

**DEPARTMENT OF RECREATION AND YOUTH SERVICES  
DEPARTMENT OF ENVIRONMENTAL SERVICES  
EMPLOYEE FIELD CHECKS**

**The Office of Public Integrity  
Date: September 20, 2016**

## 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 ten employee field checks between July 11, 2016 and July 27, 2016. These field checks included five 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.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a

reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

III. RESULTS OF REVIEW

The Office of Public Integrity conducted ten 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> |
|-------------|------------------------|---------------------------------|-------------------------|
| 07/14/16    | Cemeteries             | Jeff Simmons/Riverside Cemetery | 16                      |
| 07/14/16    | Cemeteries             | Jeff Simmons/Mt. Hope Cemetery  | 19                      |
| 07/15/16    | Special Services       | Corey Cook/Forestry             | 16                      |
| 07/20/16    | Water                  | Vince Grillo/Meter Services     | 11                      |
| 07/27/16    | Solid Waste            | Theo Maxey/District B           | <u>15</u>               |
|             | Employee Count (DES)   |                                 | <u>77</u>               |

Department of Recreation and Youth Services

Bureau of Recreation

| <u>Date</u> | <u>Center/Unit</u>            | <u>Supervisor</u>      | <u>No. Of Employees</u> |
|-------------|-------------------------------|------------------------|-------------------------|
| 07/11/16    | Edgerton R-Center             | Kevin Holman           | 20                      |
| 07/11/16    | Adams St. R-Center            | Sheila Katerle         | 17                      |
| 07/12/16    | Flint St. R-Center/S.W.A.N    | Andy Rose/Nashima King | 25                      |
| 07/19/16    | Genesee Valley Sports Complex | Mike Corey             | 42                      |
| 07/26/16    | Durand Eastman Beach          | Anthony Dreas          | <u>28</u>               |
|             | Employee Count (DRYS)         |                        | <u>132</u>              |

OPI verified, at the time of our visit, the physical presence of employees on the job assigned within each area. 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 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, 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.