

**Nassau County
Office of the Comptroller**



**Living Wage Law
2011 Annual Report**

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October 3, 2012

Executive Summary

Introduction

The Nassau County Living Wage Law (“Law”) was enacted by the Nassau County Legislature in 2006.¹ Its purpose is to ensure that employees of companies that Nassau County does business with are earning the living wage, receiving health benefits (or a health benefits supplement), and that full-time employees receive 12 paid days off a year.

As a result of the Law, covered workers in Nassau County have seen up to five annual increases in their hourly wage rates since the Law became effective.

Purpose

The Comptroller’s Office is responsible for monitoring, investigating and auditing compliance with the Law, which requires the Comptroller to submit an annual report to the County Executive and the County Legislature summarizing and assessing the implementation of and compliance with the Law during the preceding year.²

Summary of Significant Findings

Living Wage audit fieldwork in 2011 focused on audits of personal care aide (“PCA”)³ and Consumer Directed Patient Assistance Program (“CDPAP”)⁴ service providers. In the latter half of 2011, the Comptroller’s Office focused on Living Wage Law desk audits. Vendors were asked to provide payroll data for a selected period to the Comptroller’s Office for review. (If necessary, desk audits can be expanded, or supplemented by field work.)

In 2011 we issued audit reports on two PCA and one CDPAP agencies. In addition, five desk reviews of various contractual agencies subject to the Law were conducted in 2011, two of which resulted in audit findings.

Since the inception of the Living Wage Unit in 2007, through December 31, 2011, the Comptroller’s Office has released 23 Living Wage audit reports of 19 different contractors. As reported in the 2010 report, we were encouraged to find significant improvement in compliance with regard to the payment of wages and benefits, including compensated time off and this trend continued into 2011.

¹ Nassau County Living Wage Law, Title 57.

² Nassau County Living Wage Law § 7 (c) (2010).

³ Nassau County’s contracted personal care aide (“PCA”) agencies provide assistance to Medicaid recipients in their homes to avoid the more costly option of hospitalizing or institutionalizing the recipients.

⁴ The Consumer Directed Patient Assistance Program (“CDPAP”) is a Medicaid program that provides an alternative to traditional home care by enabling self-directed individuals (clients of the service provider) or their administrators to assume responsibility for their own care by recruiting, training and supervising their personal assistants.

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Conclusion

As progress has been made in terms of compliance, the focus in the immediate future will be on performing additional desk audits, responding to worker's complaints, and expanding reviews to a greater variety of agencies.

The Living Wage Advisory Board has been a major source of guidance throughout 2011 and its suggestions and insights will continue to be used for improvements in monitoring of the Law.

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Background

The Living Wage Law

All discussions of the Law in this report refer to the Law in existence during 2011, unless otherwise noted. The Law was last amended on January 21, 2010; the amendments took effect on March 22, 2010.

Living Wage Rates

The Law increased the minimum hourly wages on August 1st of each year up to and including August 1, 2011, when the Living Wage rate was increased from \$12.50 to \$12.90 per hour. In addition, if a covered employer does not provide health benefits to covered employees, the employer must pay its employees a benefits supplement. The benefits supplement was \$1.66 per hour from August 1, 2010 to July 31, 2011; on August 1, 2011 it increased to \$1.71 per hour. Therefore, the full Living Wage rate (for employees without health benefits) as of August 1, 2011 was \$14.61. This rate stayed in effect until August 1, 2012, when it was adjusted upward by a percentage equal to the change in the New York Metropolitan Area All Urban Index (NY CPI-U) for the period of June of the preceding year to June of the current year.⁵

The Law also requires that full-time employees receive 12 compensated days off per year for sick leave, vacation, or personal necessity. Part-time employees who work at least 20 hours or more per week receive proportionate compensated days off.

Application of the Law

The Law applies to the following types of contracts and leases entered into by the County after January 1, 2007:

- service contracts of \$25,000 or more; financial assistance contracts⁶ for more than \$50,000 and where the employer has at least 10 employees; and
- leases of property⁷ owned or controlled by the County.

