

# OFFICE OF THE SUFFOLK COUNTY COMPTROLLER



## **A Special Investigative Audit of the Time Reporting Practices and Related Payroll Payments of a Selected Employee of the Department of Probation**

**For the Period: November 12, 2013 through May 12, 2017**

**Report 2017-17**

**Date Issued: August 30, 2019**

**John M. Kennedy, Jr.**

**SUFFOLK COUNTY  
OFFICE OF THE COMPTROLLER**

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Comptroller

**Louis A. Necroto, CPA**  
Chief Deputy Comptroller

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**LETTER OF TRANSMITTAL**

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June 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), the Audit Division conducted a special investigation audit of the time reporting practices and related payroll payments of a selected employee of the Probation Department (Department) for the period November 12, 2013 through May 12, 2017. The special investigation audit was commenced as a result of a complaint received by Audit & Control's fraud hotline in which the complainant alleged that the selected employee was abusing time.

Our special investigation audit focused on the Time and Accrual Records and supporting documentation submitted by a selected employee, and related payroll payments made by the County. The objectives of our audit were limited to the following:

- To determine if the selected employee's Time and Accrual Records accurately reflect the hours worked and paid during the audit period.
- To determine 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.

Our special investigation audit consisted primarily of inquiries of Department employees, as well as an examination of Time and Accrual Records, related documentation and electronic files. Investigative procedures do not constitute an audit conducted in accordance with generally accepted government auditing standards. If we had performed additional procedures, other matters might have come to our attention that would have been reported to you.

We conducted our special investigation audit in order to satisfactorily complete our objectives. We believe that our investigative procedures provide a reasonable basis for the findings contained in this report.

Respectfully submitted,

Office of the County Comptroller  
Division of Auditing Services

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## EXECUTIVE SUMMARY

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Our special investigative audit revealed the Department did not properly supervise and monitor the work performance of the selected employee.

We were unable to ensure that the hours recorded on the employee's Time and Accrual Records are an accurate accounting of hours worked and that time off was properly recorded.

The Department failed to properly monitor sick leave usage of the selected employee and designate the employee as a Sick Leave Abuser and Chronic Sick Leave Abuser as required by the County's Sick Leave Management Program.

The employee consistently used sick leave time in conjunction with other time off.

There were six instances in which the selected employee appeared in a Facebook posting or Newsday photograph on dates when the selected employee recorded hours worked on their Time and Accrual Record.

Time off was recorded on twenty-six of the forty-six time sheets (57%) reviewed; however, we were unable to determine if SCIN Form 49, "Application for Leave" slips were properly completed when time off was taken by the selected employee.

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## **BACKGROUND**

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The selected employee of the Suffolk County Department of Probation was following the provisions of the Suffolk County Association of Municipal Employees (SCAME) agreement for a Bargaining Unit 2 employee during the period November 12, 2013 through and including May 12, 2017.

Each unit of the Department is required to maintain a weekly Time Control Sheet. 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.

In addition to this report, a separate follow-up report pertaining to the Department's payroll procedures will be issued.

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## SCOPE AND METHODOLOGY

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- Reviewed relevant Suffolk County Laws, Resolutions, All Department Head Memorandums, Payroll Memorandums, and Agreements between Suffolk County and the Association of Municipal Employees (AME).
- Interviewed the Department's Director in order to obtain an understanding of the attendance policies and procedures followed by the selected employee and to obtain an understanding of the selected employee's job duties.
- Obtained all Time and Accrual Records submitted by the selected employee from November 12, 2013 through May 21, 2017.
- Performed testing procedures as deemed necessary for all Time and Accrual Records submitted by the selected employee from November 12, 2013 through May 21, 2017.
- Performed testing procedures as deemed necessary to ensure that the Time and Accrual Records were properly processed in accordance with applicable contracts, SOPs and Directives of the Office of Labor Relations.
- Performed an analysis of the selected employee's sick leave incidents recorded on the Time and Accrual Records to determine if the Department properly monitored the sick leave usage of the selected employee and to determine if sick leave was used in conjunction with other time off.
- Performed an analysis of the selected employee's Facebook postings and Newsday photographs to determine the reasonableness of the employee being in the location posted on the date of the posting.

