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Dutchess County**

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Memo to: Fran Knapp
Dave Gamache
Subject: Review of BOE processes

As of January 2006 the Dutchess County Board of Elections (BOE) assumed responsibility for all aspects of elections in Dutchess County with the exception of village and school elections. Responsibility for elections prior to January 2006 was shared jointly by the BOE and local municipalities. A major impact of the change is that all election workers are County Employees and must be paid by Dutchess County. Over the last two years, the BOE working with Personnel, Finance, and the Comptroller have been defining and implementing payroll processes for BOE temporary workers. Significant progress has been made in establishing processes and reducing errors in information submitted for payroll processing.

The Comptroller's Office reviewed BOE payroll processes with a specific emphasis on recordkeeping for the 2007 Primary and General Elections. BOE hired approximately 1374 additional temporary staff for the 2007 elections. The review included county finance and personnel records relating to payroll, available BOE supporting records such as sign-in sheets, and various communications outlining required documentation. In addition we reviewed guidelines as provided by *The Fair Labor Standards "Work Hours Recordkeeping and Reporting"* (FLSA) and the *Dutchess County Manual of Personnel, Payroll, and Employee Benefits Policy and Procedures-Record of Attendance* (Attachment II). The overall review included 30 permanent County employees who also worked for the BOE on Election Day.¹

As a result of the reviews, the overall recommendation is that the BOE develop comprehensive written payroll procedures manual addressing all job descriptions with specific attention to the records required to be maintained. Recordkeeping methods should be consistent and complete for all job descriptions. Attendance records should be available for all job positions and should include location and date the work was performed. Internal controls and oversight of records management, training, payroll documentation and payroll submission should be improved.

¹ Permanent County employees were paid through the County payroll system, LOGOS. The County used a separate process and an outside vendor to pay BOE Temporary County employees.

Detailed recommendations for the process and records management follow. These recommendations are based on the detailed observations in Attachment I.

- Employee data should be verified for all forms submitted to personnel.
- Personnel forms should be processed prior to date of hire.
- Consistent supporting documentation for compensation should be maintained.
- When permanent County employees receive payment for election day duties, payroll approvers should ensure complete review of the Time and Attendance prior to submission to payroll. Time should be reported for the actual day worked and submitted in the payroll cycle following the actual date the work was performed. A review should be done to verify that work history reflects actual dates worked.
- Training attendance is the basis for employees receiving training payment. The following detailed documentation should be maintained for each training session:
 - Name of the class
 - Date and time of the class
 - Location of the class
 - Instructor
 - Attendee sign-in sheet with instructor certification of attendance
- Expenses must be reported and paid in the year in which the expense was incurred.

Please let me know if you have any questions.

Diane

Attachment 1

Detailed Observations

- The BOE completed and submitted County Personnel memos for election employment.
 - Some memos contained incomplete and incorrect information: Specifically, errors were found in the spelling of employee names, social security numbers and vagueness in defining the employee's position.
 - Seven out of nineteen submitted Personnel memos were completed after the stated date of hire.
 - Time worked was submitted to Finance/Payroll 3 to 4 ½ months after the employees claimed to have worked, which resulted in the expense paid from 2008 funds.
- Inconsistent supporting documentation for the compensation paid:
 - County time and attendance reports, as entered into LOGOS, for the elections and related trainings could not be completely traced and verified to source documentation such as sign-in sheets.
 - Consistent detailed source documentation for employee assignments was not available.
 - The Attendance Sheets for the Machine Class Training reviewed did not consistently contain: the training dates, times of trainings, location of trainings, the trainer, and the Coordinator's signature attesting to the review of names, dates, or purpose.
 - The Attendance Sheets for the Primary Election, and the General Election reviewed did not consistently contain: location of activity, and the activity that each employee performed.
 - The majority of Attendance Sheets were not labeled for their purpose i.e. Machine Training, Primary Election, or General Election.
 - Attendance sheets for Phone Workers or Nursing Home Workers were not maintained.
- Some entries for dates trained/worked as entered into LOGOS remain incorrect in the County's official payroll employee work history.
- Several errors were found in (LOGOS) Time and Attendance Reports during the County's biweekly audit of payrolls, additional errors were found when we reviewed the source documentation at the BOE.
- Inconsistencies were noted in the BOE's organizational roles regarding the coordination and sharing of information within the department which have resulted in inconsistencies in maintaining and completing payroll records.

