*** – All of the Department's Divisions should develop procedures that will allow them to monitor sick leave usage and identify those employees who should be designated or relieved as Sick Leave Abusers and Chronic Sick Leave Abusers pursuant to the County's Sick Leave Management Program.

***Current status*** – The Department failed to implement sufficient procedures to properly monitor sick leave usage and identify employees that should have been designated as Sick Leave Abusers; therefore, the Department did not comply with the provisions of the Sick Leave Management Program. Our audit testing revealed that 5 of 20 (25%) employees tested qualified for designation as a Sick Leave Abuser during a rolling twelve (12) month period; however, the Department did not issue a Sick Leave Abuser warning letter or a Sick Leave Abuser designation letter to these employees as required by the provisions of the Sick Leave Management Program.

***Audit & Control's Follow-up Recommendation 5*** – The provisions of the Sick Leave Management Program state that an employee should be designated as a Sick Leave Abuser if

they have five or more occurrences of sick leave, or eight or more non-consecutive sick days, or a combination of occurrences and non-consecutive sick days that equal eight, during any rolling twelve (12) month period. The Department should develop procedures which will enable each Division to effectively monitor sick leave usage so that employees will be properly designated or relieved as Sick Leave Abusers and Chronic Sick Leave Abusers and appropriately notified of their potential designation as a Sick Leave Abuser.

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***Prior audit recommendation*** – The Department should ensure that all employee accrued benefit hour balances are properly calculated and converted.

***Current status*** – The Department failed to complete the necessary conversion of accrued leave time balances for four (4) newly hired employees that attained their first anniversary during the audit period, resulting in an overstatement of vacation and sick leave time balances. The Suffolk County AME Contract requires employees to work a 37 ½ hour work week during their first year of employment and convert to a 35 hour workweek upon completion of this requirement; therefore, any remaining accruals must be properly converted based upon the new 35 hour workweek. Our audit testing revealed the following:

- Two employee's vacation and sick leave accruals were overstated. One employee's vacation and sick leave accruals were overstated by 2.06 and 6.23 hours, respectively, and the other employee's vacation leave accrual was overstated by .84 hours. The Department corrected the overstatements of accrued leave balances prior to the completion of the audit.
- One employee's vacation and sick leave accruals were overstated by 3.54 and 3.91 hours, respectively. The employee was terminated in March 2016 and was overpaid by \$102 for 3.54 hours of accrued vacation time. There was no overpayment for accrued sick leave as sick leave is only paid by the County upon retirement or the employee's death.
- One employee's vacation and sick leave accruals were overstated by 3 hours and 5.3 hours, respectively; however, this employee resigned prior to the completion of our audit and the Department corrected the accrued leave balances prior to the payment of accrued leave time.

***Audit & Control's Follow-up Recommendation 6*** – The Department should ensure that all employee accrued leave balances are properly calculated and converted once newly hired employees attain their first anniversary. In addition, the Department should recover the \$102 overpayment made to the former employee.

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**Prior audit recommendation** – The Department should comply with the provisions of the Suffolk County AME contract and ensure that employees do not use any accrued time before it is earned.

**Current status** – The Department remains noncompliant with the provisions of the Suffolk County AME Contract. There were four instances in which one employee was permitted to use accrued vacation and sick leave time prior to earning the accrued leave time. One employee used 3.6 hours of vacation and 2.06 hours of sick leave time before the leave time was actually earned. This is in violation of the Suffolk County AME Contract and All Payroll Representatives Memorandums which specifically state that both sick and vacation accruals earned in the bi-weekly period are not available for use until the end or completion of that pay period.

**Audit & Control's Follow-up Recommendation 7** - The Department should comply with the provisions of the Suffolk County AME contract and all Payroll Representatives Memorandums and ensure that employees do not use any accrued leave time before it is actually earned.

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**Prior audit recommendation** – The Department should ensure that gross wages are properly calculated for all pay periods in which an employee is docked pay. In addition, the employee should repay \$41 to the County. Furthermore, the Department should ensure that vacation and sick accruals are properly adjusted for employees that are docked or on furlough.

**Current status** – This recommendation was not implemented prior to our follow-up audit as the Department had not collected the overpayment from this employee. The \$41 overpayment was collected by the Department during our follow-up audit.

The Voluntary Furlough Program was rescinded by the County on June 13, 2012; however, it was necessary for the Department to dock employees pay during the audit period for circumstances other than furloughs. Our audit testing revealed that employees were incorrectly docked pay by the Department, as follows:

- The Department failed to correctly dock one full-time employee's pay on numerous occasions, resulting in a total overpayment of \$47. In addition, the employee's vacation accruals were overstated by 3.5 hours as the Department did not properly adjust the vacation accruals to correspond to the percentage of time worked by the employee.
- Two (2) part-time employees were not docked pay correctly when working less than the required number of hours. The Department failed to dock one employee's pay for three pay periods (\$172) and insufficiently docked another employee's pay for one pay period (\$47), resulting in a total overpayment of \$219 to these employees.

**Audit & Control's Follow-up Recommendation 8** - The Department should ensure that employees are properly docked pay when they are unable to satisfy the work week with hours worked and accrued leave time. In addition, the Department should ensure that accrued leave

hours earned are reduced to correspond to the percentage of time worked by an employee during the four-week Time and Accrual period. Furthermore, the Department should recover any overpayments made.

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***Prior audit recommendation*** – The Department should comply with all of the provisions contained in SOP A-17, “Overtime Authorizations”.