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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## INVESTIGATIVE RESULTS

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### **INVESTIGATIVE RESULTS:**

Although we cannot substantiate any allegation that the employee was paid for time not worked, evidence revealed a severe lack of supervision.

***We were unable to ensure that the hours recorded on the employee's Time and Accrual Records are an accurate accounting of the hours worked and that time off was properly recorded.*** Our audit testing revealed the following:

- The Department did not maintain any type of daily attendance log or weekly Time Control Sheet for the selected employee.
- There were numerous days in which the selected employee recorded hours worked on their Time and Accrual Record; however, there was no swipe access or computer logon data recorded on those dates. Therefore, we cannot confirm if the selected employee worked on those days.
- There was one instance in which the selected employee recorded the use of accrued leave time on their Time and Accrual Record; however, there was computer logon data recorded for that day.

***The Department failed to properly monitor sick leave usage of the selected employee and designate the employee as a Sick Leave Abuser and Chronic Sick Leave Abuser as required by the County's Sick Leave Management Program.*** The County's Sick Leave Management Program defines a Sick Leave Abuser as "an employee who has 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 12-month period", and a Chronic Sick Leave Abuser as "an employee who has either: 1) been a Sick Leave Abuser for 18 consecutive months from the date of the first use of sick time during any rolling 12-month period, or 2) 10 or more occurrences of sick leave, or 16 or more non-consecutive sick days, or a combination of occurrences and non-consecutive sick days that equal 16 during any rolling 12 month period." Our analysis of the selected employee's sick leave incidents revealed the following:

- There were fourteen instances in which the employee had a combination of occurrences and non-consecutive sick days equal to eight within the rolling twelve month period; however, the Department failed to send the employee a Sick Leave Abuser warning letter when the employee was one occurrence or sick day short of being designated a Sick Leave Abuser and failed to designate the employee as a Sick Leave Abuser and notify the employee of such designation in accordance with the provisions of the Program.
- There were three instances in which the employee had ten or more occurrences of sick leave, or sixteen or more non-consecutive sick days, or a combination of

occurrences and non-consecutive sick days that equal sixteen during a rolling twelve month period; however, the Department failed to designate the employee as a Chronic Sick Leave Abuser and notify the employee of such designation in accordance with the provisions of the Program.

*The employee consistently used sick leave time in conjunction with other time off.* In seventeen of twenty-four incidents (71%) reviewed, there were nine instances in which sick leave was used in conjunction with other paid time off and eight instances in which sick leave was used in conjunction with a weekend.

*There were six instances in which the selected employee appeared in a Facebook posting or Newsday photograph on dates when the selected employee recorded hours worked on their Time and Accrual Record.* The Department could not provide any type of daily attendance, swipe access or computer logon data to corroborate whether the employee worked any hours on those dates.

*Time off was recorded on twenty-six of the forty-six Time and Accrual Records (57%) reviewed; however, we were unable to determine if SCIN Form 49, "Application for Leave" slips were properly completed when time off was taken by the selected employee.* Our audit revealed the following:

- The Department routinely destroyed application for leave slips after one year; therefore, they could not provide the application for leave slips associated with twenty (20) Time and Accrual Records. The County's Record Retention and Disposal Schedule CO-2 specifically states that the retention time is 6 years for "Employee request for and/or authorization given to employee to use or donate sick, vacation, personal or other leave, or to work overtime." Section 1079-2 further states, "only those records shall be disposed of by Suffolk County that are described in Records Retention and Disposition Schedule CO-2 after such records have met the minimum retention period prescribed therein." This finding was also noted in our prior audit of the Departments' Payroll Procedures (Report # 2014-03).
  - The Department stated that it misplaced the majority of the selected employee's 2016 application for leave slips; on September 12, 2016 and October 14, 2016 replacement leave slips were created based on the leave time recorded on the selected employee's Time and Accrual Records.
  - There was one instance in which a revised Time and Accrual Record was created when, as a result of information Newsday provided to the Department, the Department discovered the selected employee made an error recording the date vacation leave was used.
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In addition to the significant findings noted above, our audit revealed the following:

