

OFFICE OF THE NASSAU COUNTY COMPTROLLER



Review of Hiring Practices and Related Parties in Nassau County Government

Nepotism – Part II

**Nassau County Office of Human
Resources**

December 9, 2021

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OFFICE OF THE NASSAU COUNTY COMPTROLLER
HUMAN RESOURCES - HIRING PRACTICES AND RELATED PARTIES
REPORT SUMMARY

WHY WE DID THIS REPORT

This audit was conducted as part of a series of audits designed to identify and strengthen the processes, policies and practices embedded within the County which prevent favoritism in hiring. *Nepotism* is the practice among those with power or influence of favoring relatives or friends, especially by providing jobs.

The County's Office of Human Resources is responsible for the development and administration of programs that directly affect all employees such as organization development, professional training and recruitment. The Office of Human Resources works collaboratively with Nassau County Civil Service to offer assistance and guidance to appointing authorities throughout the County.

In reviewing the various functions of the Office of Human Resources and identifying and reviewing their role in the County hiring process, the objective of this audit was, to identify and strengthen the processes, policies, and practices embedded within the County which prevent favoritism in hiring and identify those which fail to prevent nepotism in hiring. In addition, the objective was to review whether adequate internal controls are in place to avoid improper hiring and to make recommendations for the implementation of best practices.

WHAT WE FOUND

Auditors found oversight was needed by the Office of Human Resources to ensure fairness, equity and uniformity in the Human Resource process throughout the County. Such oversight and standardization of practices would be a key factor in ensuring fairness in hiring and guard against nepotism.

Major findings of this report include:

- The Office of Human Resources lacks policies to ensure that the Nassau County Code of Ethics requirements concerning nepotism (hiring and supervision of relatives) are being monitored and enforced by departments. The Code of Ethics, which requires that no employee or County officer hire or induce others to hire a relative, is the first line of protection against nepotism in Nassau County. It is imperative that all employees understand the prohibitions against nepotism as included in the Code of Ethics in order to have a fair and equitable hiring system.
- The Office of Human Resources deviated from County policy by not requesting Civil Service background checks on 50% of the files sampled (39 employees out of 78), giving the appearance of a lack of equity or fairness, and potential nepotism as several select individuals were excluded from the background check process.
- Nepotism was likely involved in the hiring of a relative of the former County Executive's friend/County contractor.
- Over 40 Ordinance employees were moved into Civil Service protected positions and placed in non-competitive job titles prior to the 2018 change in County Executive administration. These individuals did not have to go through all the normally required steps to be in non-competitive classified service protected jobs, and the timing of these transfers prior to a new County Executive administration taking office creates the appearance that the decision was politically motivated.
- The Office of Human Resources does not have a comprehensive Human Resources Policy & Procedures Manual. Written policies and procedures provide a roadmap for day-to-day operations, ensure compliance with laws and regulations, give guidance for decision making



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HUMAN RESOURCES - HIRING PRACTICES AND RELATED PARTIES
REPORT SUMMARY

WHAT WE FOUND (CONTINUED)

and streamline internal processes. Transparency in HR policies and procedures provide assurance to employees that they are being treated fairly.

- The Auditors review of employee personnel files found a lack of consistency from department-to-department and missing acknowledgements and documentation.
- The Office of Human Resources lacks standard procedures to ensure fairness, equity and uniformity in Human Resource processes, which guards against favoritism and nepotism, such as interview training, supervisory training, disciplinary training and clarification of County policies and procedures.
- Auditors review of employee personnel files across multiple departments found a lack of consistency from department-to-department and missing employee acknowledgement forms and documentation. No files tested contained the employee acknowledgement form for receipt of the most recent version of the Code of Ethics.
- For many years, the Office of Human Resources failed to notify employees about New York State laws against retaliatory actions and protection from these actions (Whistleblower Protection). A comprehensive and readily available Whistleblower policy is an important resource as it assures employees that they will be protected should they identify improper government actions, including instances of nepotism, and seek to report them.
- The Office of Human Resources has not implemented a County Active Shooter Educational Program. As the number of active shooter incidents increase, it becomes essential for organizations to create an Active Shooter Training program and to provide a safe work environment.
- The County needs to strengthen its Workforce Planning and Succession Planning in order to meet its strategic objectives of providing needed services to County residents.
- The Office of Human Resources consists of all Ordinance employees, while comparable counties use tested Civil Service employees, assuring continuity of qualified individuals and staff experience.

