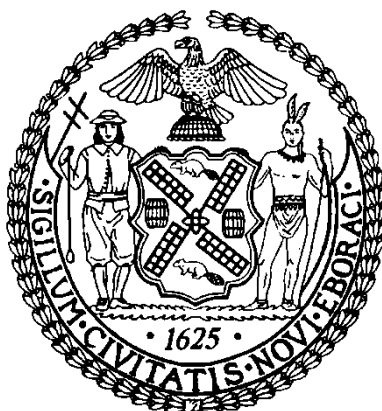


**CITY OF NEW YORK
OFFICE OF THE COMPTROLLER**

**John C. Liu
COMPTROLLER**

MANAGEMENT AUDIT

**H. Tina Kim
Deputy Comptroller for Audit**



**Audit Report on the Controls over
Personnel, Payroll, and Timekeeping Practices
at the Office of the Public Advocate**

MG10-142A

February 18, 2011

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

John C. Liu
COMPTROLLER

February 18, 2011

To the Residents of the City of New York:

My office has audited the controls at the Office of the Public Advocate (PAO) over its personnel, payroll, and timekeeping practices for calendar year 2009. Since this time there has been a change in administration. We audit City entities such as this as a means of ensuring compliance with applicable personnel, payroll, and timekeeping policies and procedures and to meet our charter mandated responsibility of auditing some aspect of each City Agency at least once every four years.

The audit found some weaknesses in the PAO's personnel, payroll, and timekeeping practices. Specifically, the PAO did not verify employees' credentials and did not properly document verification of references. In addition, the Employee Time Records (ETRs) were not signed by the preparer and approved by a supervisor and Leave Request Forms were not consistently submitted. Furthermore, procedures governing adherence to time regulations need to be enhanced.

The audit recommends that the PAO should continue to ensure that potential job candidates submit educational transcripts and that reference checks are made and documented. The audit also recommends that the PAO: make certain that ETRs and adjustments are signed by all required individuals, ensure that employees submit a Leave Request Form for approval whenever leave time is used, and update its lateness policy to include specifics regarding excessive lateness and disciplinary action.

The results of the audit have been discussed with PAO officials, and their comments have been considered in preparing this report. Their complete written response is attached to this report.

If you have any questions concerning this report, please e-mail my audit bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "JCL".

John C. Liu

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ADDENDUM Office of the Public Advocate Response

*The City of New York
Office of the Comptroller
Management Audit*

**Audit Report on the Controls over
Personnel, Payroll, and Timekeeping Practices
at the Office of the Public Advocate**

MG10-142A

AUDIT REPORT IN BRIEF

The Office of the Public Advocate (PAO), headed by an independently elected official, represents the consumers of New York City services. It reviews and investigates complaints about City services, assesses whether agencies are responsive to the public, and recommends improvements in agency programs and procedures for handling complaints. It also monitors the effectiveness of the City's public information and education efforts as well as compliance of City officers and agencies with the New York City Charter.

During Fiscal Year 2009, the PAO had total expenditures of \$2.8 million, consisting of \$2.5 million for Personal Service (PS) and \$278,283 for Other Than Personal Services (OTPS). There were 48 staff (the Public Advocate, six managerial, and 41 non-managerial staff) employed by the PAO at some time during calendar year 2009, of whom 45 were terminated at the end of the previous administration.¹ The current administration employs 29 individuals, of whom three are employees from the previous administration.

Audit Findings and Conclusions

The PAO generally ensured that its personnel, payroll, and timekeeping practices had adequate controls and were in accordance with applicable Comptroller's Directives and its own formal procedures. However, we identified some control weaknesses pertaining to the PAO's review of background information of potential job candidates as well as its timekeeping practices. Specifically, we found that the PAO did not verify employees' credentials and that verification of references were not properly documented. In addition, our review of the sampled employees' timesheets showed that the Employee Time Records (ETRs) were not signed by the preparer and approved by a supervisor and that Leave Request Forms were not consistently submitted. In addition, we found that procedures governing adherence to time regulations need to be enhanced.

¹The Public Advocate of the previous administration served from January 1, 2001, through December 31, 2009.