***The Department made several errors in the recording of overtime on the selected employee's Time and Accrual Records and incorrectly calculated overtime hours and accrued leave hours, resulting in compensatory time hours being underreported by 6.25 hours.*** Our audit testing revealed the following:

- There was one instance in which the SCIN Form 17, "Overtime Authorization" indicated the selected employee worked 4.5 hours overtime from 4:30 PM to 9:00 PM; however, the Time and Accrual Record indicated the selected employee worked 4.0 hours overtime from 4:30 PM to 8:30 PM.
  - The Department incorrectly calculated the selected employee's overtime hours for the week ended March 16, 2014. Overtime hours for this week should have been 17.5 hours, 2.5 hours at straight time and 10 hours at time and one half. Therefore, the selected employee's overtime hours were underreported by 5.5 hours for this period.
  - The Department incorrectly calculated the selected employee's overtime hours for the week ended March 23, 2014. The Department calculated 5 overtime hours at straight time and 11 overtime hours at time and one half; however, 2.5 hours of overtime should have been calculated at straight time and 13.5 hours of overtime should have been calculated at time and one half. This resulted in the selected employee's overtime hours being underreported by 1.25 hours.
  - The Department incorrectly calculated accrued compensatory time hours on the abovementioned Time and Accrual Record by 0.5 hours
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## RECOMMENDATIONS

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- The Department should properly maintain weekly Time Control Sheets for all employees and the weekly Time Control Sheet should be reconciled to employee Time and Accrual Records every four weeks in accordance with the Department's attendance procedures.
- The Department should develop procedures that will allow them to properly 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.
- The Department should comply with the provisions of the Suffolk County Comptroller's Payroll Advisory Number 1, including attaching all Leave Slips to the employee's Time and Accrual Record and retaining those records for a period of six years in accordance with Suffolk County Laws, Chapter 1079, Records Retention.
- The Department should ensure that all information recorded on SCIN Form 17, "Overtime Authorization" is in agreement with the overtime information recorded on the employee's Time and Accrual Record and that all earned compensatory time has been properly calculated.

## **APPENDICES**

APPENDIX A

COUNTY OF SUFFOLK



Steven Bellone  
SUFFOLK COUNTY EXECUTIVE

DEPARTMENT OF PROBATION

ANDREA NEUBAUER  
DIRECTOR

July 3, 2019

Frank Bayer, CPA  
Executive Director of Auditing Services  
Office of the County Comptroller  
H. Lee Dennison Building  
100 Veterans Memorial Highway  
PO Box 6100  
Hauppauge, New York 11788-0099

Dear Mr. Bayer:

Thank you for the opportunity to review the draft audit report regarding the time reporting practices and related payroll payments of a selected Probation Department employee. My response to the audit findings follows.

**The Department did not maintain any type of daily attendance log or weekly Time Control Sheet for the selected employee.**

The Department concurs with this statement. The subject employee was inadvertently left off of the sign in sheet, however, the Department has confirmed that all other employees are now included on the sign in sheet.

**There were numerous days in which the selected employee recorded hours worked on their Time and Accrual Record; however, there was no swipe access or computer logon data recorded on those dates. Therefore, we cannot confirm if the selected employee worked on those days.**

In the absence of more detailed information, the Department is unable to comment on this finding.

**There was one instance in which the selected employee recorded the use of accrued leave time on their Time and Accrual Record; however, there was computer logon data recorded for that day.**

The Department agrees with this finding. The error was rectified when it was brought to our attention during the course of the audit.

**There were fourteen instances in which the employee had a combination of occurrences and non- consecutive sick days equal to eight within the rolling twelve month period; however, the Department failed to send the employee a Sick Leave Abuser warning letter when the employee was one occurrence or sick day short of being designated a Sick Leave Abuser and failed to designate the employee as a Sick Leave Abuser and notify the employee of such designation in accordance with the provisions of the Program.**

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The Department agrees with this finding. The Department is now tracking the use of sick time by all employees. This procedure enables the Department to identify those employees who use of sick time is problematic, so that corrective action can be taken in a timely manner.