***Current status*** – Our audit testing revealed that this recommendation appears to have been partially implemented by the Department. The Department was able to provide the required Overtime Authorization Form (SCIN Form 17) for all employees who were selected for testing and who worked overtime during the audit period, except in one instance. Our audit testing revealed that one employee's overtime hours worked were properly reported on the employee's Time and Accrual Record; however, an Overtime Authorization Form (SCIN Form 17) was not completed and submitted to the Payroll Unit. As a result, the employee was not compensated for 4 hours of overtime worked, which represents \$295 in salary. However, it should be noted that the Payroll Unit inquired about this issue with the employee during the audit and stated payment will be issued once an approved Overtime Authorization Form is submitted to the Payroll Unit.

***Audit & Control's Follow-up Recommendation 9*** – The Department should continue to ensure compliance with SOP A-17, “Overtime Authorizations”, which includes the completion of an Overtime Authorization Form (SCIN Form 17). In addition, employee supervisors should compare Overtime Authorization Forms to employee Time and Accrual Records at the end of the four-week period to ensure that overtime is properly documented and reported.

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***Prior audit recommendation*** – The Department Head or his/her designee should ensure that all employee Time and Accrual Records and SCIN Form 17 “Overtime Authorization” forms are properly approved.

***Current status*** – Our audit testing revealed that this recommendation was not fully implemented by the Department as one Time and Accrual Record did not contain Department Head approval.

***Audit & Control's Follow-up Recommendation 10*** –The Department should ensure that Time and Accrual Records are properly approved.

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In addition to the above, our follow-up audit revealed the following:

***There were numerous instances in which SCIN Form 49, “Application for Leave” was not properly completed.*** Our audit testing revealed the following:

- In accordance with Payroll Advisory # 1, issued May 18, 2016, all “Application for Leave” (Leave Slips), except for sick leave, must be countersigned by a Department Head (or other supervisory personnel); however, numerous Leave Slips from 8 of the 20 employees tested did not contain countersignature approval.
- In accordance with Payroll Advisory # 1, issued May 18, 2016, all Leave Slips utilizing sick leave time must be initialed by the employee's supervisor, preferably next to the employee's name. The Leave Slip should not be signed by the supervisor and the "Approved" box should be left blank. Leave Slips for sick leave time were improperly completed, as follows:
  - Numerous Leave Slips for 3 of the 20 employees tested were countersigned by one Principal Probation Officer.
  - Two Leave Slips were signed by the employee's supervisor and the "Approved" box was marked.
  - One Leave Slip was not initialed by the employee's supervisor; therefore, there was no indication that the sick leave time had been reviewed by the employee's supervisor.
- Leave Slips were not approved by the employee's supervisor in a timely manner. In three (3) instances, the Leave Slips from one employee were approved by the employee's supervisor over one month after the accrued leave time was utilized. Our interviews with Department personnel revealed that Leave Slips must be either preapproved or in the case of unplanned leave time, submitted to the employee's supervisor upon the employee's return to work.
- One employee's Leave Slips did not contain the date signed by the employee for eight of twelve months (67%) tested.
- One Leave Slip for 14 hours of sick leave time did not agree with the employee's Time and Accrual Record which documented 15 hours of sick leave time utilized.
- Numerous Leave Slips from one employee utilizing leave time during a partial shift did not include the hours that the employee was not present at work. The "Time Requested" portion of the Leave Slip should always include the month, date, and hour when the employee is utilizing leave time for a portion of their shift.
- One Leave Slip was not signed by the employee.

**Recommendation** – SCIN Form 49 “Application for Leave” should be completed for all leave time utilized by employees in accordance with any related Payroll Advisory issued by the Comptroller’s Office. In addition, SCIN Form 49 should be accurately completed and include all relevant information when utilizing leave time (month, date, and hour) and when applicable, the required signatures.

*The Department incorrectly paid one employee twice for the same period of overtime hours worked.* Two Overtime Authorization Forms were submitted to the Payroll Unit for the same period of hours worked, each with a different authorization date and both containing the required supervisory approval. Both Overtime Authorization Forms were erroneously authorized and paid, resulting in a \$727 overpayment to one employee. However, it should be noted that the Payroll Unit has received full payment from the employee who was erroneously overpaid prior to the completion of the audit.

In addition, overtime hours worked and overtime paid were not always recorded properly, as follows:

- Overtime hours paid to five employees on numerous occasions were not properly recorded on the employee's Time and Accrual Record in the "Paid Overtime" column. Once an employee chooses to be paid for overtime hours worked, instead of compensatory time, paid overtime hours should be recorded in the "Paid Overtime" column. In addition, the "Remarks" section of the Time and Accrual Record should include hours worked, overtime hours worked at the time and one-half rate, and if applicable, overtime hours worked at the straight time rate for employees hired on or after July 1, 2006.
- There were eight occurrences in which three employee's overtime hours worked were not reported on the employee's Time and Accrual Record. Overtime hours worked should be recorded on the employee's Time and Accrual Record in the "Hours Worked, Overtime" column.
- There were two instances in which one employee's overtime hours worked were not reported correctly on the employee's Time and Accrual Record. The employee reported a total of 18 overtime hours worked on their Time and Accrual Record; however, the Overtime Authorization Forms reflected a total of 25 hours of overtime worked, resulting in a difference of 7 hours. The employee was compensated correctly.
- There was one instance in which an employee's overtime hours worked were properly reported on the employee's Time and Accrual Record, but the Overtime Authorization Form was incorrectly determined to be a duplicate by the Payroll Unit. As a result, the employee was not compensated for 4 hours of overtime hours worked. However, it should be noted that the Payroll Unit corrected this oversight and issued a payment to this employee prior to the completion of the audit.

**Recommendation** – The Department should comply with the provisions of SOP A-17, "Overtime Authorizations", and ensure that additional procedures are in place to monitor employees with routine overtime so that overtime is not erroneously authorized. In addition, employee supervisors should compare Overtime Authorization Forms to employee Time and Accrual Records at the end of the four-week period to ensure that overtime is properly documented and reported.