The Law also applies to County subcontractors, County lessees and contractors of recipients of financial assistance from the County. The Law covers all employees of Nassau County and those of NuHealth (formerly known as the Nassau Health Care Corporation) and its subsidiaries.⁸ Nassau Community College employees are covered by the Law, as well as the College's

⁵ The New York Metropolitan Area All Urban Index (NY-CPI-U) is promulgated by the Bureau of Labor Statistics of the U.S. Department of Labor. The Nassau County Living Wage Law limits the annual increase to no greater than three and one-half percent, see § 2 (Definitions). As of August 1, 2012 the rate increased to \$14.91 per hour without benefits.

⁶ Nassau County Living Wage Law § 2 Definitions (2010).

⁷ Ibid.

⁸ The January 2010 amendments changed the definition of those employees who are covered by the Law. Nassau County Living Wage Law § 2 Definitions (2010).

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contractors/subcontractors, and their employees. However, student workers at the College are not covered.⁹

The Law does not apply to vendors who enter into the following types of contracts with the County:

- service contracts and financial assistance for providers of child care services, pre-school services and early intervention services;¹⁰
- contracts where services are incidental to the delivery of products, equipment or commodities;¹¹ or
- inter-governmental contracts and financial assistance contracts for industrial development bonds, community development block grants and enterprise-zone investments.¹²

The Law exempts those employees who are:

- under 18 years of age and are claimed as dependents for federal tax purposes and are employed as an after-school or summer employee;¹³
- employed as a trainee in a bona-fide training program consistent with federal and state law where the training program has the goal that the employee advances into a permanent position;¹⁴
- disabled and who are covered by a current sub-minimum wage certificate issued to the employer by the United States Department of Labor, or if they would be covered by such a certificate but for the fact that the employer is paying a wage equal to or higher than the federal minimum wage;¹⁵ or
- covered by a bona fide collective bargaining agreement provided that the Law is expressly referenced in the agreement.¹⁶

After the Law became effective on January 1, 2007, the Comptroller's Office established a Living Wage Unit ("Unit") dedicated to auditing covered employers to ensure compliance with the Law. Pursuant to Section 7 (b) of the Law, the Comptroller's Office promulgated rules and regulations, created forms and other documents, established a hotline for the confidential reporting of non-compliance and established a webpage to disseminate information about the Law and the audits undertaken. The Unit established audit criteria for conducting Living Wage audits, and created a comprehensive audit plan intended to concentrate on the contractors with the most employees.

⁹ Ibid.

¹⁰ Nassau County Living Wage Law, §3, 3) (2010).

¹¹ Nassau County Living Wage Law, §2, Definitions (2010).

¹² Ibid.

¹³ Nassau County Living Wage Law §3, 1) (A) (2010).

¹⁴ Nassau County Living Wage Law, §3, 1) (B) (2010).

¹⁵ Nassau County Living Wage Law § 3 (2010).

¹⁶ Nassau County Living Wage Law § 10 (c) (2010).

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The Comptroller established a Living Wage Advisory Board (“Board”) comprised of labor leaders and Living Wage Law advocates, advising the Comptroller on compliance issues and ways to improve the effectiveness of the Law.

In 2011, due to the reduction in audit staff, the Comptroller’s Office no longer has living wage auditors on a full-time basis. Instead, auditors are rotated in to conduct living wage desk audits on a part-time basis. Despite these impediments, in 2011 the Comptroller’s Office continued to make progress in achieving the objective of bringing as many covered employers as possible into compliance with the Law.

Instances of non-compliance with the Law reported through the Living Wage Unit’s complaint process, including phone calls to the Unit’s “hotline”, are also addressed and resolved.

In past years, the Comptroller’s Office focused on audits of health care service providers, because they tended to have the largest number of employees covered by the Law, i.e., personal care aides. Currently, the selection of vendors for audit has been broadened to include additional vendors covered by the Law, such as emergency housing agencies and food vendors.

