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COMPTROLLER**



Audit Objective..... 2

Audit Results - Summary..... 2

Background..... 3

**Audit Findings and
Recommendations..... 3**

Documentation of Overtime 3

Recommendations..... 4

Overtime Payments 4

Recommendations..... 6

Floor Checks..... 7

Recommendations..... 7

Extraordinary Overtime Payments ... 7

Recommendation 8

Audit Scope and Methodology..... 8

Authority 9

Reporting Requirements..... 9

Contributors to the Report 9

Appendix A - Auditee Response.. 10

**Appendix B - State Comptroller
Comments..... 17**

**OFFICE OF THE
NEW YORK STATE COMPTROLLER**

**DIVISION OF STATE
GOVERNMENT ACCOUNTABILITY**

**OFFICE OF MENTAL
HEALTH**

**ROCKLAND PSYCHIATRIC
CENTER - INTERNAL
CONTROLS OVER
OVERTIME PRACTICES**

Report 2006-S-103

AUDIT OBJECTIVE

Our objective was to determine if overtime at Rockland Psychiatric Center was authorized, justified, and worked.

AUDIT RESULTS - SUMMARY

The Office of Mental Health operates 26 psychiatric centers throughout the State. These centers care for and treat adults and children with significant psychiatric disabilities. The Rockland Psychiatric Center (Rockland) provides community- and hospital-based mental health services. It operates three outpatient clinics, eight service centers, and two campuses. Rockland has a staff of over 1,300 employees. For fiscal years 2005-2006 and 2006-2007, it paid \$16.2 million in overtime.

We sampled 25 employees and found some overtime payments were made for time either not worked or not verifiable. We identified that overtime payments made to 22 employees, totaling more than \$9,300, either were not properly documented or were excessive; and there was repeated non-compliance by employees and supervisors with Rockland's time and attendance policies. [Pages 3-6]

According to Rockland's policy, scheduled overtime must be authorized in advance. However, Rockland does not require pre-approval for overtime in writing. Therefore, we could not verify that any of the scheduled overtime we reviewed was authorized in advance. [Page 4]

The Rosters used by Rockland have a column where supervisors are required to enter a code to note why overtime was needed (e.g., unscheduled absence, lateness of incoming shift, training, etc.). We found some

instances where overtime was not justified or was mis-classified. [Page 4]

We found 4 employees were paid for working more than 16 consecutive hours without a break of 8 hours, as required by Rockland's policy. These employees reported working 53, 42.5, 40, and 21.25 hours without a break of 8 hours. Three of the employees provided care to patients. When patient care staff work too many consecutive overtime hours, it can negatively impact the quality of care provided. [Page 6]

We conducted floor checks of two buildings. In one building, we found two employees who did not appear to be alert enough to be performing their assigned duties properly. One was stationed outside a patient's room with the door partially shut. Rockland officials told us this employee was required to have the patient in his sight at all times, but we noted that the employee could not see the patient from where he was stationed. The other employee became aware of our presence only after his supervisor repeatedly called out his name. [Page 7]

Of the 25 employees in our sample, we found one that received extraordinary overtime payments, including standby pay. In reviewing this employee's records for the period of February 16, 2006, through October 15, 2006, we found he was paid almost \$41,000 for approximately 1,200 overtime hours and more than \$18,000 for 2,573 hours of standby. While it is permissible for an employee to receive both overtime and standby pay for the same hours, Rockland could not document any emergency situation to justify the overtime and standby pay, or document why this work could not have been otherwise scheduled during normal work hours. [Pages 7-8]

Our report contains 11 recommendations to improve controls over Rockland Psychiatric Center's overtime practices. Rockland officials agreed with our recommendations and have either already taken, or to take, steps to implement them.