Audit Recommendations

To address these issues, we recommend that the PAO should:

1. Continue to ensure that candidates submit educational transcripts and that reference checks are made and results are documented for potential candidates.
2. Make certain that ETRs and adjustments are signed by all required individuals to ensure accurate data is entered into PMS.
3. Ensure that employees submit a Leave Request Form for approval whenever leave time is used.
4. Update its lateness policy to include specifics regarding excessive lateness and disciplinary action.

Agency Response

PAO officials agreed with the audit's four recommendations, and stated that two of them have already been implemented.

INTRODUCTION

Background

The PAO, headed by an independently elected official, represents the consumers of New York City services. It reviews and investigates complaints about City services, assesses whether agencies are responsive to the public, and recommends improvements in agency programs and procedures for handling complaints. It also monitors the effectiveness of the City's public information and education efforts as well as compliance of City officers and agencies with the New York City Charter.

The Mayor, the Comptroller, and various oversight agencies have established rules and regulations to maintain uniformity and standardize administrative, financial, and management procedures among all City agencies, and to ensure the integrity of the City's management and financial systems. The Comptroller's Internal Control and Accountability Directives (Comptroller's Directives) are a body of such rules and regulations covering a broad array of management issues, internal controls, and procedures important to the effective and efficient operation of City agencies. The Department of Citywide Administrative Services (DCAS) establishes leave regulations for managerial and non-managerial City employees. All City agencies are expected to comply with these various rules and regulations. This audit focuses on the controls over the personnel, payroll, and timekeeping practices at the PAO.

Candidates seeking employment at the PAO must fill out various documents which detail their education, prior employment history, and proof of city residency. Once hired, all employees (both managerial and non-managerial) are responsible for completing timesheets which record the days and hours worked during a two-week period. The timesheets are used as a basis for completing ETRs. ETRs are generally used to record the use of annual and sick leave and the accrual/use of compensatory time (comp time), and this data is entered into the City's Payroll Management System (PMS).

The salaries of PAO non-managerial employees are under Collective Bargaining Unit (CBU) 664 - Unclassified Service (Not Elected Officials), where there are no assignment levels or salary caps. PAO managerial employees are under CBU 774 Managerial - Unclassified Service (Not Elected Officials), where there are assignment levels and salary caps.

When separating from an agency, a managerial employee with outstanding leave time balances is given a lump sum payment². Lump sum payments consist of the calculation of a managerial employee's leave time balances and the value of them; these calculations are done by the agency from which the employee is separating. The agency must submit a Lump Sum Package to the Comptroller's Office, which is responsible for confirming the leave balances on PMS and approving the calculations for the lump sum payment based upon the applicable rules and regulations.

² Non-managers can only deplete their leave balances; they do not have the option of a lump sum payment. However, an agency, due to budgetary constraints or disciplinary proceedings, can opt to issue a lump sum.

During Fiscal Year 2009, the PAO had total expenditures of \$2.8 million, consisting of \$2.5 million for Personal Service (PS) and \$278,283 for Other Than Personal Services (OTPS). There were 48 staff (the Public Advocate, six managerial, and 41 non-managerial staff) employed by the PAO at some time during calendar year 2009, of whom 45 were terminated at the end of the previous administration.³ The current administration employs 29 individuals, of whom three are employees from the previous administration.

Objective

The objective of this audit was to determine whether the PAO had adequate controls over its personnel, payroll, and timekeeping practices and whether its controls were in accordance with applicable City rules, Comptroller's Directives, and its own formal procedures.

Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards except for organizational independence regarding the approval of lump sum payments. Comptroller's Office personnel responsible for reviewing and approving lump sum payments were not involved in conducting this audit or in writing or reviewing this report. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The time period reviewed in this audit was calendar year 2009.

To accomplish our objective and to obtain an understanding of the PAO's controls and processes over personnel, payroll and timekeeping, we met with the Director of Administration, the Chief of Staff, and other PAO staff members. We obtained relevant information from the PAO's website and the Comprehensive Annual Financial Report of the Comptroller. We also obtained information regarding the salaries of PAO employees from a DCAS official and from the DCAS website.