The table below summarizes the financial results of our findings.

Summary of Findings for 2008-2011 Reports														
Year Tested	2007				2008				2009		2010		Total	
	Wage Underpayments		Compensated Time Off Underpayments		Wage Underpayments		Compensated Time Off Underpayments		Compensated Time Off Underpayments		Wage Underpayments			
Year Issued	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount
2008	135	\$76,173	175	\$61,424									310	\$137,597
2009	116	88,978	293	102,414	79	\$77,089	42	\$13,309					530	281,790
2010			51	5,056	3	3,645	3	33	67	\$5,424			124	14,158
2011			44	2,637	15	1,159	24	1,744	15	738	3	\$2,456	101	8,734
Total	251	\$165,151	563	\$171,531	97	\$81,893	69	\$15,086	82	\$6,162	3	\$2,456	1,065	\$442,279

Penalties for Non-Compliance

Where an employer fails to comply with the Law after being notified in writing by the County, the Law originally allowed the County to impose a fine “in the amount of \$500 for each week for each employee found not to have been paid in accordance with this title”.¹⁷ In light of the significant number of instances of non-compliance, in 2009 the Board recommended that the Law be amended to increase the maximum allowable fine that may be imposed by the County. These changes were implemented when the Law was amended, effective March 22, 2010, and are as follows:

¹⁷ Nassau County Living Wage Law § 7 (d) (iv) (2010).

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1. Upon the issuance of the first written notice of a violation of this title an employer shall be fined in the amount of \$500 each week for each employee found not to have been paid in accordance with this title;
2. If within thirty days after such employer receives the first written notice of violation, such employer fails to cure such breach, such employer shall receive a second notice of such violation and shall be fined in the amount of \$1,000 each week thereafter for each employee found not to have been paid in accordance with this title;
3. If within thirty days after such employer receives a second written notice of violation, such employer fails to cure such breach, such employer shall receive a third notice of such violation and shall be fined in the amount of \$2,000 each week thereafter for each employee found not to have been paid in accordance with this title.

Rules

The Law provides for rulemaking in two areas: monitoring and enforcement of the Law, and waivers. The County Executive designated the Comptroller to promulgate the Rules as they relate to the monitoring and enforcement of the Law.¹⁸ The primary purpose of the Rules promulgated by the Comptroller is to define the role of the Comptroller, outline the responsibilities of covered employers, and clarify the rights of covered employees. The Comptroller's Office periodically reviews its Rules and will revise them as necessary. The County Executive has promulgated a separate set of Rules to address the procedures governing requests for waivers and to clarify certain terms. These Rules were last amended on November 10, 2010.

Waivers

The Law allows a County contractor to request a waiver from complying with the Law. The Rules of the County Executive set forth the criteria under which a waiver may be granted. As such, a contractor granted a waiver is exempt from the Living Wage Law and is not required to pay its employees the Living Wage rate. However, the contractor remains subject to Federal and State minimum wage requirements. In 2011, two waivers were granted and two were pending at the end of the year. From the inception of the Law through 2011, 19 vendors have been granted waivers from the Law.

In August of 2010, the Comptroller's Office began listing on its Living Wage webpage those vendors who have requested waivers. All requests for waivers must be submitted on an approved form, which is available on the Nassau County website. The issue of waivers has a significant impact on adherence to Living Wage provisions. Contractors are allowed to apply for a waiver if they meet one of the criteria listed in the Rules of The County Executive regarding the Living Wage Law.

¹⁸ Nassau County Living Wage Law § 7(b) (2010).

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A primary criterion is that the highest paid officer or employee of the company must earn a salary, including fringe benefits, which is less than six times that of the wages plus fringe benefits of the worker receiving the lowest pay.¹⁹ At the Comptroller's request, the amended Law added the requirement that fringe benefits be included as part of the determination of the highest paid officer's total salary. The Law provides that the Comptroller can determine a method for valuing the fringe benefits in making this determination.²⁰

It is of note that now perquisites are included in the Compensation Ratio calculation to include such items as bonuses, stock options, educational assistance, housing costs, etc.