This report, dated December 21, 2007, is available on our website at: <http://www.osc.state.ny.us>. Add or update your mailing list address by contacting us at: (518) 474-3271 or
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236

BACKGROUND

The Office of Mental Health (OMH) operates 26 psychiatric centers throughout the State. These centers care for and treat adults and children with significant psychiatric disabilities. It also funds a wide range of community services provided by local governments and private organizations through a network of approximately 2,500 programs serving over 600,000 people a year.

The Rockland Psychiatric Center (Rockland) provides community- and hospital-based mental health services. It operates three outpatient clinics, eight service centers, and two campuses. On any given day, it may serve up to 512 inpatients and approximately 2,400 enrolled outpatients. Rockland has a staff of over 1,300 employees. Its payroll expenses for fiscal year 2005-2006 were \$59.6 million, including overtime costs of \$6.7 million. For fiscal year 2006-2007, its payroll expenses were \$80.2 million, including overtime costs of \$9.5 million.

AUDIT FINDINGS AND RECOMMENDATIONS

Documentation of Overtime

The Department of Civil Service requires all State employees to maintain a record of actual hours worked. Rockland employees use a time sheet covering 28 days for attendance purposes. These 28-day time sheets are the official time and attendance records for employees. All actual hours worked (including both regular and overtime), leave credits used, and absences not charged to leave credits need to be recorded accurately on these time sheets. The 28-day time sheets do not allow employees to record their exact start and end times, just the total number of hours worked each day. Employees and their immediate supervisors are both required to sign these 28-day time sheets attesting to the accuracy of the employees' hours worked.

In addition, depending on their bargaining unit, employees working overtime may be required to sign in and out, and enter the times that are worked, on either an Overtime Sheet or an Overtime Authorization Roster (Roster). The Overtime Sheets and Rosters have space for employees to write in their exact start and end times and are used by supervisors to record each employee's overtime hours. The Rosters are then signed by supervisors and forwarded for payment processing.

To determine if overtime was authorized, justified, and worked, we judgmentally selected 25 employees from among the highest overtime earners in calendar year 2006. Our sampled employees were paid \$1.3 million in overtime, representing 14 percent of the total overtime (\$9.5 million) paid in 2006. We then selected the 2 pay periods with the highest overtime payments for each of these employees and, as appropriate,

reviewed the 28-day time sheets, Overtime Sheets, and Rosters supporting each of these payments. For the two highest pay periods for these 25 employees, there were 611 instances of overtime, totaling approximately 5,300 hours and \$163,000 in overtime payments.

For our sampled employees, we found that pre-authorization of overtime was not in writing and that, in several instances, overtime was not justified or was misclassified. Further, we identified instances where overtime was paid for time that was either not worked or not verifiable.

Pre-Authorization of Scheduled Overtime

According to Rockland's policy, scheduled overtime must be authorized in advance. However, Rockland does not require the pre-authorization to be in writing. Therefore, neither we nor Rockland could verify that any of the scheduled overtime we reviewed was authorized in advance.

Justification of Overtime

Rockland has procedures in place to match the need for overtime against staffing and operational needs. The Rosters used by Rockland have a column where supervisors are required to enter a code to note why overtime was needed (e.g., unscheduled absence, lateness of incoming shift, training, court appearances, accompanying patient, close observation, or response to incidents, etc.). To determine if overtime was justified, we reviewed Rosters and available justification documentation for 5 of the 611 overtime instances in our sample of 25 employees and overtime instances of 4 employees we observed during a floor check we conducted on February 16, 2007.

We found that overtime was justified in two of the five instances in our sample. For the other three instances, the justification cited was to provide coverage for employees on workers' compensation (two instances) and training. However, Rockland could not provide any documentation to support the reasons stated above. For the four employees in our floor check, we determined that the overtime was justified, but that the justification was misclassified on the Rosters for two of the employees. For example, one justification for overtime was classified as "Close observation" but, in actuality, it was to cover an employee absence. Therefore, Rockland may not have reliable information concerning the need for overtime.

Recommendations

1. Require pre-authorization of scheduled overtime to be in writing.
2. Remind supervisors to properly classify and justify overtime.