The criteria for our audit included the following:

- PAO Time and Leave Regulations Updated 11/14/07.
- PAO Time and Leave Regulations Updated May 2010.
- PAO Procedures for Timesheets.
- PAO New Hires Payroll & Personnel Procedures.
- Comptroller's Directive #1, "Principal of Internal Control."
- The completed PAO Comptroller's Directive #1 Financial Integrity Statement for calendar year 2009.
- Comptroller's Directive #13, "Payroll Procedures."
- Comptroller's Directive #14, "Leave Balance Payments."

³The Public Advocate of the previous administration served from January 1, 2001, through December 31, 2009.

We also reviewed a prior audit issued by our office on June 30, 2004, *Audit Report on the Financial and Operating Practices of the Office of the Public Advocate*, (MH04-135A), to determine whether the timekeeping, payroll, and personnel issues cited in that report were resolved.

We obtained from PMS a listing of employees who worked for the PAO at some time during the audit period and identified a total of 48 employees.

Personnel Review

We reviewed the personnel files of 15 randomly selected employees to determine whether the files contained documentation necessary for the hiring process, including:

- Employment Eligibility Verification I-9 Forms (used to establish identity of the candidate and to confirm that he or she is authorized to work in the United States).
- Department of the Treasury Internal Revenue Service W-4 Forms (Federal Employee's Withholding Allowance Certificate)
- New York State Department of Taxation and Finance IT-2104 Forms (State Employee's Withholding Allowance Certificate).
- New York City Automated Personnel System New Hire Form - Employee Personnel Data (NYCAPS Form 1001-1).
- Employment Application Form (used to gather detailed background information on a new hire, such as prior employment, employer name, education and training, and job skills).
- Proof of City residency, such as copies of driver's license.

In addition, we tested the personnel files to determine whether: (1) the PAO verified potential employees' references and credentials; (2) supporting documentation was maintained in the personnel files; and (3) personnel files were maintained in a secure location. We also performed an unannounced visit to the PAO to check photo identification cards of current employees to assess their status as bona fide personnel.

Payroll Review

Salaries of Employees

To test whether employees were paid within the salary ranges of their associated payroll titles, we obtained the salary for each of the 48 employees as well as the civil service title associated with the salary. We reviewed the DCAS Title Specifications Online website and noted the salary information for the titles. Forty-two of the 48 titles did not have salary ranges set by DCAS (41 employees were covered under CBU 664, and the Public Advocate's salary was a set amount under Chapter 1§26 in the City Charter). We conducted our salary test on the remaining six employees who were covered under CBU 774.

Separated Employees

We reviewed the PAO-provided data of the 45 employees terminated at the end of the previous administration. We ascertained whether the proposed lump sum payments made to the managerial employees were approved by the Comptroller's Office prior to making the actual payments and ensured that non-managerial employees did not receive lump sum payments.

Timekeeping Review

Completeness of Timekeeping Records

For the 15 randomly selected employees, we obtained PMS data detailing leave occurrences (i.e., annual leave, sick leave) for the randomly selected month of October 2009. Four of the 15 employees had been terminated by October 2009; therefore, we narrowed our tests of the timekeeping records to the remaining 11 employees. For this time period, we reviewed 21 daily sign-in sheets, 33 bi-weekly timesheets, 53 weekly Employee Time Reports (ETR), and eight ETR Adjustments. We also reviewed the supporting documentation such as Leave Request Forms and medical documents to determine whether the PAO maintained accurate, complete, and properly authorized timekeeping records.

Compensatory Time

To determine if Compensation Time earned in calendar year 2009 was in compliance with PAO's policies and procedures, we obtained PMS reports data detailing comp time accruals during calendar year 2009 for all 48 employees and identified 11 employees who earned comp time⁴. We determined whether these employees exceeded the PAO's established 140-hour per year limit on the accrual of comp time. In addition, we determined whether the employees who accrued comp time obtained proper authorization by reviewing the timesheets for the month of February 2009.