WHAT WE RECOMMENDED

Major recommendations of the report included the following:

- Develop policies and procedures for monitoring departments' compliance with the requirements of the Nassau County Code of Ethics regarding nepotism, including the hiring and supervision of relatives.
- Prepare and adopt a detailed background check policy, and ensure that it is applied consistently, without exempting specific individuals. The policy should provide that employees transitioning from non-Ordinance positions to high-level Ordinance positions also receive a background check.
- Establish policies and procedures for detecting possible nepotism in hiring decisions, such as developing a questionnaire for job applicants to disclose relatives and friends who work for Nassau County.
- Work with the Civil Service Commission to create written policies and procedures covering the shifting of individuals from appointed/Ordinance positions to classified/subject to a Collective Bargaining Agreement positions.



OFFICE OF THE NASSAU COUNTY COMPTROLLER HUMAN RESOURCES - HIRING PRACTICES AND RELATED PARTIES

WHAT WE RECOMMENDED (CONT'D)

- Complete a comprehensive Human Resources Policy Manual for distribution to all County employees.
- Work with the departmental Human Resources Representatives to ensure that they are aware of the documents that should be maintained in each employee's personnel file. Provide guidance to Departments to ensure that all employees have the required training and that up-to-date policy acknowledgements are maintained in their personnel files.
- Furnish each departmental Human Resources Representative with a full New Employee Document Kit, including every form, document, and policy which should be distributed to new employees.
- Ensure that every employee is aware of the New York State and County Laws regarding retaliation, and the County's Whistleblower Policy. Ensure that all employees have received the Whistleblower policy and provide the policy and supporting information on the Human Resources website.
- Implement an Active Shooter Educational Program for all County employees.
- Work with professional organizations to receive training on workforce planning and succession planning; conduct an analysis of County departments and consider implementing a strategic plan for the County's workforce including addressing skill gaps, staffing, workforce planning and training.

WHAT WAS THE RESPONSE?

The Office of Human Resources stated that it facilitates and is responsible for the development and administration of programs that directly affect all employees, such as organization development, professional training, recruitment, benefit review and enhancement, performance analysis and management, wellness and value programs, compliance with Federal, State and County laws and policies, and ensuring that contractual bargaining agreements (CBA), associated Memorandum of Agreements and Understanding (MOA/MOU), and applicable Ordinances, are implemented and adhered to, Countywide. The Office of Human Resources stated that it carries out these functions and responsibilities through a decentralized operation.

The Office of Human Resources agreed in part with the recommendations and is in the process of implementing changes, including the recommendations related to whistleblowers, active shooter training and personnel files.

The Office of the Nassau County Comptroller recognizes the work done by the Office of Human Resources during the COVID-19 pandemic to keep employees informed of changing work restrictions/requirements.

After many years of development, the Office of Human Resources performed oversight for the implementation of the County's new Human Resources Information System, Peoplesoft, and worked collaboratively with the Office of the Nassau County Comptroller to implement Peoplesoft during the height of the COVID-19 Pandemic.



OFFICE OF THE NASSAU COUNTY COMPTROLLER HUMAN RESOURCES - HIRING PRACTICES AND RELATED PARTIES

WHAT WAS THE RESPONSE (CONTINUED)?

The Office of Human Resources has stated that they “will continue to work with the Nassau County Board of Ethics, as well as Departmental Heads and Representatives, to ensure that matters related to hiring and supervision of employees are referred to the Nassau County Board of Ethics for opinion or written approval. The Office of Human Resources will also continue to disseminate human resources related information, including changes to Federal, State and local law, as it becomes available. The Office of Human Resources will evaluate the need to disseminate additional reference documents, clarification memos and trainings, as is appropriate. The Office of Human Resources reaffirms its commitment to continually be a resource for all County Departments/Agencies, as well as all County employees.”