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***The Department failed to comply with the provisions of the Suffolk County AME Contract as seven hours of bereavement leave time was granted for an ineligible family member (cousin).*** The Suffolk County AME Contract specifically states that one day leave is authorized for the death of an employee's non-immediate family member (aunt, uncle, sister-in-law, brother-in-law, grandparent-in-law, foster parent, foster child); however, one day of bereavement leave was erroneously granted for an employee's cousin, which is not a family member relationship eligible for emergency bereavement leave.

***Recommendation*** – The Department should ensure that emergency bereavement leave is granted in accordance with the provisions contained in the respective Suffolk County AME or Suffolk County POA contracts. We recommend that the Department utilize the Emergency Death Leave form which specifies eligible family members and includes a certification statement of the relationship by the employee. The Emergency Death Leave form is included in the payroll forms distributed at the periodic payroll meetings held by the Office of Labor Relations. In addition, the Department should process an adjustment representing one day to the employee's accrued leave time.

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***One part-time employee was not paid for the total amount of hours worked during one pay period.*** One of the three part-time employees tested was paid for 14 hours during one pay period; however, the employee's Time and Accrual Record shows that the employee had worked 16 hours. As a result, the employee was underpaid by 2 hours or \$35.

***Recommendation*** – The Department should ensure that part-time employees are paid correctly, especially when part-time employees work less than their normal bi-weekly work schedule. In addition, this underpayment should be netted against the \$172 overpayment identified on page 10.

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***Employee Time and Accrual Records were not properly completed.*** Our audit testing revealed the following:

- There was one instance in which the employee's Time and Accrual Record was incomplete as the employee neglected to record a portion of allowable administrative leave in the "Other" column; therefore, the four-week total hours was less than the required 140 hours.
- There was one instance in which the employee recorded hours pertaining to Jury Duty on the Time and Accrual Record in the "Hours Worked" column instead of the "Other" column. The "Hours Worked" column should only be used to record actual hours worked by an employee.
- The amount of accrued vacation time was recorded incorrectly by one employee during eight months of the audit period. Although the employee recorded the incorrect amount of earned vacation time during the audit period, the error was corrected by Payroll

personnel on each Time and Accrual Record. These corrections should have been finalized by the employee and the employee's supervisor at the end of each four-week Time and Accrual period so that a corrected or finalized copy of the Time and Accrual Record can be maintained by the Payroll Unit.

- A finalized copy of one employee's Time and Accrual Records was not maintained by the Payroll Unit as the balance of accrued leave time on the Time and Accrual Records was manually adjusted throughout the audit period.

***Recommendation*** – The Department should ensure that employees accurately complete their Time and Accrual Records, which includes an accurate reporting of hours worked, accrued leave time earned, and “Other” hours on leave. In addition, a finalized copy of each Time and Accrual Record should be maintained by the Payroll Unit.

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## **APPENDICES**

APPENDIX A

COUNTY OF SUFFOLK



Steven Bellone  
SUFFOLK COUNTY EXECUTIVE

DEPARTMENT OF PROBATION

ANDREA NEUBAUER  
DIRECTOR

August 14, 2019

Frank Bayer, CPA  
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Dear Mr. Bayer:

Thank you for the opportunity to review the unofficial report on the results of the Follow up on Previous Payroll Procedures Audit of the Department of Probation for the period January 1, 2016 through December 31, 2016. My response to the audit findings follows.

**Prior audit recommendation #1** The Department should ensure that all approved employee furloughs are properly recorded on both the County's payroll system and the employee's time and actual record. In addition, the employee should repay \$1,169 to the county to properly account for the furlough and holiday hours that she was incorrectly paid for, and the Department should process the adjustments to the employee's vacation and sick leave accruals.

**Current status** The Department concurs with the audit finding. Although the recommendation was not implemented prior to the follow-up audit, full payment in the amount of \$1,169 has since been received from the employee, and the required accrual adjustments completed.

**Audit and Control's follow-up recommendation #1** There are no additional recommendations pertaining to furloughs since the program was rescinded by the County on June 13, 2012.

**Prior audit recommendation #2** Employees should ensure that they strictly adhere to the Department's written attendance procedures. Time Sheet Controls should be properly maintained for all employees and the weekly Time Sheet Controls should be reconciled to employee Time and Accrual Records every four weeks in accordance with the Department's attendance procedures.

**Current status** The Department concurs with the audit finding; this recommendation was not fully implemented at the time of the follow-up audit. However, the Department has taken steps, not only to ensure that scheduling information for all employees not working off-site is captured in the weekly Time Control Sheets, but that the Time Control Sheets are reconciled to the Time and Actual Record for each employee.

**Audit and Control's follow-up recommendation #2** The Department should ensure that the Time Sheet Control documents are updated when leave time is authorized or when scheduling changes are made during the pay period. In addition, a supervisor should be designated with the responsibility of reviewing and determining approval of the Time Sheet Control document to ensure agreement with the Time and Accrual Records at the end of each four week period so that any discrepancies can be resolved prior to the submission of the Time and Accrual Records to Payroll.

**Department update** As previously noted, the Department has taken steps to ensure that scheduling information for all employees not working off-site is captured in the weekly Time Control Sheets, and the information updated as circumstances warrant. Moreover, supervisors reconcile the Time Control document with the Time and Accrual Record for each subordinate, prior to submitting the subordinate's Time and Accrual Record to the Payroll unit.

**Prior audit recommendation #3** Each of the Department's divisions should maintain adequate documentation to support hours worked and accrued hours taken for all employees. Properly completed attendance records should then be compared to the employee's Time and Accrual Records to ensure that all hours worked have been properly recorded.