Overtime Payments

We reviewed the 611 overtime instances for the 25 sampled employees and their associated payments to determine if the payments were appropriate. Of the 25 employees, we found that overtime payments made to 22 of them (79 instances totaling more than \$9,300) either were not properly documented or were excessive. Also, there was repeated non-compliance by employees and supervisors with Rockland's time and attendance policies.

We found the following:

- 16 employees received \$7,350 for 280 unsupported hours. They either did not sign the Overtime Sheets, as required, or were paid for more time

than they reported on the Overtime sheets.

Even though there was no evidence that the employees signed the overtime sheets, OMH officials replied that the employees had to work the overtime to maintain minimum staffing levels that would provide for patient safety. OMH further stated that written attestations were being obtained to confirm that the overtime was worked. However, to best ensure that employees are entitled to and are paid correctly for overtime, the records in support of overtime should be contemporaneous with the overtime.

- 12 employees received overtime payments for more than 40 hours totaling in excess of \$1,400. In many of these instances, the employees were paid overtime even though they were still working their regular shifts. For example, one employee, whose regular work hours were 8:00 a.m. to 4:30 p.m., received overtime payments of almost \$700 for the last hour of his regular shift on 15 of the 25 Rosters reviewed.
- 6 employees were paid at least a total of \$430 for all or a portion of their overtime when they were actually on non-paid meal breaks. Rockland requires employees to take a minimum of 30 minutes for these breaks. Since the 28-day time sheets, Overtime Sheets and Rosters have no space for employees to record when they took meal breaks, supervisors are not accurately identifying the amount of non-paid time employees used for this purpose.

Rockland officials indicated that some of these employees worked overtime at off-site facilities that do not require employees to sign in and sign out. As such, we could not verify their overtime charges. To maintain proper controls, employees should sign in and out for overtime worked regardless of their work locations.

Further, sign-ins on the Overtime Sheets should be in chronological order on the sheets, made only by the people authorized to work the overtime and accurately identify their start and end times. Employees did not always follow these procedures, resulting in inconsistencies and discrepancies in Rockland's time and attendance records. Therefore, we could not verify these employees worked the overtime for which they were paid. For example, we found:

- Three separate cases where one employee entered the names and start/end work times for multiple employees on the Overtime Sheets. In reviewing the Overtime Sheets, we found three separate sheets where the handwriting was identical on each sheet for multiple names (three, five, and eight names).
- Three instances where the dates and sign-in times on the Overtime Sheets for a total of nine employees were not in chronological order (i.e., the dates and/or sign-in times above and below were not in the correct order), indicating that these entries were not done at the time the overtime reportedly occurred.
- Two supervisors on duty did not sign the Rosters the day overtime was worked. Instead, five days later, the Rosters were signed by different supervisors that had no direct knowledge that the overtime was

authorized, justified, and worked. This overtime was worked in units that did not require Overtime Sheets. Therefore, it could not be verified. One supervisor authorized payment for 31 hours of overtime for 3 employees, totaling approximately \$900, and another authorized payment for 22.75 hours of overtime for 3 other employees, totaling approximately \$700.

- One employee did not sign his 28-day time sheet. Yet a supervisor approved the overtime for this employee.

We attribute the primary cause of the above findings to a lack of adequate monitoring of overtime by Rockland supervisors. We also believe that Rockland officials have not clearly communicated the importance of adhering to overtime policies and procedures to employees.

Excessive Hours

Rockland's policy generally prohibits employees from working more than 16 consecutive hours without a break of 8 hours. In addition, excessive overtime has been linked to higher rates of accidents, absenteeism, presenteeism (being on site but not fully focused on the job), and turnover, as cited in the Journal of the American Medical Association, "Impact of Long Working Hours Explored," July 7, 2004. The risk of injury on the job may also increase as the work period lengthens. A minimum 30-minute meal break time must be scheduled for all employees working a full shift and these breaks are generally unpaid time during the work day. In reviewing the 28-day time sheets, Overtime Sheets and Rosters, we found 4 employees were paid for working more than 16 consecutive hours in a 24-hour period, without a break of 8 hours.