Proposed Living Wage Changes for Waivers

The last amendments to the Law were enacted on January 21, 2010 and took effect on March 22, 2010. Among the changes were the eligibility criteria for waivers. This was amended, and the names of employers who apply for a waiver were required to be publicized so interested parties can comment and provide information in support or opposition of the application.²¹ In 2010, the Unit developed a revised Waiver Eligibility Compensation Ratio Test form that applicants for a waiver must complete to ensure their compliance with the amended Law.

After the Law was amended, it became apparent that there was some ambiguity regarding the criteria needed for County contractors to be eligible for a waiver. As currently written, it is unclear whether a contractor requesting a waiver must include financial information from related organizations, or only the contractor's local entity actually providing the contractual services. The Comptroller's Counsel has prepared suggested language to be added to the County Executive's Living Wage Rules, which the Comptroller's Office believes will assist the County in the waiver process. As the Comptroller's Office works to implement these revisions, County officials and the Living Wage Advisory Board will be kept informed.

¹⁹ Nassau County Living Wage Law §9 (2010).

²⁰ Ibid.

²¹ Nassau County Living Wage Law §9 b. (2010).

The Living Wage Unit

The Law charges the Nassau County Comptroller with the responsibilities of monitoring, investigating and auditing compliance with the Law.²² To perform these functions, the Comptroller established the Unit within the Field Audit Department of the Comptroller's Office. In 2011, three Comptroller's Office employees assigned to the Living Wage Unit retired. Two of the retiring employees were supervisors who oversaw the Unit's operations.

In the latter half of 2011, due to the retirements and limited staffing, Field Audit personnel assisted with Living Wage reviews on a part-time, rotational basis. The Unit will continue monitoring Living Wage Law compliance in 2012, however due to the increased compliance noted in follow-up audits of covered service providers, and the County's current limits on hiring of nonessential employees, external Living Wage audit activities have been curtailed. To adapt to the staffing changes, the Unit has implemented new procedures for reviewing vendor compliance with the Living Wage Law through desk audits.

The Comptroller's Office is requiring selected contractual agencies covered by the Law to submit a Payroll Report for Living Wage Compliance, payroll registers or ADP reports, and other supporting documentation. When this information is obtained and reviewed, employers may be subject to desk or field audits.

Prior to 2011, the Comptroller's Office focused on audits of PCA and CDPAP service providers, because they tended to have the largest number of employees covered by the Law. The selection of vendors for review has been broadened to include other types of vendors covered by the Law, such as housing agencies serving the homeless population, food vendors, and agencies leasing County property.

Webpage

The Living Wage webpage may be found at:

www.nassaucountyny.gov/agencies/Comptroller/LivingWage/index.html. The webpage includes a complete copy of the current Law, Living Wage Rules promulgated by the Comptroller and the County Executive, links to Living Wage Forms in a downloadable format and Frequently Asked Questions about the Law. Additionally, the annual reports for the years 2007 through 2010 are available on the webpage. The Unit's issued audit reports can also be accessed through the webpage.

Poster

The Comptroller's Office created a Living Wage Poster to explain the Law in a simple format. Posters are available in English, Spanish and Creole and may be downloaded from the webpage. The posters list the current Living Wage rates and the employee's right to compensated days off; they also provide the Unit's telephone number and e-mail address to allow individuals to contact the Unit with questions and employee complaints. The Comptroller's Rules require that Living

²² Nassau County Living Wage Law § 7 (a) (2010).

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Wage notices be posted in a conspicuous manner at all relevant work sites. The posters have been designed in a manner to meet this requirement and are updated to reflect changes in the Living Wage rates. The posters were updated in 2011 to list the increased Living Wage rates effective August 1, 2011 through July 31, 2012.