**Current status** – The Department concurs with the audit finding that adequate documentation was not consistently maintained to support hours worked and accrued leave time utilized in each of the following instances: one employee in the Mentally Ill Offender unit was omitted from the weekly Time Control Sheet in January and February 2016; one employee assigned to the STRONG program was not included in the division's Time Sheet Control records from June 6, 2016 through August 12, 2016; sign-in sheets utilized by administrative staff were either insufficient or not available to verify the accuracy of the Time and Accrual records of two full time employees and two part-time employees; the attendance of the employee assigned to the East End Task Force could not be verified, since the employee does not complete a Time Sheet Control record, nor does the employee participate in any type of sign in procedure; and the schedule of one employee in the criminal court investigations unit was omitted from the Time Sheet Control records for one week in 2016.

**Audit and Control's follow-up recommendation #3** Each of the Department's divisions should maintain adequate documentation to support employee hours worked and accrued time utilized. Properly completed attendance records should then be compared to the employee's Time and Accrual Records to ensure that all hours worked and leave time utilized have been properly recorded on the employee's Time and Accrual Record.

**Department update** - As previously stated, the Department has taken steps to ensure that scheduling information for all employees, apart for the employee assigned to the East End Drug Task Force, is recorded in the weekly Time Control Sheets, and compared to each employee's Time and Accrual Record to ensure that all hours have been correctly recorded. The employee assigned to the East End Drug Task Force, who works off site, submits a weekly schedule electronically to his immediate supervisor, who retains a copy of that schedule for comparison with the Time and Accrual Record.

However, in the absence of more detailed information, the Department is unable to comment on the audit finding that there were six instances in which the Time Control Records for four employees indicated that the employee was utilizing accrued sick leave, however the employees' Time and Accrual Records did not reflect any leave time used, or a corresponding deduction of accrued leave hours.

**Prior audit recommendation #4** The Department should comply with the provisions of the County's Records Retention and Disposition Schedule and retain all 'Application for Leave' slips for a minimum of six years.

**Current status** The Department does not dispute this finding. However, since the follow-up audit commenced in 2017 the Department has retained all leave slips, to be archived for a period of 6 years.

**Audit and Control's follow-up recommendation #4** The Department should comply with the provisions of the County's Records Retention and Disposition Schedule CO-2 and retain all 'Application for Leave' slips for a minimum of six years.

**Department update** As previously stated, the Department is in full compliance. All leave slips are retained and archived a minimum of six years.

**Prior audit recommendation #5** All the Department's Divisions should develop procedures that will allow them to monitor sick leave usage and identify those employees who should be designated or relieved as Sick Leave Abusers and chronic Sick Leave Abusers pursuant to the County's Sick Leave Management Program.

**Current status** The Department agrees that it failed to implement sufficient procedures to properly monitor the use of sick leave.

**Audit and Control follow-up recommendation #5** The Department should develop procedures which will enable each Division to effectively monitor sick leave usage so that employees will be properly designated or relieved as Sick Leave Abusers and Chronic Sick Leave Abusers, and notified of their potential designation as a Sick Leave Abuser.

**Department update** The Department is now tracking the use of sick time by all employees. This procedure enables the Department to identify those employees whose use of sick time is problematic, so that appropriate action can be taken.

**Prior audit recommendation #6** The Department should ensure that all employee accrued benefit hour balances are properly calculated and converted.

**Current status** – The Department does not disagree with the audit finding wherein the Department failed to complete the necessary conversion of accrued leave time balances for four newly hired employees who reached their first anniversary during the audit period, thereby resulting in an overstatement of vacation and sick leave balances. However, the Department subsequently corrected these errors, and notified all four employees of the adjustment to their timesheets. The Department agrees that it overstated one employee's vacation and sick leave accruals by 2.06 hours and 6.23 hours respectively, and overstated a second employee's vacation accruals by .84 hours. As noted in the audit report, these errors were corrected prior to completion of the audit. The Department further acknowledges that one employee's vacation and sick accruals were overstated, thus resulting in an overpayment of \$102 for 3.54 hours of accrued vacation when the employee was terminated from county service in March 2016. The Department was unable to recover the overpayment for vacation accruals, as the employee relocated to another state almost immediately following her termination, leaving a forwarding address that was either invalid or had expired. The auditors further note that the vacation accruals of one employee were overstated by 3 hours, and the employee's sick leave accruals overstated by 5.3 hours at the time of the employee's resignation. Because the identity of the employee is unknown, the Department can neither agree nor disagree with the audit finding indicating that the error was corrected prior to the payment of accrued leave time.

**Audit and Control follow-up recommendation #6** The Department should ensure that all employee accrued leave balances are properly calculated and converted once newly hired employees retain their first anniversary. In addition, the Department should recover the \$102 overpayment made to the former employee.

**Department update** Accrued leave balances are now properly calculated and converted when newly hired employees reach their first anniversary. However, as noted above, the Department was unable to recover the \$102 overpayment to the employee who was terminated in 2016, as the employee moved out of state not long after she separated from county service and could not be located.

**Prior audit recommendation #7** – The Department should comply with the provisions of the Suffolk County AME contract and ensure that employees do not use accrued time before it is earned.

**Current status** – Without knowing the identity of the employee, and the dates of occurrence, the Department is unable to comment on the audit finding which indicates that in four instances, an employee used accrued vacation and sick leave before earning the accrued leave time.

**Audit and Control follow-up recommendation** The Department should comply with the provisions of the Suffolk County AME contract and all Payroll Representatives Memorandums and ensure that employees do not use accrued leave time before it is actually earned.

**Department update** The Department is in compliance with the provisions of the AME contract and all Payroll Representatives Memorandums.

**Prior audit recommendation #8** – The Department should ensure that gross wages are properly calculated for all pay periods in which an employee is docked pay. In addition, the employee should repay \$41 to the County, and the Department should ensure that vacation and sick accruals are properly adjusted for employees who are docked or were on furlough.

