

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**PAYROLL AUDIT
SOLID WASTE DIVISION
AVIATION DEPARTMENT**

July 2004

Alex J. McLaughlin, Comptroller

July 28, 2004

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has audited the payroll for the Aviation Department and the Solid Waste Division for the payroll period ended June 6, 2004. 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, except for the instances noted herein, it is our opinion that the Aviation Department and the Solid Waste Division have 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
Carl G. Olson, Commissioner of Transportation
William M. Barber, Commissioner of Public Works
Kevin Roche, Deputy Commissioner of Public Works

AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES

-DIVISION OF SOLID WASTE-

FINDING 2: TIMESHEETS ARE NOT ALWAYS FILLED OUT PROPERLY

During the course of our examination, we found that Solid Waste employees do not always properly fill out timesheets. Two of the timesheets examined had no entry for the employee's total number of hours worked each week or the number of hours that should be paid other than regular hours. We also found two instances in which time recorded on an employee's timesheet was crossed out and changed. Neither the employee nor the supervisor had initialed the change.

Broome County Personnel Department Policy #500-5 requires that timesheets include the employee's name, date(s) covered by the timesheet, number of hours worked each day, total number of hours worked each week, indication of all hours to be paid other than regular hours, signature of employee and signature or initials of supervisor.

Policy #500-5 also states 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.

Without the required written documentation, time worked cannot be readily verified for accuracy and authorization.

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 Solid Waste Division revise its procedures relative to timekeeping requirements to ensure proper oversight and compliance with Broome County Personnel Policy #500-5.

MANAGEMENT RESPONSE:

The Division of Solid Waste has reviewed the audit findings and personnel policies regarding payroll. The Division will immediately respond to the recommendations made. Specifically, the Division will ensure that all time cards are properly filled out and totaled. Any changes to time cards will be initialed by both the supervisor and the employee as recommended.