**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**PAYROLL AUDIT
OFFICE OF EMERGENCY SERVICES**

March 2003

Alex J. McLaughlin, Comptroller

March 7, 2003

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has audited the payroll for the Office of Emergency Services for the payroll period ended November 10, 2002. 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, and except for the instances noted herein, it is our opinion that the Office of Emergency Services 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
        Michael F. Aswad, Director of Emergency Services
        Jerome Z. Knebel, Commissioner of Finance

AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES

-DEPARTMENT OF FINANCE-

FINDING 1: **AUTHORIZATION FOR PAYROLL DEDUCTION NOT ADEQUATELY DOCUMENTED**

During the course of our examination, we found an instance in which the amount being deducted for the United Way did not match the amount authorized for deduction.

Employee payroll files are established and maintained to store information for earnings and deductions and should be complete and up to date at all times.

Without written documentation, deductions can not be readily verified for accuracy and authorization.

RECOMMENDATION:

We recommend that the Finance Department ensure that documentation, signed by the employee, is maintained in the payroll files for every payroll deduction.

MANAGEMENT RESPONSE:

A signed employee authorization for the correct amount of the United Way deduction was misfiled in an adjacent employee jacket. The Finance Department will take greater care to insure employee authorizations are filed in the correct employee jackets to prevent any recurrence of this error.

AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES

-OFFICE OF EMERGENCY SERVICES-

FINDING 2: DISCREPANCIES BETWEEN TIME PAID AND ACTUAL HOURS WORKED

During the course of our audit, we found discrepancies between the time worked by employees and the amount of time they were paid.

Timesheets are used to keep track of the hours employees are working and should be used when inputting payroll information into the system.

Employees are being paid for an incorrect number of regular hours.

Time is being recorded in tenths of an hour instead of fifteen-minute increments.

RECOMMENDATION:

We recommend that Emergency Services record time in fifteen-minute increments. If you continue to use tenths of an hour to record time, you should revise procedures relative to input of payroll information to ensure the accuracy of the information.

MANAGEMENT RESPONSE:

To fully staff the communications (911) center, it was decided that coverage could be best maintained by using a combination of 8-hour shifts and 12-hour shifts. Eight-hour shifts are composed of five 8-hour days on and two days off per week. To best fit the 12-hour shifts to the 40-hour workweek it was necessary to come up with 11.4-hour shifts. Three and one half 11.4-hour shifts were as close as management could come to the 40 hours with 39.9 actually worked per week. In each pay period there are two tenths of an hour that each dispatcher is not actually required to work but they are paid a full 80 hours. In shift premiums, they are paid what they work. (79.8 hours total) To maintain this schedule it is necessary to work tenths of an hour rather than the fifteen-minute increments as recommended.

FINDING 3:   **CHANGES TO TIMESHEET NOT PROPERLY INITIALED**

During the course of our examination, we discovered several instances 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 only 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 Department of Emergency Services revise its procedures relative to timesheet alterations to ensure proper oversight and compliance with Broome County Personnel Department Policy #3060.3.

MANAGEMENT RESPONSE:

Due to the 24-hour 7-day a week schedule maintained in this department, employees and/or supervisors are not always available at payroll input time. Two of three designated employees in this department are charged with checking the timesheets of all employees and making any necessary changes before entry into MSA. The designated Senior Emergency Services Dispatcher, the Senior Account Clerk Typist, or the Keyboard Specialist, each reviews the timesheets prior to input. On the actual timesheets the corrections are made in various colors of ink- green for the dispatch supervisor and red for the payroll entry staff so no initials were deemed necessary. Employees with questions are afforded time with the Senior Account Clerk Typist to both challenge and see the actual timesheets which are kept on the premises for a total of six years. All changes when necessary will be initialed in the future.