**Current status** – Although the \$41 overpayment was collected from the employee, the Department agrees that the overpayment was not collected prior to the follow-up audit. However, without knowing the identity of another employee cited by the auditors, as well as the dates of occurrence, the Department is unable to comment on the finding indicating that the Department had failed to dock the pay of a full time worker on numerous occasions, resulting in an overpayment of \$47, nor can the Department comment on the finding indicating that the employee's vacation accruals were overstated, as the Department did not adjust the employee's accruals to correspond to the percentage of time worked by the employee. That having been said, the Department does agree that the pay of two part-time employees was not correctly docked when those employees worked less than the required number of hours. Specifically, the Department acknowledges that it failed to dock one employee's pay for three pay periods (\$172) and insufficiently docked another employee's pay for one pay period (\$47), resulting in a total overpayment of \$219 to these two employees.

**Audit and Control follow-up recommendation #8** The Department should ensure that employees are properly docked pay when they are unable to satisfy the work week with hours worked and accrued leave time. In addition, the Department should ensure that accrued leave hours earned are reduced to correspond to the percentage of time worked by an employee during the four week Time and Accrual period. Furthermore, the Department should recover any overpayments made.

**Department update** The Department will correctly dock those employees who do not satisfy the work week with hours worked and accrued leave time. In addition, the Department will attempt to recover the overpayments cited above, totaling \$219.

**Prior audit recommendation #9** – The Department should comply with all of the provisions contained in SOP A-17, 'Overtime Authorization.

**Current status** – The Department acknowledges its failure to compensate an employee for four hours of overtime worked, which represents \$295 in salary, due to the fact that the employee had failed to submit the Overtime Authorization Form, but had properly reported the overtime on the Time and Accrual Record.

**Audit and Control follow-up recommendation** The Department should continue to ensure compliance with SOP A-17, 'Overtime Authorization,' which includes completion of an Overtime Authorization Form (SCIN Form 17). In addition, supervisors should compare Overtime Authorization Forms to employee Time and Accrual Records at the end of the four week period to ensure that overtime is properly documented and reported.

**Department update** The Department is adhering to SOP A-17. Supervisors review and compare the SCIN Form 17's with the employee's Time and Accrual Record to ensure agreement. The employee in question submitted an Overtime Authorization Form and was paid on November 9, 2017.

**Prior audit recommendation #10** – The Department head or his/her designee should ensure that all employee Time and Accrual Records and SCIN Form 17 ‘Overtime Authorization’ forms are properly approved.

**Current status** – Audit testing revealed that one Time and Accrual Record did not contain Department head approval, however the audit report fails to clarify whether the Time and Accrual Record was instead signed by a designee. Therefore, in the absence of additional information, the Department is unable to comment on this finding.

**Audit and Control’s follow-up recommendation #10** The Department should ensure that Time and Accrual Records are properly approved.

**Department update** All Time and Accrual Records are approved by either the Director or the designee. All Overtime Authorization Forms require signature approval through the employee’s chain of command.

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The unofficial report on the results of the Follow-up Payroll Procedures Audit goes on to include a discussion of the following:

**There were numerous instances in which SCIN Form 49, ‘Application for Leave,’ was not properly completed.**

**Recommendation** SCIN Form 49, Application for Leave’ should be completed for all leave time utilized by employees in accordance with any related Payroll Advisory issued by the Comptroller’s Office. In addition, SCIN Form 49 should be accurately completed and include all relevant information when utilizing leave time (month, date, and hour) and when applicable, the required signatures.

**Department response** In the absence of more detailed information – specifically, the identities of the employees and the dates of these occurrences – the Department can neither refute nor concur with the audit findings. Clearly, however, the Department agrees that all ‘Application for Leave’ slips should be completed in accordance the appropriate Payroll Advisory.

**The Department incorrectly paid one employee twice for the same period of overtime hours worked. Although the Payroll Unit received full payment from the employee prior to the completion of the audit, there were other instances in which overtime hours worked and overtime paid were not always properly recorded.**

**Recommendation** The Department should comply with the provisions of SOP A-17 and ensure that additional procedures are in place to monitor employees with routine overtime so that overtime is not erroneously authorized. In addition, supervisors should compare Overtime Authorization Forms to employee Time and Accrual Records at the end of the four week period to ensure that overtime is properly documented and recorded.

**Department response** In the absence of more specific information – namely the identities of the employees and the dates of these occurrences – the Department can neither agree nor disagree with the audit findings. However, the Department recognizes the importance of maintaining accurate, complete payroll records and is taking all reasonable measures to ensure the integrity of those records.

**The Department failed to comply with the provisions of the AME contract as seven hours of bereavement leave time was granted for an ineligible family member (cousin).**

**Recommendation** The Department should ensure that emergency bereavement leave is granted in accordance with the provisions of the AME or POA contracts. We recommend that the Department utilize the Emergency Death Leave form that specifies eligible family members and includes a certification statement regarding the relationship between the employee and the deceased. In addition, the Department should process an adjustment representing one day to the employee's accrued leave time.

**Department response** The Department is now utilizing the Emergency Death Leave form referenced above. If the audit team identifies the employee who was erroneously granted bereavement leave, and the date of the occurrence, the Department will review the employee's Time and Accrual Record with a view towards making any adjustment necessary to the employee's accrued leave time.

**One part-time employee was not paid for the total amount of hours worked during one pay period, in that the employee was paid for 14 hours, when the employee's Time and Accrual Record shows that the employee had worked 16 hours. As a result, the employee was underpaid by 2 hours, or \$35.**

**Recommendation** The Department should ensure that part-time employees are paid correctly, especially when part-time employees work less than their normal bi-weekly schedule. In addition, this underpayment should be netted against the \$172 overpayment identified on Audit and Control's follow-up recommendation #8.