Excess Annual Leave

We also obtained PMS data detailing total annual leave balances for all 48 employees as of each month of calendar year 2009. We determined whether managerial and non-managerial employees had excess annual leave balances (more than the amount that each employee earns in a two-year period) as of December 31, 2009. If we identified such employees, we reviewed their personnel files and determined whether there were any waivers allowing the time to be carried forward.

We did not evaluate the reliability and integrity of the computer-processed data because all payroll functions are processed through PMS, which is audited and attested to by the City's external auditors. The results of the above audit tests, while not projected to the populations from which the samples were drawn, provided a reasonable basis for us to satisfy our audit objective.

⁴Managerial, as well as non-managerial employees with a base salary of \$50,000 and over, are not allowed to earn comp time.

Discussion of Audit Results

The matters covered in this report were discussed with PAO officials during and at the conclusion of this audit. A preliminary draft report was sent to PAO officials and discussed at an exit conference held on December 17, 2010. We submitted this draft report to PAO officials with a request for comments. We received a written response from PAO officials on January 5, 2011. In their response, the PAO officials agreed with our findings and the audit's four recommendations. PAO officials stated that they have already implemented two of the recommendations during the current PAO administration.

The full text of the PAO response is included as an addendum to this report.

FINDINGS AND RECOMMENDATIONS

The PAO generally ensured that its personnel, payroll, and timekeeping practices had adequate controls and were in accordance with applicable Comptroller's Directives and its own formal procedures as follows:

Personnel: Employees may be added and deleted from PMS only by staff in the Personnel Unit, with the approval of the chief of staff. In addition, the PAO maintains the personnel files and documents in a secure location, to which only two individuals have access. Furthermore, current PAO employees are bona fide.

Payroll: Salaries for the six employees covered under CBU 774 were paid within the allowed ranges and the lump sum payments made to managerial employees were approved by the Comptroller's Office.

Timekeeping: The PAO maintains time and attendance records for all employees, including hours of arrival for each day of work as well as charges against vacation or sick leave. In addition, only those employees who were allowed to accrue comp time did so and with proper authorization. Furthermore, employees did not exceed the limit for comp time accrual and had no excess annual leave balances as of our review period.

However, we identified some control weaknesses pertaining to the PAO's review of background information of potential job candidates as well as its timekeeping practices. Specifically, we found that the PAO did not verify employees' credentials and that verification of references was not properly documented. In addition, our review of the sampled employees' timesheets showed that the ETRs were not signed by the preparer and approved by a supervisor and that Leave Request Forms were not consistently submitted. In addition, we found that procedures governing adherence to time regulations need to be enhanced.

These findings are discussed in greater detail in the following sections of the report.

Lack of Supporting Documents in PAO Personnel Files

Our review of 15 personnel files found that the PAO did not maintain any supporting documentation regarding employees' reference checks and credentials. Although we found the majority of documents necessary for the hiring process in the employee files for our sampled employees⁵, the lack of employee reference checks and credentials increases the risk that the PAO may hire unqualified personnel.

PAO officials informed us that it was not the PAO's practice to require candidates to supply copies of academic transcripts or diplomas. They also stated that although unit heads

⁵ We were able to find the following documents in the personnel files for our sample of employees: Employment Eligibility Verification I-9 Forms, Department of the Treasury Internal Revenue Service W-4 Forms, New York State Department of Taxation and Finance IT-2104 Forms, NYCAPS Forms 1001-1, Employment Application Forms, and Proof of City residency.

were responsible for verifying employees' references by making phone calls, the information obtained was not required to be documented. They did, however, acknowledge the importance of verifying credentials and educational backgrounds. Although each of the 15 employees in our sample were required to have a certain degree of education and other credentials, by failing to verify that information, the PAO did not obtain adequate assurance that the employees met the qualifications for the positions hired. As of October 12, 2010, PAO officials have implemented the use of the Comprehensive Personnel Document (CPD-B), a DCAS form composed of the Applicant Guidelines and the Application. The application section requires the candidate to provide detailed information including previous employment as well as education, which in turn must be verified by the hiring agency.

Recommendation

The PAO should:

1. Continue to ensure that candidates submit educational transcripts and that reference checks are made and results are documented for potential candidates.