- One employee worked 24, 32, 32, and 53 consecutive hours.
- One employee worked 42.5 consecutive hours.
- One employee worked 40 consecutive hours.
- One employee worked 21.25 consecutive hours.

We question whether these people could have actually worked such excessive hours without the required break and, if they did, we question whether they could have been effective in their jobs. Further, we note that three of these employees were responsible for patient care. When patient care staff work too many consecutive hours, it can negatively impact the quality of care provided. We recommend OMH officials investigate whether these employees actually worked the hours.

Recommendations

3. Follow up on all overpayments cited in this report and take appropriate actions, including recovering any overpayments found.
4. Monitor overtime to ensure that overtime is actually worked. Exclude non-paid meal breaks from the overtime calculation.
5. Reinforce with supervisors the need to adhere to time and attendance policies relating to overtime, including strict compliance with sign-in and sign-out procedures, regardless of the work location.
6. Do not allow employees to work more than 16 hours without an 8-hour break, as required by Rockland's policy.

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.

Floor Checks

On February 16, 2007, we conducted a floor check and reviewed the activities of 15 employees working overtime in 2 separate buildings. In the first building, there were 11 employees, 6 of whom were working. However, we found the other five employees at their work stations, stretched out on chairs just outside patients' rooms with pillows behind their heads and backs, and their feet propped up on chairs. All five were surprised by our visit. In response to our findings, Rockland officials indicated that employees need to be alert at all times and that employees should not be using pillows or be in a reclining position that could easily lead to falling sleep.

In the other building, four employees were working overtime. Two were working. However, the other two employees did not appear to be alert enough to perform their assigned duties properly. A supervisor who was with us called out the name of one of these employees several times before the employee became aware of our presence. The other employee was stationed outside a patient's room with the door partially shut. Rockland officials told us this employee was required to have the patient in his sight at all times, but we noted that the employee could not see the patient from where he was stationed. Based on our observations, we concluded that these two employees were not performing their assigned duties, thus putting the health and safety of the patients at risk. We reported these observations to Rockland officials for follow-up.

In addition, at the onset of our audit, we observed that some employees had inappropriately recorded their overtime sign-out times on the Overtime Sheets prior to the end of their workdays. We reported this to Rockland officials, who then directed employees to wait until the end of their work day to record their sign-out time. When we conducted our floor check a little less than 2 months later, we found that 9 of the 11 employees in the first building and 2 of the 4 in the second building had already signed out on the Overtime Sheets when we arrived, thereby indicating that they had already worked the whole shift. However, we found they were all still working. We also observed that two other employees, who had already completed their overtime work, had not signed out. These observations occurred more than two hours prior to the end of the shift. As a result, we concluded that the responsible supervisors were not properly monitoring the accuracy of entries on the overtime sheets.

Recommendations

8. Require supervisors to more closely monitor those assigned to observation duty to make sure they are properly functioning in their jobs.
9. Require employees working close observations to have patients in their sight at all times or as otherwise required by physician's order.
10. Enforce the requirement that employees do not sign out until the end of their work shifts.

Extraordinary Overtime Payments

Of the 25 employees in our sample, we found 1 employee who received extraordinary overtime payments, including standby pay.

(Standby pay is compensation for overtime-eligible employees who are off-duty and must be immediately available to report to work if needed. Standby employees are entitled to 20 percent of their daily rate.)

We found that Rockland allowed this employee to determine the need for, and amount of, overtime that he was paid. We also found that Rockland paid him to be on standby almost continually, even though no apparent need existed for this standby work.