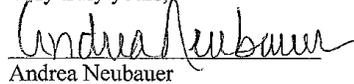
**Department response** The Department will take the necessary steps to ensure that part-time employees are paid correctly, particularly when part-time employees work less than their normal bi-weekly work schedule. And as previously stated, the Department will attempt to recover the overpayment.

**Employee Time and Accrual Records were not properly completed.**

**Recommendation** The Department should ensure that employees accurately complete their Time and Accrual Records, which includes an accurate reporting of hours worked, accrued leave time earned, and 'Other' hours on leave. In addition, a finalized copy of each Time and Accrual Record should be maintained by the Payroll Unit.

**Department response** Without knowing the names of the employees, or the dates of occurrences referenced in the audit report, the Department is unable to formulate a response to these findings. The Department can only assert its commitment to maintaining Time and Accrual Records that are accurate and complete, and to providing the necessary assistance to our employees to ensure those records are error free.

Very truly yours,



Andrea Neubauer

Director

## APPENDIX B

### Comptroller Office's Comments on the Department's Response

#### **Auditee: Suffolk County Department of Probation**

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An exit conference was held on June 11, 2018 where Audit Division staff discussed the findings and recommendations with the Department. This meeting serves to provide the Department with the opportunity to begin preparing their response to the audit report and the opportunity to request work papers that support our findings. The Department submitted a written response to the audit report (Appendix A, p. 16). Our assessment of the Department's response is as follows:

***Prior Audit Recommendation # 1*** – The Department should ensure that all approved employee furloughs are properly recorded on both the County's payroll system and the employee's time and accrual record. In addition, the employee should repay \$1,169 to the County to properly account for the furlough and holiday hours that she was incorrectly paid for, and the Department should process the adjustments to the employee's vacation and sick leave accruals.

***Department's Response*** – The Department concurs with this finding and stated in its response that the overpayment was collected and the required accrual adjustments were processed subsequent to the completion of the audit and prior to the issuance of our audit report.

***Comptroller's Response*** – The Comptroller's Office is pleased that the Department has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

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***Prior Audit Recommendation # 2*** – Employees should ensure that they strictly adhere to the Department's written attendance procedures. Time Sheet Controls should be properly maintained for all employees, and the weekly Time Sheet Controls should be reconciled to employee Time and Accrual Records every four-weeks in accordance with the Department's attendance procedures.

***Department's Response*** – The Department concurs with this finding and stated in its response that the recommendation was not fully implemented at the time of the follow-up audit. However, the Department contends that it has taken steps to ensure that scheduling information for all employees not working off-site is captured in the weekly Time Control Sheets.

***Comptroller's Response*** – The Comptroller's Office is pleased that the Department has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

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***Prior Audit Recommendation # 3*** – Each of the Department's Divisions should maintain adequate documentation to support hours worked and accrued hours taken for all employees. Properly completed attendance records should then be compared to the employee's Time and Accrual Records to ensure that all hours worked have been properly recorded.

**Department's Response** – The Department concurs with this finding and stated in its response that it has taken steps to ensure that scheduling information for all employees not working off-site is captured in the weekly Time Control Sheets. However, the Department stated in its response that in the absence of more detailed information it was unable to comment on the finding that there were six instances in which the Time Control Records for four employees indicated that the employee was utilizing accrued sick leave when the employees' Time and Accrual Records did not reflect any leave time used, or a corresponding deduction of accrued leave hours.

**Comptroller's Response** – The Comptroller's Office is pleased that the Department concurs that adequate documentation was not consistently maintained to support hours worked and accrued leave time utilized for all employees.

As previously stated above, an exit conference was held on June 11, 2018 in which the Audit Division staff discussed the findings and recommendations with the Department. As a result of the exit conference the Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it made no mention of needing additional documentation or work papers to formulate their response.

No modification of the audit report for this finding is warranted.

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**Prior Audit Recommendation # 4** – The Department should comply with the provisions of the County's Records Retention and Disposition Schedule CO-2 and retain all "Application for Leave" slips (SCIN Form 49) for a minimum of six years.

**Department's Response** – The Department concurs with this finding and stated in its response that it has retained all leave slips, to be archived for a period of 6 years, following the commencement of the audit in 2017.

**Comptroller's Response** – The Comptroller's Office is pleased that the Department has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

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**Prior Audit Recommendation # 5** – All of the Department's Divisions should develop procedures that will allow them to monitor sick leave usage and identify those employees who should be designated or relieved as Sick Leave Abusers and Chronic Sick Leave Abusers pursuant to the County's Sick Leave Management Program.

**Department's Response** – The Department agrees that it failed to implement sufficient procedures to properly monitor the use of sick time and stated in its response that it is now tracking the use of sick time by all employees.

**Comptroller's Response** – The Comptroller's Office is pleased that the Department has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

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**Prior Audit Recommendation # 6** – The Department should ensure that all employee accrued benefit hour balances are properly calculated and converted.

**Department's Response** – The Department does not disagree with this finding and acknowledges that it was unable to collect the \$102 overpayment because the employee relocated to another state almost immediately following her termination and left an invalid forwarding address. In addition, the Department states in its response that it can neither agree nor disagree with the finding indicating that the error was corrected prior to the payment of accrued leave time as the identity of the employee was unknown.

**Comptroller's Response** – The Comptroller's Office is pleased that the Department concurs with this finding. However, as previously stated above, the Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it made no mention of needing additional documentation or work papers regarding the name of the unknown employee.

No modification of the audit report for this finding is warranted.

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**Prior Audit Recommendation # 7** – The Department should comply with the provisions of the Suffolk County AME contract and ensure that employees do not use any accrued time before it is earned.

**Department's Response** – The Department stated in its response that it is unable to comment on the audit finding because it did not know the identity of the employee and the dates of occurrence.

**Comptroller's Response** – As previously stated above, the Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it made no mention of needing additional documentation or work papers regarding the identity of the unknown employee to formulate their response.