WHY IS THIS REPORT IMPORTANT?

This audit is important because the Office of Human Resources provides guidance to, and is responsible for, the development and administration of programs that directly affect all employees including professional training and recruitment. The Office is uniquely positioned to assure that the County’s Code of Ethics is provided to all new employees and to refer possible violations of the Code of Ethics to the County Board of Ethics for review. The employees and residents of the County are entitled to a hiring system rooted in fairness, equity and uniformity, and to be given assurance that individuals employed by the County are hired for what they know and not who they know.

Undertaking an audit of Related Parties and Nepotism as guided by the auditing standards of the Government Accountability Office (GAO) provides both County policymakers and residents with an objective and independent review of this important issue. Our Office could find no instance of this type of audit being conducted by any other municipality and hopes that the hard work undertaken by our Audit staff during this unique audit series on Related Parties and Nepotism is used as a template for other municipalities to conduct such audits.

Executive Summary

Purpose

The purpose of the review was to:

- Review the role of the Office of Human Resources in the County hiring process to determine if adequate internal controls are in place to avoid improper hiring, ensure impartiality and identify relationships posing potential conflicts of interest;
- Recommend anti-nepotism policies and procedures which Human Resources may implement to assure Nassau County taxpayers and residents that employees are hired by Nassau County for what they know and not who they know;
- Analyze Nassau County human resources practices and anti-nepotism policies and procedures followed by the Office of Human Resources; and
- Review the policy distributions and the training provided to County employees regarding the avoidance of conflicts of interest and prevention of nepotism.

Introduction:

In 2018, the Office of the Nassau County Comptroller initiated the first ever audit on Nepotism in Nassau County, after a series of corruption allegations arose culminating in the indictments and convictions of officials related to Nassau County government and reports surfaced of numerous “friends and families” of political figures working in taxpayer funded jobs.

This multi-part Anti-Nepotism review began with the issuance of the Limited Review of Hiring Practices and Related Parties, *Nepotism*, Part 1, the Nassau County Board of Ethics, on April 10, 2019. The intent of this multi-part audit is to identify and strengthen the processes, policies and practices embedded within the County which prevent favoritism in hiring. In addition, the intent was to identify the processes, policies and procedures which fail to prevent nepotism in hiring.

In addition to this review of the Nassau County Office of Human Resources, two additional segments of the Anti-Nepotism audit are underway, reviewing the Nassau County Civil Service Commission and Nassau Community College.

The Summary of Findings and Recommendations as a result of this audit can be found on the next page.