**There were three instances in which the employee had ten or more occurrences of sick leave, or sixteen or more non-consecutive sick days, or a combination of occurrences and non-consecutive sick days that equal sixteen during a rolling twelve month period; however, the Department failed to designate the employee as a Chronic Sick leave Abuser and notify the employee of such designation in accordance with the provisions of the Program.**

The Department agrees with this finding. However, as noted above, the Department is tracking the use of sick time by all employees. This procedure enables the Department to identify those employees whose use of sick time rises to the level of a Chronic Sick Leave Abuser, and to take appropriate action.

**The employee consistently used sick leave time in conjunction with other time off.**

The Department is unaware of any provision in the contract between the County and the Association of Municipal Employees that prohibits the use of sick leave in conjunction with other time off.

**There were six instances in which the selected employee appeared in a Facebook posting or Newsday photograph on dates when the selected employee recorded hours worked on their Time and Accrual Record.**

In the absence of more detailed information, specifically the dates associated with the social media posting(s) or Newsday photograph(s), the Department can offer no comment on this finding.

**The Department routinely destroyed application for leave slips after one year; therefore, they could not provide the application for leave slips associated with twenty (20) Time and Accrual Records.**

The Department concurs with this finding. The Department now retains all leave slips, as required, for a period of 6 years.

**The Department stated that it misplaced the majority of the selected employee's 2016 application for leave slips; on September 12, 2016 and October 14, 2016 replacement leave slips were created based on the leave time recorded on the selected employee's Time and Accrual Records.**

The Department agrees with this finding.

**There was one instance in which a revised Time and Accrual Record was created when, as a result of information Newsday provided to the Department, the Department discovered the selected employee made an error recording the date vacation leave was used.**

The Department acknowledges that a revised Time and Accrual Record was created when it was discovered that the selected employee had made an error in recording use of vacation leave. However, there was no communication between the Department and Newsday, as the draft audit report seems to suggest.

**There was one instance in which the SCIN Form 17, 'Overtime Authorization,' indicated the selected employee worked 4.5 hours overtime from 4:30PM to 9PM; however, the Time and Accrual Record indicated the selected employee worked 4.0 hours overtime from 4:30PM to 8:30PM.**

The Department agrees with this statement.

**The Department incorrectly calculated the selected employee's overtime hours for the week ended March 16, 2014. Overtime hours for the week should have been 17.5 hours, 2.5 hours at straight time and 10 hours at time and one half. Therefore, the selected employee's overtime hours were underreported by 5.5 hours for this period.**

The Department agrees with this finding.

**The Department incorrectly calculated the selected employee's overtime hours for the week ended March 23, 2014. The Department calculated 5 overtime hours at straight time and 1 hour at time and one half; however, 2.5 hours of overtime should have been calculated at straight time and 13.5 hours of overtime should have been calculated at time and one-half. This resulted in the selected employee's overtime hours being underreported by 1.25 hours.**

The Department agrees with this finding.

**The Department incorrectly calculated accrued compensatory time hours on the above mentioned Time and Accrual Record by 0.5 hours.**

The Department agrees with this finding.

#### RECOMMENDATIONS

**The Department should properly maintain weekly Time Control Sheets for all employees and the weekly Time Control Sheet should be reconciled to employee Time and Accrual Records every four weeks in accordance with the Department's attendance procedures.**

The Department has taken steps, not only to ensure that scheduling information for all employees is captured in the weekly Time Control Sheets, but that the Time Control Sheets are reconciled to the Time and Accrual Record for each employee.

**The Department should develop procedures that will allow them to properly 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.**

The Department is now tracking the use of sick time by all employees. Every month, each building administrator reviews this report and identifies those employees in their section whose use of sick time may be problematic. The building administrator forwards those names to the Payroll Supervisor and the Director for further review. Action on the part of the Director is guided by either the May 17, 2018 Memorandum of Agreement between the County and the Association of Municipal Employees, or the contract between the County and the Probation Officers' Association.