The Living Wage Advisory Board

In order to benefit from the insight of union leaders and activists, the County Comptroller established the Board in 2007. As of January 1, 2011, the current Board members are:

John Durso – Long Island Federation of Labor (Chairman)
Jim Castellane – Building & Construction Trades Council (Vice Chair)
Lisa Tyson – Long Island Progressive Coalition (Vice Chair)
Jack Ahern – International Union of Operating Engineers Local 30
Shirley Aldebol – Service Employees International Union Local 32BJ
Frank Bail – Retail Wholesale Department Store Union Local 1102
Walter Barton – National Association of Letter Carriers Branch 6000
Patricia Bowden – Transit Workers Union Local 252
Roger Clayman – Long Island Federation of Labor
Donald Fiore – International Brotherhood of Electrical Workers Local 25
Nick LaMorte – Civil Service Employees Association Region 1
Michele Lynch – 1199 Service Employees International Union

In 2011, the Board held two meetings where they discussed challenges faced by the County in the administration of the Living Wage Law. The Board reviewed the status of the audits and desk reviews in progress and continued to consider the effects of the 2010 amendments to the Law. The Board met with the County's Living Wage waiver review officer to discuss the waiver process and monitored the number and status of the waiver requests received. In 2011, the Board also discussed the status of the Metropolitan Transportation Authority's ("MTA's") administration of Long Island Bus and the transition of bus operations to Nassau Inter-County Express ("NICE"). The Board expressed concern for the effect the transition and potential route changes or service reductions would have on the county's health care workers, many of whom rely on public transportation.

Scope of 2011 Audits

Audit Plan and Priorities

The 2011 audit plan continued to focus on PCA and CDPAP providers since these agencies employ a relatively large number of workers earning wages close to the Living Wage rate. In 2010, PCA service providers had total annual billings to New York State of approximately \$81.8

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million, while CDPAP service providers billed approximately \$43.7 million.²³ The audit plan called for auditing agencies that had not yet been examined as well as revisiting companies previously audited that were determined to be non-compliant. This was done to confirm that corrective action had been taken and to deter recurring non-compliance.

Some Nassau County institutional foster care contracts were not covered by the Living Wage Law because they predated the January 1, 2007 effective date of the Law. As their expiration dates were reached, Living Wage compliance clauses were added. In 2011 forty two DSS foster care/CSE contracts were amended to include a Living Wage clause. All Department of Social Services (“DSS”) foster care and Committee for Special Education (“CSE”) contracts now have the Living Wage clause included within their contracts.

In 2011, Nassau County entered into a “License and Cooperation Agreement” with the Nassau County Industrial Development Agency (“NCIDA”) for the purpose of use and occupancy of office space. The NCIDA is bound to comply with the Nassau County Living Wage Clause in the agreement.

Audit Findings

As illustrated in the table presented in the report’s Appendix, for 24 audits conducted from 2008 to 2011, we found \$442,279 of underpayments affecting 1,082 employees.²⁴ Three Living Wage audit reports were released in 2011; two covered PCA providers while one was for a CDPAP provider. Two of the five desk audits conducted in 2011 also disclosed underpayments. The 2011 audits and desk audits disclosed \$8,734 in underpayments affecting 101 employees. The 2011 audit findings are described in more detail below. The underlying conclusion drawn on the Living Wage audits performed in 2011 by the Comptroller’s Office is that, similar to 2010, significant improvement was noted in the compliance of PCA and CDPAP service providers.

PCA Contractual Agreements

Nassau County enters into agreements with Personal Care Aide (“PCA”) contractors to provide state-mandated personal care services to Medicaid recipients. The reimbursement claims for these personal care services are submitted to (and paid by) the New York State Department of Health.

²³ Source: New York State Department of Health Provider Ranking List – Fiscal Year Ending 12/31/2010. Amounts listed consist of payments by New York State during 2010 to PCA and CDPAP providers under contract with Nassau County.

²⁴The number of employees affected represents the total number of incidences in which an employee was under-compensated, in terms of wages or compensated days off, in 2007 through 2010. As a result, the same employee may account for multiple incidences if there was an under-payment in both wages and compensated day off in the period.