Executive Summary

Summary of Audit Findings and Recommendations		
#	Audit Finding	Audit Recommendation(s)
1	The Office of Human Resources Lacks Policies to Ensure that Nassau County Code of Ethics Requirements Concerning Nepotism (Hiring and Supervision of Relatives) are Being Monitored and Enforced by Departments	<p>We recommend that the Office of Human Resources:</p> <p>a) Develop policies and procedures for monitoring and enforcement by departments of the Code of Ethics requirements concerning nepotism (hiring and supervision of relatives) such as creating standard questions for Departments to ask potential employees and those in their Department involved in the hiring process to ensure that no officer or employee of the County who is the potential employees' relative was involved in the hiring process or induced others in the hiring process; and</p> <p>b) Distribute written procedures for the hiring and supervision of relatives to all County departments.</p>
2	The Office of Human Resources Did Not Request Civil Service Background Checks on 39 Employees Out of 78, or 50% of the Auditors' Sample, Deviating from County Policy	<p>We recommend that the Office of Human Resources:</p> <p>a) Draft and adopt a more detailed background check policy and apply it consistently without exempting specific individuals;</p> <p>b) Assure that all current non-collective bargaining unit employees who did not receive a background check, complete the background check process;</p> <p>c) All new hires that are non-collective bargaining agreement employees receive a background check as per the County Directive; and</p> <p>d) All individuals transitioning to a high-level Ordinance position receive a background check.</p>
3	Nepotism Was Likely Involved in Hiring of Relative of Former County Executive's Friend/County Contractor	<p>We recommend that the Office of Human Resources:</p> <p>a) Create policies and procedures that detect possible nepotism in hiring decisions. This may include the development of a questionnaire for all applicants to County positions requesting disclosure of relatives and friends that work for Nassau County, including the department they work in, to address any supervisory situations which may arise, and</p> <p>b) As a standard practice, refer matters related to nepotism to the Nassau County Board of Ethics for review and/or to seek an advisory opinion.</p>
4	Over 40 Ordinance Employees Were Moved into Civil Service Positions and Placed in Reclassified Job Titles Prior to the 2018 Change in County Executive Administration	<p>We recommend the Office of Human Resources work with Civil Service to create written policies and procedures for the reclassification of positions from appointed to classified positions as transparency in policies and procedures and equally applying policies to all employees is an important anti-nepotism measure.</p>
5	The Office of Human Resources is Not in Compliance With Local Law No. 14-2003, By Failing to File an Updated List of Employees Subject to Fingerprinting With the Clerk of the Legislature	<p>The Office of Human Resources should:</p> <p>a) Comply with Local Law No. 14-2003 by submitting an updated list of job titles that require fingerprinting to the Clerk of the Legislature as quickly as possible; and</p> <p>b) Establish written procedures to ensure that an annual review is performed to add any new and/or updated job titles requiring fingerprinting to an updated list, to be submitted to the Clerk of the Legislature. The procedures should provide for the Office of Human Resources to work with Civil Service to obtain information on new or updated positions and titles, which should be reviewed to determine if they include contact with minors, and thus should be added to the list.</p>

Executive Summary

Summary of Audit Findings and Recommendations		
#	Audit Finding	Audit Recommendation(s)
6	The Office of Human Resources Does Not Have a Comprehensive Human Resources Policy & Procedures Manual	The Office of Human Resources should complete a comprehensive Human Resources Policy Manual for distribution to all employees and make these policies available online. Consideration should be given to including a social media policy, cell phone policy, vacation leave policy and a policy covering the use of prescription medications by County vehicle and equipment operators.
7	Auditors Review of Employee Personnel Files Found Lack of Consistency From Department to Department and Missing Acknowledgements and Documentation	We recommend that the Office of Human Resources: <ul style="list-style-type: none"> a) Works with County Departments to ensure all Nassau County Employees and Officers have all the required training and up-to-date policy acknowledgments in their personnel files; b) Provides guidance to departmental HR representatives on what documents should not be included in employee personnel files, such as financial disclosure statements; and c) Provide more oversight over employee personnel files by establishing and provides guidelines to Departmental HR representatives regarding maintaining personnel files when employees transfer departments.
8	Some Departmental Human Resources Representatives Normal Job Duties Do Not Include Specific Human Resources Responsibilities	We recommend that the Office of Human Resources: <ul style="list-style-type: none"> a) Ensure that individuals with Human Resource skills are handling the HR responsibilities for each department; b) Create a training manual and distribute to all departmental HR representatives (See Finding 6); c) Conduct more in-depth training for HR representatives in each department to ensure that all are fully aware of roles and responsibilities for the position; and d) Train departmental HR representatives on anti-nepotism measures.
9	The Office of Human Resources Lacks Standard Procedures to Ensure Fairness, Equity and Uniformity in Human Resource Processes Which Guards Against Favoritism and Nepotism	We recommend the Office of Human Resources: <ul style="list-style-type: none"> a) Prepare written job descriptions for each job title in their Department which identify the lines of reporting; b) Develop written guidance utilizing best practices for conducting interviews, including creating interview evaluation forms; c) Offer training to new and existing supervisors using best practices and including the County's procedures for Disciplinary actions; and d) Clarify the following County HR policies; cancer screening, donated leave and supplemental leave at half-pay.
10	The County Needs to Strengthen Its Workforce Planning in Order to Meet Its Strategic Objectives of Providing Needed Services to County Residents	The Office of Human Resources should: <ul style="list-style-type: none"> a) Work with professional organizations to receive training on workforce planning, and succession planning; b) Conduct a Department-By-Department analysis and survey of departmental needs, including implementation of technology and consider implementing a strategic plan for the County's workforce. Such a plan should encompass skill gaps, staffing, workforce planning, and training; c) Review the current staffing configuration of Central HR and consider if additional positions are needed; and d) Consider more fully centralizing HR functions across the County to provide consistent implementation of HR procedures included the recommended workforce planning and succession planning.