Attachment II

Work Hours Recordkeeping & Reporting

[DOL Web Pages on This Topic](#)
[Laws and Regulations on This Topic](#)

Every employer covered by the [Fair Labor Standards Act \(FLSA\)](#) must keep certain records for each covered, nonexempt worker. There is no required form for the records, but the records must include accurate information about the employee and data about the hours worked and the wages earned. The following is a listing of the basic records that an employer must maintain:

- Employee's full name and social security number.
- Address, including zip code.
- Birth date, if younger than 19.
- Sex and occupation.
- Time and day of week when employee's workweek begins. Hours worked each day and total hours worked each workweek.
- Basis on which employee's wages are paid.
- Regular hourly pay rate.
- Total daily or weekly straight-time earnings.
- Total overtime earnings for the workweek.
- All additions to or deductions from the employee's wages.
- Total wages paid each pay period.
- Date of payment and the pay period covered by the payment.

DOL Web Pages on This Topic

[Fact Sheet on Recordkeeping Requirements Under The Fair Labor Standards Act](#)
Provides a summary of the FLSA's recordkeeping regulations.

[Coverage Under the Fair Labor Standards Act \(FLSA\) Fact Sheet](#)
General information about who is covered by the FLSA.

Laws & Regulations on This Topic

Regulations

29 CFR Part 516

General Recordkeeping Requirements

U.S. Department of Labor

Frances Perkins Building

200 Constitution Avenue, NW

Washington, DC 20210

<u>Policy Title:</u> RECORD OF ATTENDANCE	Section #: IV Policy #: 7 Page #: 01 Date: 11/01/93
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Policy Statement

The County requires each department to maintain daily time records showing the actual time each employee works. The County may require each employee to sign-in/out, or punch-in/out, as part of the procedure to produce these time records. (CSEA General Unit Contract - Article V; and Sheriff's Unit Contract - Article V)

Guidelines

1. Daily time records shall list each employee by name and indicate the number of hours each employee works.
2. Time records may be separated by shift.
3. The information on Time and Attendance sheets or entered into the On-Line Time and Attendance System is the official daily time record and is provided to the Finance Department and/or OCIS at the end of each week.
4. No employee may sign-in/out, or punch-in/out, for another employee.
5. No employee may falsify the time he is signing-in/out, or punching-in/out.
6. For employees in positions covered by the Sheriff's Unit Contract, the Sheriff is required to present a written copy of the daily time records and time earned to each employee on a monthly basis. Paycheck stubs with benefit leave time balances may satisfy this requirement.
7. Where the number of employees in a department is large, a time clock may be used instead of sign-in sheets.
8. All sign-in sheets or time cards should include an affirmation by the employee, as follows, "I affirm that the hours worked as recorded in this ledger are correct and shown in their entirety." The employee should affix his signature to this affirmation at the end of each work week or pay period, as appropriate.

Procedures

1. The department head shall determine if there is a need for a sign-in/out or punch-in/out procedure. Sign-in sheets shall be used where necessary to produce the daily time records. The sign-in sheets shall list each employee. When the employee arrives at work, the exact time of his arrival shall be noted on the sign-in sheet. In addition, should the employee leave his work site or building for non-business reasons, the employee shall note the time he left and the time he returned. The employee shall also sign out at the end of his shift.

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Procedures Cont'd

2. The department head shall communicate, in writing, the sign-in/out or punch-in/out procedure to all employees. The procedure shall include the location of the sign-in/out or punch-in/out area, who must participate, and the circumstances under which an employee must sign-in/out or punch-in/out. Any restrictions or penalties should also be given, as well as the starting date. A copy of this notice shall be sent to the Personnel Department.
3. The information on the sign-in/out sheets or punch cards shall be extracted to produce the Time and Attendance and payroll records.
4. Each employee will be given running totals of benefit leave time balances on a biweekly basis on their paycheck stubs.
5. The Personnel Department has prepared sample forms and procedures for time-keeping purposes and advises departments to use these forms. Sample forms follow.