No modification of the audit report for this finding is warranted.

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**Prior Audit Recommendation # 8** – The Department should ensure that gross wages are properly calculated for all pay periods in which an employee is docked pay.

**Department's Response** – The Department stated in its response that it will correctly dock those employees who do not satisfy the work week with hours worked and accrued leave time, and that it will attempt to recover the \$219 in overpayments made to two (2) part-time employees. However, the Department stated that it is unable to comment on the audit finding pertaining to the one full-time employee who was overpaid \$47 and whose vacation accruals were overstated by 3.5 hours because it did not know the identity of the employee and the dates of occurrence.

**Comptroller's Response** - The Comptroller's Office is pleased that the Department intends to take corrective action and dock those employees who do not satisfy the work week with hours worked and accrued leave time, and that it will attempt to recover the \$219 in overpayments made to two (2) part-time employees.

However, as previously stated above on several occasions, an exit conference was held on June 11, 2018 in which the Audit Division staff discussed the findings and recommendations with the Department. As a result of the exit conference the Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it made no mention of needing additional documentation or work papers regarding the identity of the unknown employee to formulate their response.

No modification of the audit report for this finding is warranted.

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***Prior Audit Recommendation # 9*** – The Department should comply with all of the provisions contained in SOP A-17, “Overtime Authorizations”.

***Department’s Response*** – The Department stated it is adhering to SOP A-17 and that the employee in question was paid on November 9, 2017 when an Overtime Authorization Form was completed.

***Comptroller’s Response*** – The Comptroller’s Office is pleased that the Department has taken corrective action regarding this finding. No modification of the audit report for this finding is warranted.

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***Prior Audit Recommendation # 10*** – The Department Head or his/her designee should ensure that all employee Time and Accrual Records and SCIN Form 17 “Overtime Authorization” forms are properly approved.

***Department’s Response*** – The Department stated in its response that it in the absence of additional information it is unable to comment on the audit finding and questions whether the Time and Accrual Record was signed by a designee.

***Comptroller’s Response*** – The Time and Accrual Record in question was not signed by the Department head or his/her designee and would have been provided to the Department if it had been requested subsequent to the exit conference on June 11, 2018. In addition, as stated numerous times above, the Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it made no mention of needing additional documentation or work papers to formulate their response.

No modification of the audit report for this finding is warranted.

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In addition to the above, the follow-up audit revealed the following:

**Finding 1:**

There were numerous instances in which SCIN Form 49, “Application for Leave” was not properly completed.

***Department's Response*** - The Department stated in its response that it agrees that all 'Application for Leave' slips should be completed in accordance with the appropriate Payroll Advisory, but claims that in the absence of more detailed information it can neither refute nor concur with the audit findings.

***Comptroller's Response*** – As previously stated numerous times above, the Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it made no mention of needing additional documentation or work papers to formulate their response.

No modification of the audit report for this finding is warranted.

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**Finding 2:**

The Department incorrectly paid one employee twice for the same period of overtime hours worked. In addition, overtime hours worked and overtime paid were not always recorded properly.

***Department's Response*** - The Department stated in its response that it recognizes the importance of maintaining accurate, complete payroll records and is taking all reasonable measures to ensure the integrity of those records. However, the Department claims that in the absence of more specific information – namely the identities of the employees and the dates of these occurrences - it can neither agree nor disagree with the audit findings.

***Comptroller's Response*** – As previously stated above on several occasions, an exit conference was held on June 11, 2018 in which the Audit Division staff discussed the findings and recommendations with the Department. As a result of the exit conference the Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it made no mention of needing additional documentation or work papers regarding the identity of the unknown employee to formulate their response.

No modification of the audit report for this finding is warranted.

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**Finding 3:**

The Department failed to comply with the provisions of the Suffolk County AME Contract as seven hours of bereavement leave time was granted for an ineligible family member (cousin).

***Department's Response*** - The Department stated in its response that it is now utilizing the Emergency Death Leave form and that if it had the name of the employee who was erroneously granted bereavement time, it would review the employee's Time and Accrual Record with a view towards making any adjustment necessary to the employee's accrued leave time.

***Comptroller's Response*** - The Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it did not dispute this finding or ask for additional documentation or work papers regarding the identity of the employee to formulate their response.

No modification of the audit report for this finding is warranted.

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**Finding 4:**

One part-time employee was not paid for the total amount of hours worked during one pay period.

***Department's Response*** - The Department stated in its response that it will take the necessary steps to ensure that part-time employees are paid correctly and that it will attempt to recover the overpayment.

***Comptroller's Response*** - The Comptroller's Office is pleased that the Department intends to take corrective action and attempt to recover the overpayment. No modification of the audit report for this finding is warranted.

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**Finding 5:**

Employee Time and Accrual Records were not properly completed.

***Department's Response*** - The Department stated in its response that it is unable to formulate a response to the finding without knowing the names of the employees or the dates of occurrences.

***Comptroller's Response*** - As previously stated above on numerous occasions, an exit conference was held on June 11, 2018 in which the Audit Division staff discussed the findings and recommendations with the Department. As a result of the exit conference the Department submitted a preliminary response on October 22, 2018 (Exhibit A, p. 28) in which it made no mention of needing additional documentation or work papers to formulate their response.

No modification of the audit report for this finding is warranted.

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EXHIBIT A

COUNTY OF SUFFOLK



Steven Bellone  
SUFFOLK COUNTY EXECUTIVE

DEPARTMENT OF PROBATION

ANDREA NEUBAUER  
ACTING DIRECTOR

October 22, 2018

Comptroller John M. Kennedy  
H. Lee Dennison Building  
100 Veterans Memorial Highway, PO Box 6100  
Hauppauge, New York 11788-0099

Re: Follow up on Previous Payroll Procedures Audit  
Audit Period 1/1/2016 through 12/31/2016

Dear Comptroller Kennedy:

Thank you for the opportunity to meet with your staff and review your findings in the above-referenced matter. While I do not dispute these findings, the Department has put into place a number of measures to address the deficiencies uncovered by the audit.

