



State of New York
David A. Paterson
Governor

omh Office of Mental Health
44 Holland Avenue
Albany, New York 12229
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November 2, 2009

Michael Solomon
Audit Manager
Office of the State Comptroller
Division of State Services
110 State Street
Albany, NY 12236

Dear Mr. Solomon:

The Office of Mental Health has reviewed the Office of the State Comptroller's Audit Letter 2009-F-14, for Rockland P.C., concerning the actions taken by OMH to implement the recommendations presented in the prior OSC audit report entitled, *Rockland Psychiatric Center- Internal Controls Over Overtime Practices* (2006-S-103). Our comments to recommendations seven and eleven are enclosed.

OMH appreciates the Office of the State Comptroller's continuing efforts to recommend improvements in our operations.

Sincerely yours,

A handwritten signature in black ink that reads "Bruce E. Feig".

Bruce E. Feig
Executive Deputy Commissioner



**OFFICE OF MENTAL HEALTH
RESPONSE TO THE OFFICE OF THE STATE COMPTROLLER
Follow-Up Review to Audit Report 2006-S-103
Rockland Psychiatric Center
Internal Controls Over Overtime Practices**

Rockland Overall Comments:

Rockland Psychiatric Center (Rockland) is pleased the Comptroller concluded that the facility has fully implemented nine of the eleven recommendations identified in the audit. Our response pertains to the remaining two recommendations.

Rockland Comments to OSC Recommendations

OSC Recommendation No. 7

Investigate all overtime charges for more than 16 hours cited in this report and take appropriate actions, including recouping payments for time not worked.

Status – Not Implemented

Agency Action – Rockland officials, while claiming to have reviewed all instances of overtime payments for more than 16 consecutive hours of work, and deeming those payments as appropriate, did not provide support for any investigation undertaken.

Rockland Response

In most instances, Overtime Authorization Rosters, signed by supervisors, support and document that overtime charges for more than 16 hours were for time worked. Rockland's review identified 7.75 hours of overpaid overtime and those payments were recovered.

Rockland shares OSC's concerns of employees working significant consecutive hours. To address this issue, Rockland has implemented a new automated overtime control system which, except for extreme emergencies, will preclude staff from working more than 24 consecutive hours.

OSC Recommendation No. 11

Investigate circumstances surrounding the extraordinary overtime and standby to the employee cited in this report and take appropriate actions, including recovering any overpayments.

Status – Not Implemented

Agency Action – Rockland officials did not investigate the extraordinary and standby overtime cited in our initial report and therefore made no recoveries. They did not investigate the justification for the extraordinary overtime that compensated the employee for either working or being on standby for most of the eight-month period during 2006. This employee was paid approximately \$41,000 for working approximately 1,200 hours of overtime, and \$18,000 for 2,573 hours of standby work. Prospectively, Rockland officials advised us that such extraordinary overtime will not be permitted.

Rockland Response

A review of all time and accrual records and overtime authorization rosters for the employee cited in the report has been performed. This review resulted in Rockland finding that, except for \$3,022, which was fully recovered, all overtime and standby pay was appropriate. The justification for the overtime and standby coverage was that essential Information Technology services needed to be provided and at the time Rockland was faced with a severe shortage of qualified staff to perform those services. Going forward, in addition to the new automated overtime control system described above, Rockland has ended standby on-call for the employee cited in this recommendation.