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 (OPI) annually conducts surprise employee field checks in various City departments. OPI conducted fifteen employee field checks between July 19, 2010 and August 2, 2010. These field checks included ten units within the Department of Environmental Services (DES) and five 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. OPI 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 conducted fifteen employee field checks. The following is a summary of the areas included in the review.

Departmental Units Selected For Review

Department of Environmental Services

Date	Bureau/Division	Supervisor/Assignment	No. of Employees
07/19/10	Operations & Parks	Richard Rebar/Forestry	17
07/21/10	Water	John Salisbury/Grid Repair	20
07/26/10	Special Services	Mike O'Toole/Roadway Surface	17
07/28/10	Operations & Parks	Anthony Sanchez/Parks	33
07/26/10	Building Services	L. Michael Walter/Janitorial (Evening)	23
07/26/10	Building Services	James Moorhouse/Electrician & Construction	16
07/26/10	Special Services	Teresa McEntee/Center City	12
07/19/10	Solid Waste	Tom Belknap/Area B	20
07/19/10	Equipment Services	Scott Corser/Day Shift	39
07/21/10	Office of Commissioner	Jeffrey Simmons/Cemeteries	21
	Employee Count (DES)		218

Department of Recreation and Youth Services
Bureau of Recreation

Date	Unit	Supervisor/Assignment	No. of Employees
08/02/10	Avenue D Community Center	Eric Rose	21
08/02/10	Carter St Community Center	Mark Harold	26
07/21/10	South Avenue Recreation	Michael Velazquez	19
07/26/10	Ryan/Humboldt Comm. Center	Hector Arguinzoni/Andy Rose	30
08/02/10	Durand /Douglas Aquatics	Amy Steele/Christine Benincasa	35
	Employee Count (DRYS)		131

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, the Office of Public Integrity obtained and examined HRS weekly time cards to determine whether employees timecards were properly submitted with non-duty time codes for the

periods in which they were absent. Based on the results of the tests performed, the Office of Public Integrity accounted for all employees assigned to the areas selected for review.

Based on the results of these field checks, OPI does not anticipate any additional audit procedures.