PAO Response: "The PAO seeks exceptionally qualified candidates to join its staff, and will continue to obtain and review educational transcripts of potential candidates. The PAO has also developed a reference check policy to address this recommendation."

Timekeeping Weaknesses

Lack of Monitoring of Timekeeping Records

Our test of the timekeeping records also disclosed weaknesses in the review and monitoring of these records, specifically ETRs and requests for annual leave.

ETRs are designed to ensure that employees are accurately reporting their hours worked and that PMS is updated with complete and accurate time and leave balances. Both ETRs and ETR adjustments⁶ must be signed by the preparer, supervisor, and key entry operator (person with access to PMS) as a form of validation prior to information being entered into PMS for the processing of an employee's salary.

We reviewed a total of 61 ETRs and ETR adjustments for the month of October 2009 (covering 11 sampled employees) and found that none were prepared according to the required procedures. Fifty-two (85%) of the ETRs and adjustments were signed by only one of the required three individuals, three (5%) of the 61 ETRs and adjustments were signed by two of the individuals, and the remaining six (10%) were not signed at all. By failing to sign ETRs in accordance with required procedures, the PAO is not utilizing an important safeguard that would allow them to ensure that PMS is updated with accurate time and leave data.

⁶ An ETR Adjustment is used to correct any mistakes made on the initial ETR.

In addition, according to the PAO's Time and Leave Regulations: "Request for annual leave must be made in writing on a 'Leave Request Form' and submitted to the timekeeper first, for available leave balances. Approval or disapproval for the request must be made by an authorized supervisor prior to the employee taking the time." The PAO's Leave Request Form includes the employee's available leave time—calculated by the timekeeper at the time that the employee requests to use the leave—and is signed by the timekeeper and the employee's supervisor.

During our period of review, there were a total of 18 instances of leave usage (17 of annual leave and one of comp time) where a Leave Request Form should have been submitted for each instance. However, we found that only three (16%) Leave Request Forms were prepared by the employees and only one of them was signed by the employee's supervisor.

The Leave Request Form is an important tool in ensuring that supervisors are notified when employees plan to take leave time so that they can allocate staff resources accordingly. Additionally, failure to prepare this form increases the risk that employees may unwittingly exceed their annual leave balances. In fact, this was an issue that was cited in the Fiscal Year 2003 audit; however, this is still an ongoing problem that must be addressed. Allowing employees to take time off without adequate supporting documentation, combined with the fact that ETRs are not sufficiently reviewed, leave the PAO more vulnerable to abuse and errors.

Inadequate Procedures Governing Adherence to Time Regulations

The PAO's procedures for dealing with employees who are late for work are inadequate. As a result, it is hindered in ensuring that its employees adhere to the City's lateness policy.

The Citywide Employee Lateness Policy states that "all employees are obligated to report to work on time. Employees not at their work sites ready to work at the scheduled time are late. Each lateness, regardless of whether it is at the beginning of the scheduled work day or upon return from lunch, is a separate unauthorized lateness."

Present PAO Time and Leave Regulations state that, "Excessive lateness may subject employees to disciplinary action." While the current policy does allow each unit director discretion regarding the type of disciplinary action, there are no clear guidelines as to what is considered excessive lateness or the specifics of the disciplinary actions, the lack of which increases the risk of abuse and confusion. Our review of the timesheets and ETRs pertaining to 11 employees for the randomly selected month of October 2009 revealed five employees with 33 instances of lateness (29 unexcused lateness and four pending lateness dispositions). When we discussed the issue of employee latenesses with a PAO official, she stated that there were no formal agency disciplinary guidelines for lateness during calendar year 2009. Generally, each unit director was responsible for discussing the lateness issue verbally with the employee. No formal documentation was maintained in the employee's personnel files, however. This is true for the current administration as well. The creation of detailed parameters concerning the definition of excessive lateness as well as the disciplinary steps to be carried out would help to lower the risk of abuse.

Recommendations

The PAO should:

2. Make certain that ETRs and adjustments are signed by all required individuals to ensure accurate data is entered into PMS.