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Below is a brief summary of the audit findings for the PCA providers:

- **Family Aides, Inc.**

We performed a limited audit of Family Aides, Inc. for the calendar years 2007-2008. We found Family Aides did not provide its covered employees with compensated days off in accordance with the Law. The disparity came in the computation of calculated time off entitlements. The company used a semi-annual method to determine the number of hours worked. This resulted in errors, as some employees working more than 20 hours one week and less hours another week were not paid for the compensated time they were entitled to, as the average was less than 20 hours a week. Our review for 2007 revealed that 12 employees (out of the 41 covered employees) were underpaid a total of \$867. A review was also done of the full year 2008 calculations for all 66 employees at that time and it was determined that 12 employees were underpaid a total of \$745. The largest underpayment for any one employee was \$214.

In terms of the Living Wage Rate in 2008, we found two instances, out of the 21 tested, where wages had not been adjusted to reflect the August 1, 2008 increase in the Living Wage rate. We identified underpayments totaling \$1,132 to 12 employees before Family Aides made a self-correction of \$65 to two of the employees. Family Aides made retroactive payments totaling \$1,039, leaving a balance of \$28 unresolved.

Family Aides has provided proof of payment to the Comptroller's Office for the employees who were underpaid in 2007 and 2008. We recommended that due to the number of errors in the years 2007 and 2008, Family Aides should perform a self-audit of the years 2009 and 2010.

- **G.E.M. Health Care Agency, Inc.**

A limited compliance audit was performed on two contracts between G.E.M. Healthcare and Nassau County covering the calendar years 2007, 2008 and 2009. Our test of wages found that the employees were paid the proper Living Wage rate for the covered hours.

With regard to compensatory time, we found that G.E.M had unintentionally excluded earned accrued hours for the 2007 calendar year as a result of an arithmetic error. After reviewing the records we noted that 21 employees were due a total of \$411. We also found that G.E.M. did not make payments for compensated time off to employees who were employed for less than 6 months. Two terminated employees with less than 6 months of service were owed \$328. Upon further examination we saw that nine employees who had not completed 6 months of service as of year-end 2007 were not included in G.E.M's 2007 payout. Balances due were not carried forward into 2008, resulting in a balance due them of \$1,030.

For 2008 we also noted that six employees had compensated time off balances totaling \$515. This was due to a misconception on the part of G.E.M. that employees with less than 6 months of service were not eligible for compensatory pay. Additionally, six terminated employees were not paid as prior year balances were not carried forward. The total underpayment for this oversight was \$484.

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For calendar year 2009, nine employees were not paid \$201 as a result of clerical errors or the short term duration of the employees' tenure, three employees were due \$349 because again there was a misconception that those with less than 6 months of service were not due compensatory time. Therefore balances were not carried forward. Mathematical errors affecting employees from 2009 and 2008 resulted in payments due of \$187.

We found G.E.M to be in compliance in terms of paying its employees the proper Living Wage for the covered hours. All audit findings were in the area of compensated time. G.E.M. has accepted the findings and has agreed to repay the monies owed to employees.

CDPAP Agreements

The Consumer Directed Patient Assistance Program ("CDPAP") is a Medicaid program that provides an alternative to traditional home care. It enables self-directed individuals (clients of the service provider), or their administrators, to assume responsibility for their own care by recruiting, training and supervising their personal assistants. CDPAP agreements were first covered by the Living Wage Law in 2009. In 2011, the Unit issued an audit report for one CDPAP agency, the Long Island Center for Independent Living, Inc.

- **Long Island Center for Independent Living, Inc.**

This provider had 579 employees in 2009. A limited audit of the agency showed it to be in compliance with the Living Wage Law and the related rules with regard to wages, supplemental benefits, compensated time off and its benefit policy. Wages were found to be paid correctly and compensated time off hours were accrued in compliance with the Law. The review period for the audit was calendar year 2009.