In reviewing this employee's records for the period February 16, 2006, through October 15, 2006, we found he was paid almost \$41,000 for approximately 1,200 overtime hours and more than \$18,000 for 2,573 hours of standby work. Most of this pay was for all of the 70 weekend days during this period (16 hours of overtime per day for 68 weekend days, and standby pay for 2 weekend days). Of the \$18,000 in standby pay, almost \$10,000 was for 672 hours, during which time the employee also received \$23,300 in overtime pay.

While it is permissible for an employee to receive both overtime and standby pay for the same hours, Rockland could not document any emergency situation to justify the overtime and standby pay, or document why this work could not have been otherwise scheduled during normal work hours. Rockland officials replied that the work being done on overtime was not emergency work, but work needed to maintain the basic information technology structure.

Further, we found that the employee received standby pay of \$640 for 144 hours while on sick leave and on vacation out-of-state. Since employees on standby must be immediately available to report to work, he was not eligible for standby pay during this time. Rockland officials replied that a mistake was

made and that they would seek restitution for the amount paid to the employee. This employee did not work or get paid for any overtime hours between November 23, 2006, and March 14, 2007, shortly after the beginning of November when we informed OMH we were conducting our audit. Rockland officials replied that, prior to and coincident in time, to the notification of the audit, several events in the facility and in the Information Systems Office (ISO) occurred that reduced the need for overtime.

The employee's supervisors stated that they generally approved his overtime payments without observing if the hours were actually worked or knowledge of the specific tasks performed. They agreed that his overtime should have been more closely monitored.

Recommendation

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

AUDIT SCOPE AND METHODOLOGY

We conducted our audit in accordance with generally accepted government auditing standards. We audited Rockland's overtime practices to determine if overtime was authorized, justified, and worked. Our audit period was January 1, 2006, through February 16, 2007.

To accomplish our objectives, we reviewed OMH and Rockland's time and attendance and overtime policies and procedures, overtime authorization forms, Overtime Sheets, Rosters, and 28-day time sheets. We interviewed OMH and Rockland officials to confirm and enhance our understanding of attendance and overtime policies and

procedures. We also conducted floor checks to observe the overtime work activities being performed in two Rockland buildings during the first shift on February 16, 2007. The total overtime payments in calendar year 2006 were \$9.5 million for 367,439 hours worked by 909 employees. From this population, we judgmentally selected 25 employees from among the highest overtime earners in 2006, and then selected the 2 pay periods with the highest overtime for each employee.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance.

AUTHORITY

This audit was performed 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.

REPORTING REQUIREMENTS

A draft copy of this report was provided to Office of Mental Health and Rockland officials for their review and comment. Their responses were considered in preparing this report and are included as Appendix A. Appendix B contains State Comptroller's Comments that address certain points in the response.

Within 90 days of the final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the Office of Mental Health shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and, where not implemented, the reasons therefor.

CONTRIBUTORS TO THE REPORT

Major contributors to this report include William Challice, Albert Kee, Anthony Carbonelli, Abe Fish, John Lang, Jeffrey Marks, Kamal Elsayed, Sage Hopmeier, and Sue Gold.

APPENDIX A - AUDITEE RESPONSE



State of New York
Eliot Spitzer
Governor



Office of Mental Health
44 Holland Avenue
Albany, New York 12229
www.omh.state.ny.us

November 13, 2007

William P. Challice
Audit Director
Office of the State Comptroller
Division of State Services
State Audit Bureau
110 State Street, 11th Floor
Albany, NY 12236

Dear Mr. Challice:

The Office of Mental Health has reviewed the draft audit report entitled, Rockland Psychiatric Center Internal Controls Over Overtime Practices (2006-S-103). Our comments to the findings and recommendations contained in the report are enclosed.

The Office of Mental Health appreciates the Office of the State Comptroller's efforts to recommend improvements in our operations.

Many thanks for your continued help and cooperation.