I should also note here that for a portion of the audit period, the payroll unit employee having primary responsibility for the payroll records of the selected employee developed what became a chronic problem with time and attendance. This led to disciplinary action and the payroll employee's eventual resignation in early 2017.

**The Department should comply with the provisions of the Suffolk County Comptroller's Payroll Advisory #1, including attaching all Leave Slips to the employee's Time and Accrual Record and retaining those records for a period of six years in accordance with Suffolk County Laws, Chapter 1079, Records retention.**

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The Department has made adjustments to adhere to Comptroller's Payroll Advisory #1, in that Leave Slips are attached to the employee's Time and Accrual Record. In addition, the Department is retaining all leave slips, as well as Time and Accrual Records, for a period of 6 years.

**The Department should ensure that all information recorded on SCIN Form 17, 'Overtime authorization,' is in agreement with the overtime information recorded on the employee's Time and Accrual Record and that all earned compensatory time has been properly calculated.**

The Department recognizes the importance of maintaining accurate payroll records, and is taking all reasonable measures to ensure the integrity of those records.

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. 10). Our assessment of the Department's response is as follows:

#### **Finding 1:**

We were unable to ensure that the hours recorded on the employee's Time and Accrual Records are an accurate accounting of the hours worked and that time off was properly recorded. Our audit testing revealed the following:

- The Department did not maintain any type of daily attendance log or weekly Time Control Sheet for the selected employee.
- There were numerous days in which the selected employee recorded hours worked on their Time and Accrual Record; however, there was no swipe access or computer logon data recorded on those dates. Therefore, we cannot confirm if the selected employee worked on those days.
- There was one instance in which the selected employee recorded the use of accrued leave time on their Time and Accrual Record; however, there was computer logon data recorded for that day.

#### **Department's Response:**

The Department agrees that it did not maintain any type of daily attendance log or weekly Time Control Sheet for the selected employee, and agrees that there was one instance in which the selected employee recorded the use of accrued leave time on their Time and Accrual Record when there was computer logon data recorded for that day.

The Department stated that in the absence of more detailed information it was unable to comment on the second bullet of the finding which states, "There were numerous days in which the selected employee recorded hours worked on their Time and Accrual Record; however, there was no swipe access or computer logon data recorded on those dates. Therefore, we cannot confirm if the selected employee worked on those days."

Comptroller's Response:

The employee's computer logon data was the only available confirmation of daily attendance for the period March 2, 2015 through September 11, 2016. During that period there were seventy-six days in which the employee recorded hours worked on their Time and Accrual Record; however, there was no computer logon data recorded on those dates, which supports the appearance that the employee may not have worked on those days.

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. 18) 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.

**Finding 2:**

The Department failed to properly monitor sick leave usage of the selected employee and designate the employee as a Sick Leave Abuser and Chronic Sick Leave Abuser as required by the County's Sick Leave Management Program.

Department's Response:

The Department concurs with this finding and stated in its response that it has taken the necessary steps to track 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.

**Finding 3:**

The employee consistently used sick leave time in conjunction with other time off.

Department's Response:

The Department contends in its response that it is unaware of any provision in the contract between the County and the Association of Municipal Employees that prohibits the use of sick leave in conjunction with other time off.

Comptroller's Response:

The Comptroller's Office concurs with the Department's contention that there are no provisions in the contract between the County and the Association of Municipal Employees that prohibits the use of sick leave in conjunction with other time off; however, this behavior is indicative of a

sick leave abuser and should have been acted on by the Department. Therefore, no modification of the audit report is warranted.

**Finding 4:**

There were six instances in which the selected employee appeared in a Facebook posting or Newsday photograph on dates when the selected employee recorded hours worked on their Time and Accrual Record.

Department's Response:

The Department stated in its response that it was unable to comment on the finding in the absence of more detailed information, specifically the dates associated with the social media posting(s) or Newsday photograph(s).

