

I. EXECUTIVE SUMMARY

In this review we verified the presence of employees at their assigned job locations and determined that the departmental units properly authorize and correctly account for employee absences. The results of this review established general compliance with these guidelines.

II. ASSIGNMENT, OBJECTIVES AND SCOPE

A. Assignment

The Office of Public Integrity annually conducts surprise employee field checks in various City departments. Public Integrity conducted sixteen employee field checks between July 6, 2008 and August 18, 2008. These field checks included ten units within the Department of Environmental Services (DES) and six units within the Department of Recreation and Youth Services (DRYS).

B. Objectives And Scope

The objectives of this examination are to verify the presence of employees on the job and to ensure that the units selected for review properly authorize and correctly account for employee absences. Public Integrity selected the areas to be tested in advance and arrived at the locations unannounced.

Management is responsible for establishing and maintaining a system of internal accounting and administrative control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of accurate, informative reports that are fairly stated.

Because of inherent limitations in any system of internal accounting and administrative control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any system evaluation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

III. RESULTS OF REVIEW

The Office of Public Integrity (OPI) conducted sixteen employee field checks. The following is a summary of the areas included in the review.

Departmental Units Selected For Review
Department of Environmental Services

<u>Date</u>	<u>Bureau/Division</u>	<u>Supervisor/Assignment</u>	<u>No. of Employees</u>
07/31/08	Forestry	Ian Nadar/Forestry	19
08/04/08	Water	Steve Poliszuk/Meter Services	12
08/06/08	Street Maintenance	Mike O'Toole/Chip Seal	14
08/06/08	Building Services	John Butkevitch/Bldg. Operations	15
08/07/08	Special Services	William Gillan/Arterial Sweepers	14
08/07/08	Special Services	Teresa McEntee/Center City	18
08/05/08	Solid Waste Mgmt	William Cole /Area D	21
08/16/08	Parks Operations	Williams Evans/ Parks	14
07/31/08	Equipment Services	Mike Quattrone/Daytime	52
08/13/08	Building Services	Veronica Crues/Daytime Cleaners	<u>13</u>
Employee Count (DES)			<u>192</u>

Department of Recreation and Youth Services
Bureau of Recreation

<u>Date</u>	<u>Unit</u>	<u>Supervisor/Assignment</u>	<u>No. of Employees</u>
08/07/08	Flint St. Recreation	Kevin Holman	25
07/30/08	GVP Recreation	Sheila Katerle	41
07/31/08	Lake Riley Lodge	Kysha Smith	09
08/15/08	Madison/Franklin Aquatics	John Kerr	20
07/31/08	Webster Ave. Recreation	Hector Arguinzoni	30

Office of Special Services

<u>Date</u>	<u>Unit</u>	<u>Supervisor/Assignment</u>	<u>No. of Employees</u>
07/30/08	Cemeteries	Jeffrey Simmons/Mt.Hope/Riverside	<u>22</u>
Employee Count (DRYS)			<u>147</u>

OPI verified, at the time of our visit, the physical presence of employees on the job assigned within each area. In most cases, the supervisors noted above, or individuals acting on behalf of the regular supervisors, accompanied us.

For those employees not on the job at the time of our visit, Public Integrity obtained and examined HRS weekly time cards to determine whether employees properly received non-duty time codes (vacation, sick, personal, no pay) for the periods in which they were absent. Based on the results of the tests performed, Public Integrity accounted for all employees assigned to the areas selected for review.