Sincerely yours,

Bruce E. Feig
Executive Deputy Commissioner

Enclosure

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER



OM-128.01 (2/07)

**OFFICE OF MENTAL HEALTH
RESPONSE TO OFFICE OF STATE COMPTROLLER
DRAFT REPORT (2006-S-103)
ROCKLAND PSYCHIATRIC CENTER
INTERNAL CONTROLS OVER OVERTIME PRACTICES**

Overall Comments

Rockland Psychiatric Center officials have reviewed the findings and recommendations in the Office of the State Comptroller's draft report entitled, Rockland Psychiatric Center – Internal Controls Over Overtime Practices. Rockland is appreciative of OSC's efforts to identify areas where improvements can be made to overtime practices and has taken significant steps to implement OSC's recommendations and strengthen controls.

Rockland's major concern with the report is the characterization of \$9,300 of overtime payments as "inappropriate". While Rockland fully agrees that recordkeeping for certain overtime payments was not properly completed (e.g., some employees did not sign the Overtime Sheets), these payments were, in nearly all cases, for actual time worked. Therefore, OSC's statement in the Overtime Payments section of the report that "payments were made for overtime that ...we could not verify was worked" should be revised.

*
Comment
1

Of the payments deemed "inappropriate", \$7,188 related mainly to missing signatures on Overtime Sheets. Two thirds of this \$7,188 was for staff working overtime in inpatient units to meet required minimum staffing levels. Written staffing rosters were independently prepared by unit supervisors and are available to document that these staff were assigned to work those overtime shifts. However, while the rosters were provided to OSC, they were not considered in the auditors' analysis. At Rockland PC, it is clear policy that units always operate with at least minimum staffing levels, and these individuals were assigned to maintain those minimums. The safety of the staff and patients is dependent on this.

*
Comment
2

The remaining third of the \$7,188 was for staff providing supervision known as "sitter service" for Rockland patients in other institutions – Nyack Hospital or the County Nursing Home (e.g., when a patient was on a suicide watch). When a sitter who is scheduled to work at another institution does not report to work at that institution, Rockland must and does receive notification from that institution. Having a sitter on duty is a safety issue. Rockland is obtaining written attestations that, for the times involved, the sitters were present as scheduled at other institutions.

*
Comment
3

Considering the available documentation and explanations of paid overtime, Rockland officials believe the characterization of "inappropriate" overtime payments identified in the report for the 25 employees should be reduced from \$9,300 to \$1,262 (representing less than 1 percent of the overtime payments reviewed in OSC's sample), distributed as follows:

*See State Comptroller Comments, page 17

Employees Reviewed by OSC: 25

<u>No Issue</u>	<u>Alternate Documentation Available</u>	<u>Overtime Payments of Under \$35 per Employee</u>	<u>Overtime Payments of \$35 to \$425 per Employee</u>
4	6	10	5

We believe this summary is more precise than the assertion that 21 of 25 employees were “inappropriately paid”.

OMH Responses to OSC Recommendations

OSC Recommendation No. 1

Require pre-authorization of scheduled overtime to be in writing.

OMH Response

Rockland agrees with OSC’s recommendation and has planned or taken steps to implement the recommendation, as follows:

- Modified the nursing overtime guidelines adding new language that requires written authorization and approval of pre-scheduled overtime;
- Issued an overtime policy memo dated October 10, 2007 stating that pre-scheduled overtime shall be approved in writing;
- The Nursing Department has changed its scheduling system and pre-scheduled overtime practice to comply with the facility overtime policy and Nurse Administrators have received training on these changes; and
- Cabinet Directors and Deputy Directors will enforce and monitor compliance with the facility overtime policy. This oversight will be coordinated with the work of a newly appointed facility internal controls auditor who will assess management controls over pre-scheduled overtime practices and compliance with the facility overtime policy.

OSC Recommendation No. 2

Remind supervisors to properly classify and justify overtime.