Desk Audits

The Living Wage Unit also performed desk audits on a variety of large and small County vendors by pulling claim vouchers from the Comptroller's Vendor Claims Unit and checking the salary information for compliance with the Law. In 2011, five Living Wage Law desk audits were conducted, with two resulting in audit findings, as follows:

- **Uniondale Community Council, Inc.**

The agency operates a multi-service youth project, serving the children, youth and families of the Uniondale School District. In 2011 we followed up on a 2010 audit finding which revealed two underpaid employees were owed a total of \$1,468 and found that payments were made. Employees received corrected wages in April and May of 2011.

- **Long Beach Reach, Inc.**

This agency provides professional services for individuals and families in need of rehabilitation and treatment services. During the desk audit we found one employee was

not paid the living wage rate. The agency determined that \$989 was due the employee, who was subsequently paid on May 23, 2011.

Enforcement Successes and Challenges

Field Audit is reviewing the ways other counties handle Living Wage compliance. In some instances, we will request payroll information and additional supporting documentation in order to conduct desk audits of Living Wage compliance.

It is a step in the right direction that compliance is holding steady. We received positive feedback from a health care worker who utilized the hotline and as a result of his call, we were able to recoup the additional pay owed to him.

We will continue to establish alternate audit methods, such as expanded desk audits and new requirements for agencies to submit their payroll registers or ADP reports and supporting documentation. We will ensure that the Unit fulfills its responsibilities under the Law.

Appendix

LIVING WAGE FINDINGS BY YEAR														
	2007				2008				2009		2010		Total	
	Wage Underpayment		Compensated Time Off Underpayment		Wage Underpayment		Compensated Time Off Underpayment		Compensated Time Off Underpayment		Wage Underpayment			
AUDITEE	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount	Number of Employees	Amount
Allen Health Care Services			103	\$45,119									103	\$45,119
First Choice Home Care, Inc.			45	\$6,290									45	\$6,290
New York Health Care Inc.	26	\$6,350											26	\$6,350
Premier Home Health Care Services, Inc.	70	\$15,683											70	\$15,683
Tender Loving Care Health Care Services, Inc.	39	\$54,140	27	\$10,015									66	\$64,155
Total Issued 2008	135	\$76,173	175	\$61,424									310	\$137,597
A&B Healthcare Services, Inc.			45	\$26,067									45	\$26,067
ABLE Health Care Service, Inc.	2	\$168	79	\$12,126									81	\$12,294
Island Search	67	\$50,516			49	\$57,047	2	\$84					118	\$107,647
Jzanus Home Care, Inc.			132	\$35,925									132	\$35,925
PHC Services, Ltd.	45	\$38,000	19	\$6,051	30	\$20,042	17	\$3,518					111	\$67,611
Randstad US	2	\$294	18	\$22,245			23	\$9,707					43	\$32,246
Total Issued 2009	116	\$88,978	293	\$102,414	79	\$77,089	42	\$13,309					530	\$281,790
Premier Home Health Care Services, Inc.			51	\$5,056	3	\$156							54	\$5,212
Allen Health Care Services							3	\$33					3	\$33
First Choice														\$0
PHC Services, Ltd.					17	\$3,489								\$3,489
South Shore Pathways									67	\$5,424			67	\$5,424
														\$0
Total Issued 2010			51	\$5,056	20	\$3,645	3	\$33	67	\$5,424			141	\$14,158
Family Aides			12	\$867	15	\$1,159	12	\$745					39	\$2,772
Uniondale Community Center											2	\$1,468	2	\$1,468
Long Beach Reach											1	\$989	1	\$989
G.E.M. Health Care Agency			32	\$1,770		\$0	12	\$999	15	\$738			59	\$3,507
Total Issued 2011		\$ -	44	\$2,637	15	\$1,159	24	\$1,744	15	\$738	3	\$2,456	101	\$8,734
Total Issued 2008-2011	251	\$165,151	563	\$171,531	114	\$81,893	69	\$15,086	82	\$6,162	3	\$2,456	1,082	\$442,279