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STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

August 10, 2001

Mr. Glenn Goord  
Commissioner  
NYS Department of Correctional Services  
State Campus, Building 2  
Albany, NY 12226

Re: Report 2001-F-19

Dear Commissioner Goord:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution, and Article II, Section 8 of the State Finance Law, we have reviewed the actions taken by officials of the New York State Department of Correctional Services as of June 28, 2001, to implement the recommendations contained in our report: *Bayview Correctional Facility Selected Payroll Practices* (Report 98-S-20). The report, issued February 4, 2000, examined selected payroll practices at the Bayview Correctional Facility.

**Background**

The Department of Correctional Services (Department) at Bayview Correctional Facility (Facility) is a medium security correctional facility located at 550 West 20<sup>th</sup> Street in Manhattan. The 319 bed Facility houses 179 women in General Confinement, 140 women in Work Release. The Facility serves women 16 years of age and older.

The Facility employs 168 staff members who work in one of four major divisions: Administrative Services (32 staff), Health Services (13 staff), Program Services (19 staff) and Security Services (104 staff). During fiscal year 2000-2001, the Facility's payroll costs were approximately \$7.3 million, including \$412,110 in overtime costs. The majority of payroll and overtime costs were for security personnel, approximately \$5.2 million.

**Summary Conclusions**

Our prior audit of time and attendance practices at the Facility, found that Facility employees were often paid for military leave without submitting required documentation, and that Facility time records were not always complete or reliable. Further, Facility management had not counseled

potential sick leave abusers, as required, or followed progressive disciplinary steps for one employee who was late for work almost every day during our 18-month audit test period.

Our follow-up review found significant improvement in the Facility's time and attendance practices.

### **Summary of Status of Prior Recommendations**

Of the ten prior audit recommendations, Department and Facility officials have implemented all of them. (The recommendations are numbered 1 through 11; however, Recommendation 2 was shown as deleted in the prior report.)

### **Follow-up Observations**

#### **Recommendation 1**

*Ensure that military leave documentation is submitted timely, as required.*

Status – Implemented

Agency Action – Facility officials indicated that employees who use military leave are issued copies of Department Directive 2212 when they present their orders for military leave. The Directive states that employees are expected to provide the necessary documentation to support their paid leave within one week of receipt from the military. Employees who fail to do so within a reasonable period of time are subject to a pay deduction and disciplinary action.

We reviewed the four officers who took military leave during the period January 11, 2001 to April 18, 2001, to determine whether their leave was documented. We found that these officers submitted the required documentation for military leave. One officer, who did not submit the documentation timely, was subjected to a pay deduction that was restored when he submitted the appropriate documents.

#### **Recommendation 2**

This recommendation was deleted from our prior audit report based on information received from the Department in response to the draft report.

#### **Recommendation 3**

*Recover overpayments or adjust leave balances for employees who do not submit military pay stubs and for employees who were paid for more than 22 days of military leave annually.*

Status – Implemented

Agency Action – As cited in Recommendation 1, one of the four officers tested did not submit the required documentation for military leave and had his pay deducted. Subsequently, his pay was restored when the appropriate documentation was submitted. None of the four employees we reviewed took 22 days or more of military leave.

**Recommendation 4**

*Require that supervisors review time cards daily to ensure that they are complete and accurate, and to initial the time cards to document their review.*

Status – Implemented

Agency Action – Time cards are signed and reviewed daily by supervisors.

**Recommendation 5**

*Require that supervisors maintain a system for recording time worked by subordinates so they can compare their data to entries on employees' time records prior to signing the time records.*

Status – Implemented

Agency Action – Facility officials indicated that security staff supervisors compare biweekly time cards to leave slips and to duty charts that show the times employees were scheduled to work. Also, security staff supervisors monitor the punching of time cards during each shift change. Regarding civilian staff, Facility supervisors use various measures, including personal contact, to account for time worked.

**Recommendation 6**

*Monitor that employees submit time records at the end of each pay period, as required, and discipline employees who do not comply with this requirement.*

Status – Implemented

Agency Action – An exception list is created for employees who do not submit time cards in a timely manner. The exception list is sent to the appropriate Deputy Superintendent for action.

**Recommendation 7**

*Ensure employees submit documentation for sick leave usage. Require employees who do not comply to charge leave balances or have their pay docked.*

Status – Implemented

Agency Action – Employees are notified to submit sick leave documentation within 28 days of the absence. If the documentation is not received within that period, a payroll deduction is taken.

### **Recommendation 8**

*Dock the pay of employees for the times they are absent without leave.*

Status – Implemented

Agency Action – Employees without adequate leave accruals to cover their absences are put on leave without pay.

### **Recommendation 9**

*Monitor that leave usage is recorded accurately in the timekeeping system.*

Status – Implemented

Agency Action – As indicated under Recommendations 4 and 5, supervisors have enhanced their review of time records. Facility officials indicated that employees receive detailed quarterly reports, which summarize their biweekly accruals and any changes made as a result of the review process, so that they can review them for accuracy. Further, officials indicated that annual audits by the Department's central office, and Facility internal audits, help to ensure that leave usage is accurately recorded.

### **Recommendation 10**

*Counsel or discipline employees timely in accordance with Department directives for attendance control.*

Status – Implemented

Agency Action – Facility officials indicated that they have improved time and attendance monitoring with the issuance and review of a bimonthly report that lists the number of absences for each employee. Where appropriate, and after issuing a final warning to an employee, formal disciplinary action is taken. We were provided with an example of an action involving both the issuance of a final warning and a *Notice of Discipline*. The Facility has also issued training memoranda to all employees on using and documenting sick leave.

### **Recommendation 11**

*Follow up timely on all Reports of Misconduct and requests for disciplinary action sent to the Department's central office.*

Status – Implemented

Agency Action – Facility officials indicated that they follow up timely on *Reports of Misconduct* and corresponding requests for disciplinary action. They provided us with an example where a *Disciplinary Settlement Agreement* was reached about one month after the *Notice of Discipline* was issued to a correction officer.

Major contributors to this report were, Ronald Skantze, Barry Mordowitz and Jagdeshar Mohunlall.

We thank the management and staff of the Bayview Correctional Facility and the Department of Correctional Services for the courtesies and cooperation extended to us during this review.

Yours truly,

William P. Challice  
Audit Director

cc: Roberta D. Coward  
Deirdre A. Taylor