OMH Response

Rockland agrees with OSC’s recommendation and has planned or taken steps to implement the recommendation, as follows:

- Supervisors will be re-trained on the proper completion of the Overtime Authorization Roster (OAR) including the appropriate use of classification codes;
- Nursing Administrators have received training to ensure that overtime justification is consistent with the OAR overtime classification. Nursing Supervisors must also indicate the reason for overtime on the Prescheduled Overtime Tracking-Building Worksheet;
- The Nursing Department has updated the overtime classification codes on the daily staffing survey form to match the standard classification codes on the OAR to prevent supervisors from incorrectly classifying and justifying the need for overtime;

- Supervisors will be monitored to ensure the proper classification and justification of overtime on the OAR; and
- Cabinet Directors and Deputy Directors have reinforced with Rockland supervisors the importance of proper recording of classification codes on OARs, to support the justification of overtime.

OSC Recommendation No. 3

Follow up on all overpayments cited in this report and take appropriate actions, including recovering any overpayments found.

OMH Response

Rockland agrees with OSC's recommendation and has planned or taken steps to implement the recommendation, as follows:

- Management has reviewed and analyzed overpayments for overtime cited in the report to determine whether any of the payments were inappropriate;
- Rockland representatives will work with OSC and OMH's Consolidated Business Office staff on the recovery of inappropriate payments; and
- Supervisors have conducted re-training of staff.

OSC Recommendation No. 4

Monitor overtime to ensure that overtime is actually worked. Exclude non-paid meal breaks from the overtime calculation.

OMH Response

Rockland agrees with OSC's recommendation and has planned or taken steps to implement the recommendation, as follows:

- Management will enforce and monitor that daily attendance records and OARs are properly completed;
- The Nursing Department has developed and instituted new procedures for offsite and onsite overtime and for sign-in and sign-out practices. For offsite overtime, work staff and supervisors will utilize an off-site assignment form to track actual hours and overtime worked. For onsite overtime, Rockland management will conduct rounds to ensure and monitor that employees scheduled or assigned to work overtime are on duty working. Nursing Supervisors will now be required to make rounds twice during each shift and complete a revised supervision checklist designed to monitor whether employees are properly discharging their duties and are physically capable to continue doing so;
- Management will enforce and monitor that employees are not paid overtime for non-paid meal breaks. The Nurse Administrators are responsible for ensuring that employees correctly enter information on the OAR before approving and forwarding the OAR to Payroll. Central Nursing will monitor this process by periodically reviewing a select sample of completed OAR forms; and
- The newly appointed facility internal controls auditor will assess management controls over sign-in/sign-out practices and compliance with facility time and attendance policies related to overtime.

OSC Recommendation No. 5

Reinforce with supervisors the need to adhere to time and attendance policies relating to overtime, including strict compliance with sign in and sign out procedures, regardless of the work location.

OMH Response

Rockland agrees with OSC's recommendation and has planned or taken steps to implement the recommendation, as follows:

- The Human Resources Department will conduct re-training of all supervisory personnel on facility time and attendance policies related to overtime;
- Unit chiefs, department heads and nurse administrators reinforced and reviewed management's expectations with respect to accountability and oversight with supervisors, as well as their management role and responsibility to enforce and monitor that employees comply with facility time and attendance policies related to overtime. All nursing staff have received written instructions to sign in at the beginning of the shift and sign out at the end of their shift on the Daily Attendance Record;
- Management will perform rounds to review and ensure that time and attendance practices conform to Civil Service, OMH and facility time and attendance policies; and
- The Human Resources Department will perform quarterly random floor checks to review supervisory practices of enforcement of facility time and attendance policies related to overtime.

OSC Recommendation No. 6

Do not allow employees to work more than 16 hours without an 8-hour break, as required by Rockland's policy.