PAO Response: “The period of time covered by the audit was during the prior Public Advocate’s term of office. Current PAO policy requires all ETRs to be signed by the preparer and approved by a supervisor. The Office complies with its current policy.”

3. Ensure that employees submit a Leave Request Form for approval whenever leave time is used.

PAO Response: “The period of time covered by the audit was during the prior Public Advocate’s term of office. Current PAO policy requires employees to submit a Leave Request Form to his or her supervisor for approval. ...The PAO complies with its current Leave Request policy.”

4. Update its lateness policy to include specifics regarding excessive lateness and disciplinary action.

PAO Response: “The review of timesheets and ETRs conducted as part of the audit covered a time period during the prior Public Advocate’s term of office. The Office has updated its Time and Leave Policy to address excessive lateness and disciplinary action...”



THE PUBLIC ADVOCATE FOR THE CITY OF NEW YORK

Bill de Blasio - PUBLIC ADVOCATE

January 4, 2011

BY HAND

H. Tina Kim
Deputy Comptroller for Audit
New York City Office of the Comptroller
One Centre Street
New York, NY 10007

RE: Response to Draft Audit Report on the Controls over Personnel, Payroll, and Timekeeping Practices at the Office of the Public Advocate MG10-142A

Dear Deputy Comptroller Kim:

Thank you for the opportunity to review and respond to the findings and recommendations in the draft of your Audit Report on the Controls over Personnel, Payroll, and Timekeeping Practices at the Office of the Public Advocate (MG10-142A). I would like to thank members of the Office of the Comptroller for the professional manner in which they conducted this audit, which focused on a time period during the former Public Advocate's administration.

The current Public Advocate's term of office began in January 2010. The transition to a new Public Advocate included significant changes in office staff and modifications in personnel, payroll and timekeeping practices of the Office. These modifications, along with recommendations of your audit, have helped the Office strengthen its internal management processes. Enclosed please find the Office's response to the specific recommendations of the audit.

If you have any questions, please contact me at (212) 669-4719.

Sincerely,


Jacqueline Sherman
General Counsel



- (1) Continue to ensure that candidates submit educational transcripts and that reference checks are made and results are documented for potential candidates.**

The PAO seeks exceptionally qualified candidates to join its staff, and will continue to obtain and review educational transcripts of potential candidates. The PAO has also developed a reference check policy to address this recommendation. Prior to hiring a candidate for a position with the Office, Office personnel are required to conduct two reference checks and to complete an Applicant Reference Form detailing candidate's duration of previous employment, employment status and duties performed.

- (2) Make certain that ETRs and adjustments are signed by all required individuals to ensure accurate data is entered into PMS.**

The period of time covered by the audit was during the prior Public Advocate's term of office. Current PAO policy requires all ETRs to be signed by the preparer and approved by a supervisor. The Office complies with its current policy.

- (3) Ensure that employees submit a Leave Request Form for approval whenever leave time is used.**

The period of time covered by the audit was during the prior Public Advocate's term of office. Current PAO policy requires employees to submit a Leave Request Form to his or her supervisor for approval. Employees must submit the Leave Request Form at least three business days prior to taking leave time for requests to use less than three consecutive work days of annual leave. For requests to use three or more consecutive work days of annual leave, employees must submit Leave Request Forms at least thirty days prior to taking leave time. The PAO complies with its current Leave Request policy.

- (4) Update its lateness policy to include specifics regarding excessive lateness and disciplinary action.**

The review of timesheets and ETRs conducted as part of the audit covered a time period during the prior Public Advocate's term of office. The Office has updated its Time and Leave Policy to address excessive lateness and disciplinary action; relevant excerpts from the updated policy follow:

LATENESS POLICY

Employees are expected to report to work in accordance with their scheduled arrival time. Employees not at their work locations at their scheduled time are considered late. Each occurrence of lateness, whether at the beginning of the work day or upon return from lunch, is considered a separate unauthorized lateness.

Employees are allowed a five minute grace period for unexpected delays which they may encounter upon their arrival to work. Lateness is charged on a minute-to-minute basis. Employees arriving six or more minutes after their scheduled arrival time are considered to be late, and will be charged for the full six minutes.