Executive Summary

Summary of Audit Findings and Recommendations		
#	Audit Finding	Audit Recommendation(s)
11	The Office of Human Resources Did Not Hold Regular HR Representatives Meetings and Does Not Provide New Employee Document Kits to All Departmental HR Representatives	<p>We recommend that:</p> <p>a) The Office of Human Resources provide each departmental HR Representative with a full and complete “New Employee Document Kit” containing every form, document and policy which should be distributed to new employees;</p> <p>b) The “New Employee Document Kit” should be made available online (County intranet) for HR representatives to access; and</p> <p>c) The Office of Human Resources schedule at minimum, bi-annual meetings with departmental HR Representatives, in order to provide valuable training and guidance.</p>
12	For Many Years the Office of Human Resources Failed to Notify Employees About NYS Laws Against Retaliatory Actions and Protection From These Actions (Whistleblower Protection); the Current Policy Lacks Details on How an Employee Can File a Complaint	<p>The Office of Human Resources should:</p> <p>a) Comply with NYS Laws and the County Administrative Code and make sure every employee is aware of these laws and the County’s Whistleblower policy;</p> <p>b) Ensure that all Nassau County Employees have received the Whistleblower policy and Nassau County Administrative Code 22.4-4 and have the signed acknowledgement forms in their personnel files; and</p> <p>c) Post information about the Whistleblower policy and related laws on the Human Resources website so County Employees may refer to it when questions arise.</p>
13	The Office of Human Resources Has Not Implemented a County Active Shooter Educational Program	The Office of Human Resources should collaborate with other federal/state/local governments and use preexisting Active Shooter Training resources, post them on the County HR website, and provide them to all employees.
14	Nassau County’s Offices of Human Resources Consists of All Ordinance Employees, While Comparable Counties Use Tested Civil Service Employees	We recommend that the Office of Human Resources work with County Officials and the Civil Service Commission to consider establishing competitive titles for certain positions within the Office of Human Resources to ensure continuity of qualified individuals and staff experience.

The matters covered in this report have been discussed with the officials of the Office of Human Resources. On October 14, 2021 we submitted a draft report to the Office of Human Resources for their review. The Office of Human Resources provided their response on November 18, 2021. Their response and our follow up to their response are included at the end of this report.

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Introduction

Background

Nassau County's Office of Human Resources is responsible for the development and administration of programs that directly affect all employees such as: organizational development, compensation analysis, professional training, recruitment, benefit review and enhancement, performance analysis and establishment of wellness and value programs.¹

The Office of Human Resources monitors the following employee training programs that should be completed annually by all County employees: Workplace Violence, Sexual Harassment, Drug Free Workplace and Equal Employment Opportunity Commission (EEOC) for Department Heads.

While the Office of Human Resources provides overall guidance and coordination of Human Resources (HR) matters, daily operations of HR functions are largely decentralized in County departments.

Exhibit I below is the employee count for Nassau County by Collective Bargaining Agreement/Exempt² category as of December 2019.

¹ 2021 Nassau County Proposed Budget, Summary of Fiscal 2021 ([2021-Proposed-Summary-Book \(nassaucountyny.gov\)](https://www.nassaucountyny.gov/2021-Proposed-Summary-Book))

² Exempt is defined as employees often comprised of individuals that elected officials have chosen to fill positions within their organization.