Although the county's voluntary furlough program was rescinded in June of 2012, the follow up audit noted that the Department had failed to take corrective action in the case of an employee who had received an overpayment of \$1169 while participating in the furlough program. However, this matter is now well in hand, in that as of 10/19/2018, the Department had already recovered \$900, and had made the necessary adjustments to the employee's vacation and sick leave accruals.

The follow up audit also found that employees did not strictly adhere to the Department's written attendance procedures regarding Time Sheet Control documents in that these documents were not consistently revised to reflect scheduling changes that occurred during the two week pay period. In an effort to address that deficiency, I reviewed the audit findings with the Department's administrative staff during a monthly operations meeting, emphasizing the importance of adhering to the Department's time and attendance policy as it relates to Time Sheet Controls. In turn, administrative staff met with their mid-level supervisors to convey this same message, which I intend to reinforce through an email communication with supervisory personnel.

The Department was cited for its failure to maintain adequate documentation to support hours worked and accrued hours taken for all employees. The auditors then went on to describe multiple instances in which the names of various employees were omitted from the Time Sheet Control document maintained by their respective units. Additionally, sign in sheets for all the tested employees were not available for inspection by the auditors. Here again, the Department does not refute these findings, and as noted in the preceding paragraph, I am working with administrative staff to correct these deficiencies.

The follow up audit also uncovered the fact that the Department failed to comply with the County's Records Retention and Disposition Schedule. However, that is no longer the case. 'Application for Leave' slips, in fact, all payroll related documents are now archived and held for a minimum of six years.

The Department was also cited for failing to implement sufficient procedures to properly monitor sick leave usage and identify employees that should have been designated as Sick Leave Abusers. And while that may have been the case, the Department is now utilizing an Excel spreadsheet to record the use of sick time by all employees. No less than once every month, each building administrator reviews the spreadsheet and identifies employees in their section whose use of sick time may be problematic. The building administrator in turn forwards those names to the Payroll Supervisor and to the Acting Director for further review. Action on the part of the Department would then be guided by either the 5/17/2018 Memorandum of Agreement between the County and the Association of Municipal Employees (AME), or the contract between the County and the Probation Officers' Association (POA), whichever was applicable.

The audit also uncovered the fact that the Department had failed to complete the necessary conversion of accrued leave time balances for four newly hired employees who reached their first anniversary during the audit period, resulting in an overstatement of vacation and sick leave balances. Here as well, the Department does not question the auditors' findings. And while there may be no excuse for such errors, it is also true that the payroll unit ultimately responsible for the accuracy of these records was not sufficiently staffed during the audit period, and also lacked a supervisor. But, since that is no longer the case, the Department is confident that accruals will be properly calculated and converted going forward.

The follow up audit also found that the Department remained noncompliant with the AME contract in that two of the tested employees used accrued time before it had been earned. The Department acknowledges these instances of non-compliance, and as noted above, had also brought this issue to the attention of administrative staff during an operations meeting earlier this year. The Department's Attendance and Time Sheet Records Policy, which is readily available to staff for review, specifically references this provision of the AME contract. Going forward, this policy document will be subject to an annual review, updated as necessary, and then reissued, with a view towards improving overall compliance.

It was also noted that the Department had failed to properly calculate gross wages for all pay periods in which a dock situation arose. Again, while there may be no excuse for these errors, I think it important to emphasize that the payroll unit was not sufficiently staffed during the audit period and also lacked a supervisor. However, since the unit is now fully staffed, to include a Payroll Supervisor, the Department remains confident that these computational errors will not occur in the future.

The Department was cited for its failure to comply with the provisions of SOP A-17, 'Overtime Authorization,' resulting from the fact that an employee, who failed to submit SCIN Form 17, was not compensated for four hours of overtime worked on 3/18/2016. That matter has since been resolved, and after submitting the requisite Overtime Authorization form, the employee was in fact compensated.

The follow up audit also uncovered numerous instances in which the SCIN Form 49, 'Application for Leave,' was not properly completed in that the slip was not countersigned, or not approved by the supervisor in a timely manner, or not signed by the employee, or, in the case of leave time during a partial shift, did not include the hours the employee was not at work. As previously noted, the audit findings have been discussed at some length with the Department's administrative staff, and they in turn reviewed the findings with their supervisors. At this juncture, mid-level supervisors, as well as upper management, have been advised of their responsibilities in this regard.

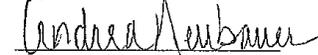
It was further noted by the auditors that overtime hours worked and overtime paid were not always recorded properly. Again, all supervisory staff has been instructed to examine the time and accrual records of their subordinates for accuracy and completeness before signing off on those records, and forwarding them on to the payroll unit.

The auditors also found that the Department had erroneously granted an employee seven hours of bereavement leave for an ineligible family member. The Department does not dispute this finding, and in an effort to prevent any future such occurrences, employees will now be required to complete a written form providing the name of the deceased and their relationship to the employee.

Lastly, the auditors found several instances in which employee time and accrual records were not properly completed. The Department does not contest this finding, and as previously discussed, supervisory staff has been instructed to examine the time and accrual records of their subordinates for accuracy and completeness before approving those records for submission to the payroll unit.

In conclusion, I think it unlikely that the Department can completely eliminate the human error that contributed to many of the failings noted by the auditors. Yet I can assure you that our efforts to address these deficiencies will continue. Please extend my thanks to the audit team for the cooperation and professionalism they displayed throughout the audit process.

Very truly yours,



Andrea Neubauer  
Acting Director