**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**PAYROLL AUDIT
COUNTY CLERK**

July 2003

Alex J. McLaughlin, Comptroller

July 18, 2003

Barbara Fiala, County Clerk:

The Department of Audit and Control has audited the payroll for the County Clerk for the payroll period ended June 8, 2003. The principle objectives were to ensure that payroll was recorded and distributed in a proper manner and that proper authorization existed for all payroll deductions.

The audit was conducted in accordance with generally accepted auditing standards. Such standards require that the Department of Audit and Control plan and perform the audit to adequately assess the accuracy of the financial records and adequacy of the internal controls, and that we examine, on a test basis, sufficient, competent and relevant evidence to afford a reasonable basis for our conclusions.

Based on the results of our examination, it is our opinion that the County Clerk has complied in all material respects with existing rules, regulations, policies and procedures to properly monitor and record departmental payroll transactions.

Sincerely,

Alex J. McLaughlin
Comptroller

cc: Daniel A Schofield, Chairman of the Legislature
        Members of the Legislature
        Louis P. Augostini, Clerk of the Legislature
        Jeffrey P. Kraham, County Executive

AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES

-COUNTY CLERK-

FINDING 1: EMPLOYEE WORKED MORE HOURS THAN AUTHORIZED ON EMPLOYEE DATA RECORD

During the course of our audit, we discovered an instance where an employee worked 47.5 hours during the bi-weekly period under examination rather than 39 hours approved on the employee's latest Personnel Data Record.

Personnel Data Records are used to control and document data entered in the county payroll system.

Employee's working in excess of the hours established by the Personnel Data Record can result in exceeding budgeted amounts and/or circumvention of applicable civil service rules regarding employment.

RECOMMENDATION:

We recommend that management review hours scheduled for hourly employees to ensure they do not work beyond the scheduled hours as documented on the Personnel Data Record.

MANAGEMENT RESPONSE:

The DMV is a busy department serving approximately 700 customers a day. This does not include individuals that are turned away or the many phone calls that are received daily. We have experienced a shortage in stuff due to disability and retirements, which along with vacation and other illness has caused a personnel shortage.

We try not to work employees over their scheduled hours. It has been the policy of this department to take care of every customer that comes into the office, even if it means staying after closing, which can cause some overtime.

I have reviewed this issue with my deputies that do the scheduling and every effort will be made to correct the situation when at all possible. I am continuing to monitor this budget line and I feel we will meet the salary savings that has been placed on this department.

FINDING 2:   CHANGES TO TIMESHEET NOT PROPERLY INITIALED

During the course of our examination, we discovered one instance where time recorded on an employee's timesheet was crossed out and changed. Neither the employee nor the supervisor had initialed the entries.

Broome County Personnel Department Policy #3060.3 states that employees shall record their own time, and shall not record or alter the time for a co-worker. Employees shall not alter a previously recorded time unless approved, in writing, by a supervisor. Such approval may be indicated by the supervisor's initials. Changes are to be initialed by the employee.

Failure to properly initial timesheet alterations could result in either the employee, the supervisor, or a third party making changes without the knowledge or approval of other(s).

RECOMMENDATION:

We recommend that the County Clerk revise procedures relative to timekeeping requirements to ensure proper oversight and compliance with Broome County Personnel Policy #3060.3.

MANAGEMENT RESPONSE:

I have reviewed this with the appropriate staff and they are taking steps to correct this problem.