Comptroller's Response:

As stated in Finding # 1 above, the Department was initially given two weeks to respond to the draft audit report and was then granted an additional one week extension upon written request from the Department's Director. During that timeframe the Department never requested the dates associated with the social media posting(s) or Newsday photograph(s) which supported the audit finding and could have helped them in formulating their response.

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

**Finding 5:**

Time off was recorded on twenty-six of the forty-six Time and Accrual Records (57%) reviewed; however, we were unable to determine if SCIN Form 49, "Application for Leave" slips were properly completed when time off was taken by the selected employee. Our audit revealed the following:

- The Department routinely destroyed application for leave slips after one year; therefore, they could not provide the application for leave slips associated with twenty (20) Time and Accrual Records. The County's Record Retention and Disposal Schedule CO-2 specifically states that the retention time is 6 years for "Employee request for and/or authorization given to employee to use or donate sick, vacation, personal or other leave, or to work overtime." Section 1079-2 further states, "only those records shall be disposed of by Suffolk County that are described in Records Retention and Disposition Schedule CO-2 after such records have met the minimum retention period prescribed therein." This finding was also noted in our prior audit of the Departments' Payroll Procedures (Report # 2014-03).
- The Department stated that it misplaced the majority of the selected employee's 2016 application for leave slips; on September 12, 2016 and October 14, 2016 replacement leave slips were created based on the leave time recorded on the selected employee's Time and Accrual Records.

- There was one instance in which a revised Time and Accrual Record was created when, as a result of information Newsday provided to the Department, the Department discovered the selected employee made an error recording the date vacation leave was used.

Department's Response:

The Department concurs in its response that it routinely destroyed application for leave slips after one year and that it did not comply with the County's Record Retention and Disposal Schedule CO-2 which specifically states that the retention time is 6 years for "Employee request for and/or authorization given to employee to use or donate sick, vacation, personal or other leave, or to work overtime." In addition, the Department agrees that it misplaced the majority of the selected employee's 2016 application for leave slips and stated that it now retains all leave slips for 6 years.

The Department asserted in its response that there was no communication between the Department and Newsday and that a revised Time and Accrual Record was created when it was discovered that the selected employee had made an error in recording the use of vacation leave.

Comptroller's Response:

The Comptroller's Office is pleased that the Department now retains application for leave slips for the required 6 years. However, the Comptroller's Office disagrees with the Department's assertion that there was no communication between the Department and Newsday. On May 18, 2017 we interviewed the former Director of Probation and she confirmed the validity of the information contained in the Newsday article (Exhibit B, p. 20).

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

**Finding 6:**

The Department made several errors in the recording of overtime on the selected employee's Time and Accrual Records and incorrectly calculated overtime hours and accrued leave hours, resulting in compensatory time hours being underreported by 6.25 hours.

Department's Response:

The Department concurs with this finding.

Comptroller's Response:

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

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: Time Reporting and Payroll Practices  
Selected Probation Employee  
Audit Period 11/12/2013 through 5/12/2017

Dear Comptroller Kennedy:

Thank you for the opportunity to review the preliminary audit findings in the above matter. In doing so I find that I am unable to refute the assertion that the Department failed to properly monitor the sick time usage of the selected employee and designate the employee as a Sick Leave Abuser and Chronic Sick Leave Abuser as required by the Sick Leave Management Program. However, 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 this 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 the Acting Director for further review. Action on the part of the Department would then be guided by either the May 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 Department does not dispute the auditor's finding that the employee consistently used sick leave in conjunction with other time off, and as previously stated, the Department acknowledges its failure to properly monitor the employee's use of sick time. That having been said, the Department is unaware of any provision in the AME contract that specifically prohibits an employee from using sick leave in conjunction with either a weekend, or other paid time off.