OMH Response

Rockland has taken the following steps to enforce its policy of not allowing employees to work more than 16 hours without an 8-hour break:

- Policy on prohibiting staff from working more than 16 consecutive hours has been revised to add risk-based criteria for the restrictive and limited use of the exception clause. Any exception to the facility overtime policy, which prohibits employees working more than 16 hours without an 8-hour break, must have risk-based justification including a determination of employee fitness and ability to perform the work, and approval by management;
- An overtime policy bulletin was issued to unit chiefs, department heads, nurse administrators and supervisors explaining the new risk-based exception clause and the requirement that overtime eligible employees sign an overtime policy attestation that they will comply with the facility overtime policy of not working more than 16 hours without an 8-hour break unless directed and approved by management;
- The Nursing Department revised its "RPC Overtime Tracking – All Staff Actually Working Form" to alert and help supervisors monitor employees working overtime at different locations and those employees working two consecutive shifts of overtime;
- Rockland Unit Chiefs, Department Heads and Nurse Administrators enforce and monitor compliance with the facility overtime policy; and
- A facility internal controls auditor has been appointed to assess management controls over Rockland's overtime policy.

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.

OMH Response

Rockland reviewed and analyzed overtime charges for employees who worked more than 16 hours, and found that employees were properly paid for this overtime.

OSC Recommendation No. 8

Require supervisors to more closely monitor those assigned to observation duty to ensure they are properly functioning in their jobs.

OMH Response

Rockland agrees with OSC's recommendation and has taken, or plans to take, the following action to implement the recommendation:

- The Nursing Department has redesigned the nurse administrator daily supervision checklist and incorporated performance standards related to employees observing and monitoring patients on levels of observation;
- Nurse Administrators will now perform nursing management rounds twice per shift to ensure that employees assigned to observe and monitor patients are properly complying with the facility levels of observation policy and will counsel employees found to be out of compliance; and
- Rockland will be revising the levels of observation policy.

OSC Recommendation No. 9

Require employees working close observations to have patients in their sight at all times or as otherwise required by physician's order.

OMH Response

Rockland will be taking the following action to ensure that employees working close observations have patients in their sights at all times or as otherwise required by physician's order:

- Facility levels of observation policy will be revised and training will be provided;
- Nurse Administrators and Charge Nurses will perform nursing management rounds twice during each shift to ensure that employees assigned to observe and monitor patients are properly complying with the facility levels of observation policy, and will counsel employees when necessary; and
- Nursing and operations management will review all levels of observations for each shift at the building morning rounds meeting and ensure that appropriate action is taken for employees found not complying with the facility levels of observation policy.

OSC Recommendation No. 10

Enforce the requirement that employees do not sign out until the end of their work shifts.

OMH Response

Rockland has taken, or plans to take, the following action to ensure that employees do not sign out until the end of their shifts:

- Management has reissued and distributed facility sign-in and sign-out procedures to Unit Chiefs, Department Heads, Nurse Administrators and Supervisors. These employees provide management oversight and enforce and monitor employee compliance with these procedures;
- The Nursing Department instituted revised sign-in and sign-out procedures to improve and strengthen management controls for employees working offsite. Communication of these revised procedures to employees included a written memo;
- The Human Resources Department will perform quarterly floor checks to review and assess compliance with these procedures; and
- The newly appointed facility internal controls auditor will periodically assess management controls over sign-in/sign-out practices.

OSC Recommendation No. 11

Investigate circumstances surrounding the extraordinary overtime and standby to employee noted above and take appropriate actions, including recovering any overpayments.

OMH Response

A review of overtime and standby payments for the employee noted in the report will be made and any necessary action will be taken.

APPENDIX B - STATE COMPTROLLER COMMENTS ON AUDITEE RESPONSE

1. We deleted reference to the term “inappropriate.” The report now reflects that the overtime payments of \$9,300 either were not properly documented or were excessive.
2. We were aware of the staffing rosters that reflect the staff who are assigned to work the overtime shifts, and of Rockland’s policy to operate with at least minimum staffing levels. However, the primary evidence to document the actual overtime hours worked is the employee’s signature on the overtime sheet.
3. While we recognize Rockland’s effort to obtain written attestations, documentary evidence such as the employee’s signature on the overtime sheet, should be contemporaneous with the overtime.