Example: An employee whose scheduled arrival time is 9:00 a.m. and reports to work at 9:05 a.m. will not be considered late. If the employee arrives at 9:06 a.m. the employee will be charged for six minutes of lateness.

Penalties:

If lateness occurs, the appropriate leave will be deducted from the employee's compensatory time bank. If the employee does not have any such leave accrued, the deduction will be made from the employee's annual leave. Employees who do not have any leave available shall have the appropriate dollar amount deducted from their next paycheck. If an employee telephones his or her supervisor to report that he or she will be late, the time may be approved as annual leave. However, if this behavior becomes habitual, the supervisor should inform the employee that chronic lateness may result in disciplinary action, and suggest ways to improve his or her punctuality.

Verified Transit Delay:

Should lateness occur due to a verified major failure of public transportation, such as a widespread or total power failure of significant duration, employees are generally excused, provided that a Transit Delay Verification Letter is submitted to the Timekeeper.

Non-Verified Transit Delay:

For a transit delay that has not been verified as a major failure of public transportation, an employee may request to have the lateness excused by calling (718) 330-3322, writing the NYC Transit Authority for verification at NYCTA/Customer Services, 370 Jay Street - 7th floor, Brooklyn, NY 11201, or by requesting a Transit Delay Verification Letter online. Employees must provide the NYCTA with the date of the delay, departure time, station, transfer time and station (if applicable), arrival time and the amount of the lateness.

Employees traveling on transportation systems other than the NYC Transit Authority are required to obtain verification from the necessary transportation system.

Employees must attach the verification letter received from the NYC Transit Authority (or other transportation system) to their timesheet.

Lateness caused by other circumstances which arise after an employee leaves for work, which cannot be anticipated (e.g., elevator breakdown or private transportation breakdown,) and which are beyond the ability of the employee to control may also be excused.

Excused Lateness:

All employees who submit a Transit Delay Verification Letter to have lateness excused will have their request reviewed by the Timekeeper and Director of Administration. Upon completion, that lateness will be marked Excused or Not Excused and the employee will be notified.

Employees are reminded that delays are part of the daily commute, since some level of delay is normal for any transportation system. Employees should adjust their schedules accordingly. Prior to excusing an employee for lateness, which has not been verified as a major failure of public transportation, attendance patterns will be reviewed.

Procedures:

Supervisors are responsible for monitoring employee attendance. The supervisor will ensure that the bi-weekly Attendance Sheet accurately reflects arrival and departure times, that lateness is recorded in the appropriate section of the weekly Attendance Sheet, and that a clear notation, in the OTHER column on the Attendance Sheet is made, indicating whether the lateness is Excused or Not Excused.

When an employee is late, supervisors must note this on the Attendance Sheet by circling, the appropriate day(s) of the week cell(s), in the **LATE** column in the **ABSENCE CHARGE** area.

Notification - Supervisors must notify the employee on the Attendance Sheet or the Request for Use of Leave Balances form of the amount of leave being deducted as a result of lateness.

First Warning - Upon the fourth occurrence of an unauthorized lateness, the supervisor must meet with the employee to explain the Lateness Policy and to discuss ways of improving the employee's attendance. At this time remedies to improve their schedule should be discussed. The results of this discussion, as well as the lengths and dates of the lateness, must be recorded on the Unexcused Lateness Discussion Record, signed by the supervisor and the employee and then forwarded to the Director of Administration.

Second Warning - Upon the fifth occurrence of an unauthorized lateness, the supervisor must meet with the employee to review the employee's lateness record. The employee should be warned that additional lateness may result in disciplinary action. The results of this discussion, as well as the lengths and dates of the lateness, must be recorded on the Unexcused Lateness Discussion Record, signed by the supervisor and the employee and then forwarded to the Director of Administration and Chief of Staff.

Third Warning - Upon the sixth occurrence of unauthorized lateness, the supervisor must again meet with the employee to review the employee's lateness record. The results of this discussion, as well as the lengths and dates of the lateness, must be recorded on the Unexcused Lateness Discussion Record, signed by the supervisor and the employee and then forwarded to the Director of Administration and Chief of Staff.