According to the report, the auditor cannot ensure the hours recorded on the time and accrual record are an accurate accounting of the hours worked and that time off was properly recorded. Quite honestly, I do not know why the Department failed to include the selected employee's name on the daily attendance log. I can offer my assurance that the names of all employees, regardless of their title or duty station, now appear on the daily attendance log maintained by each office. Moreover, I cannot explain why swipe card data for this one

employee was unavailable for inspection by the auditor. I can only repeat what I believe was previously communicated to your staff during their field work -- that the swipe system at the selected employee's duty station belongs to and is managed by Fire Rescue and Emergency Services (FRES), and that no Probation Department employee can access the system without going through FRES. Only after the selected employee resigned and her swipe card had been disabled did the Department learn that historical data, which should have been available through the swipe system, could not be retrieved. This is regrettable, given the absence of computer log on data for the dates in question. For that I can offer no explanation. Nor for that matter can I offer any explanation, apart from human error, for the fact that the employee recorded the use of accrued time on an occasion when computer log on data would indicate that she was in fact working.

The audit report also notes that there were six instances in which the employee appeared in a Facebook posting or Newsday photograph on dates when the employee recorded hours worked on their time and accrual record. Here again, the Department acknowledges its failure to maintain a daily attendance log, as well as the absence of computer log on data, either of which could have corroborated the employee's time and accrual record for the dates in question. Nevertheless, I think it would be unwise to conclude that the Facebook postings referenced by the auditor, consisting I believe of photographs, necessarily align with the date(s) the photos were taken.

The Department does not dispute that the auditor was unable to determine if SCIN Form 49, 'Application for Leave' slips were properly completed because the Department destroyed the slips after one year, misplaced the majority of the employee's 2016 slips, and in one instance permitted the employee to revise a time and accrual record after it was discovered that the employee had made an error in recording the date vacation leave was used. I can offer no explanation for the missing leave slips that would have been submitted in 2016, nor can I refute the audit finding that the employee revised a time and accrual record to correct an error made in recording the use of vacation. However, I do want to assure you that the Department is now in compliance with the County's records retention policy, as all payroll records are archived and held for a minimum of six years.

And lastly, the audit found several errors in the recording of overtime on the time sheets and in the calculation of overtime hours and accrued leave hours. The Department does not question those findings, but offers the following explanation. Although the Department's payroll unit has been fully staffed since May 15, 2017, that was not the case throughout the audit period. Going back to 2015, one member of this three person unit -- the person having primary responsibility for the payroll records of the selected employee -- developed what became a chronic problem with time and attendance, which in turn led to disciplinary action and her eventual resignation on January 10, 2017. Therefore I believe that at least some of the errors uncovered by the audit went undetected because of personnel issues within the payroll unit. But again, the unit is now fully staffed to include, as of January 2, 2017, a Payroll Supervisor to monitor the work of that unit.

Thank you again for the opportunity to review the preliminary audit findings, and please convey my thanks to your staff for their efforts.

Very truly yours,



Andrea Neubauer  
Acting Director

EXHIBIT B

LONG ISLAND / COLUMNISTS / RICK BRAND



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## Assemb. Phil Ramos' wife leaves Suffolk probation job



Assemb. Phil Ramos (D-Brentwood) speaks in this photo from Oct. 9, 2014.  
Photo Credit: Jessica Rotkiewicz

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Assemb. Phil Ramos' wife, Angela, is leaving her \$75,351-a-year job as assistant to the director of Suffolk Probation Department, only weeks after returning from a six-month leave of absence.

Angela Ramos, who has worked for the county since 2013, took leave after she came under fire from her husband's political foes last fall for Facebook postings showing her in Albany with her husband on dates she was listed as working for the county.

Angela Ramos' boss, Probation Director Patrice Dhloposki, said Ramos returned to work about three weeks ago, but made "a personal decision" to leave "of her own volition" last week.

Dhloposki said a review of the Facebook postings showed there was a "clerical error" in which Ramos legitimately took days off, but incorrectly posted the dates on her time sheets.

Assemb. Ramos (D-Brentwood) said his wife took leave to help her parents move to the Dominican Republic, and that she has decided to leave the county to pursue opportunities in private business.



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Rick Brand has covered Suffolk life, government and politics for 37 years.