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Exhibit I

Nassau County Employee Count December 2019		
Full Time Union/Exempt	Employee Count	Percent of Full Time Employees
Civil Service Employees Association (CSEA)	3796	49%
Police Benevolent Association (PBA)	1801	23%
Sheriffs Officers Association (SHOA)	816	10%
Superior Officers Association (SOA)	353	5%
Detectives Association (DAI)	327	4%
Investigators Police Benevolent Association (IPBA)	41	1%
Ordinance Employees	612	8%
Elected Officials	23	0%
Board Members	9	0%
Full Time Employee Total	7778	100%
Part Time Union/Exempt	Employee Count	Percent of Part Time Employees
Civil Service Employees Association (CSEA)	891	59%
Seasonal Workers	570	38%
Ordinance Employees	37	2%
Board Members	21	1%
Part Time Employee Total	1519	100%
Grand Total	9297	

Source: Nassau County Payroll File December 2019

The terms and conditions of Nassau County employment are governed by an array of New York State Civil Service laws, local requirements, other local laws and multiple collective bargaining agreements. The Nassau County employee collective bargaining units are:

- **CSEA** - Civil Service Employees Association.
- **PBA** - Police Benevolent Association which is inclusive of all regular police officers.
- **SOA** - Superior Officers Association which includes all Sergeants, Lieutenants and Captains of the Police Department.
- **DAI** - Detectives Association Inc. which includes all the Detectives associated with the Police Department.
- **COBA** – Correction Officers Benevolent Association - includes all officers in the Sheriff’s Department and at the correctional center.
- **IPBA** – Investigator Police Benevolent Association, which includes all the special investigators at the District Attorney’s Office.

Introduction

Employee Position Classification

According to Nassau County Civil Service Rules, Nassau County employees are divided into *unclassified* and *classified* services.

- **Unclassified service comprises:**
 - elective officers – County Executive, County Comptroller, County Clerk and the District Attorney;
 - election officers – the Commissioner of the Board of Elections and all officers and employees therein;
 - the head or heads of any department – Commissioner of Emergency Management, Commissioner of Health, Commissioner of Human Services, Commissioner of Information Services, Commissioner of Police, Commissioner of Public Works, Commissioner of Shared Services, the County Assessor, the County Attorney, Clerk to the Court, County Treasurer and Director of Purchasing;
 - the Legislature (formerly known as the Board of Supervisors) and all officers and employees therein
 - the County Executive and all officers and employees therein;
 - members of all boards or commissions; and
 - all other officers or positions specifically mentioned in Section 35 of the Civil Service Law – all position in Nassau Community College certified by the Board of Trustees.

Note: all offices and positions not included in the unclassified service shall be included in the classified.

- **Classified service** is divided into four classes designated as Competitive, Non-Competitive, Labor class and Exempt.
 - The Competitive Class shall include all positions for which it is practicable to determine the merit and fitness of applicants by competitive examinations.
 - The Non-Competitive Class includes all positions that are not in the exempt class or the labor class and for which it is found by the Commission to be not practicable to ascertain the merit and fitness of applicants by New York State competitive examination. There are job specifications for these positions.
 - The Labor Class includes unskilled laborers. For these positions, it has been determined that competitive tests are impracticable because of the unskilled

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nature of the duties. A position in the labor class may be filled by the appointment of any person selected by the appointing officer of the agency where a vacancy exists, and the Commission may require applicants for employment in the labor class to qualify in such tests of their fitness for employment as may be deemed practicable.

➤ The Exempt Class:

- Are often comprised of individuals that elected officials have chosen to fill positions within their organization.
- These individuals are not required to meet any written job specifications or have any specific job qualifications.
- These employees serve “at the pleasure of” the elected official who hired them and generally cannot expect to be retained when there is a change in Administration.
- Ordinance employees are generally included in the Exempt Class. Almost every department has several “Ordinance” employees that serve at the will of the County Executive or the elected appointing authority. Ordinance employees are responsible for making hiring decisions and disciplinary action concerning the collective bargaining unit employees. Exhibit II below shows the departments with larger numbers of Ordinance employees.

Exhibit II

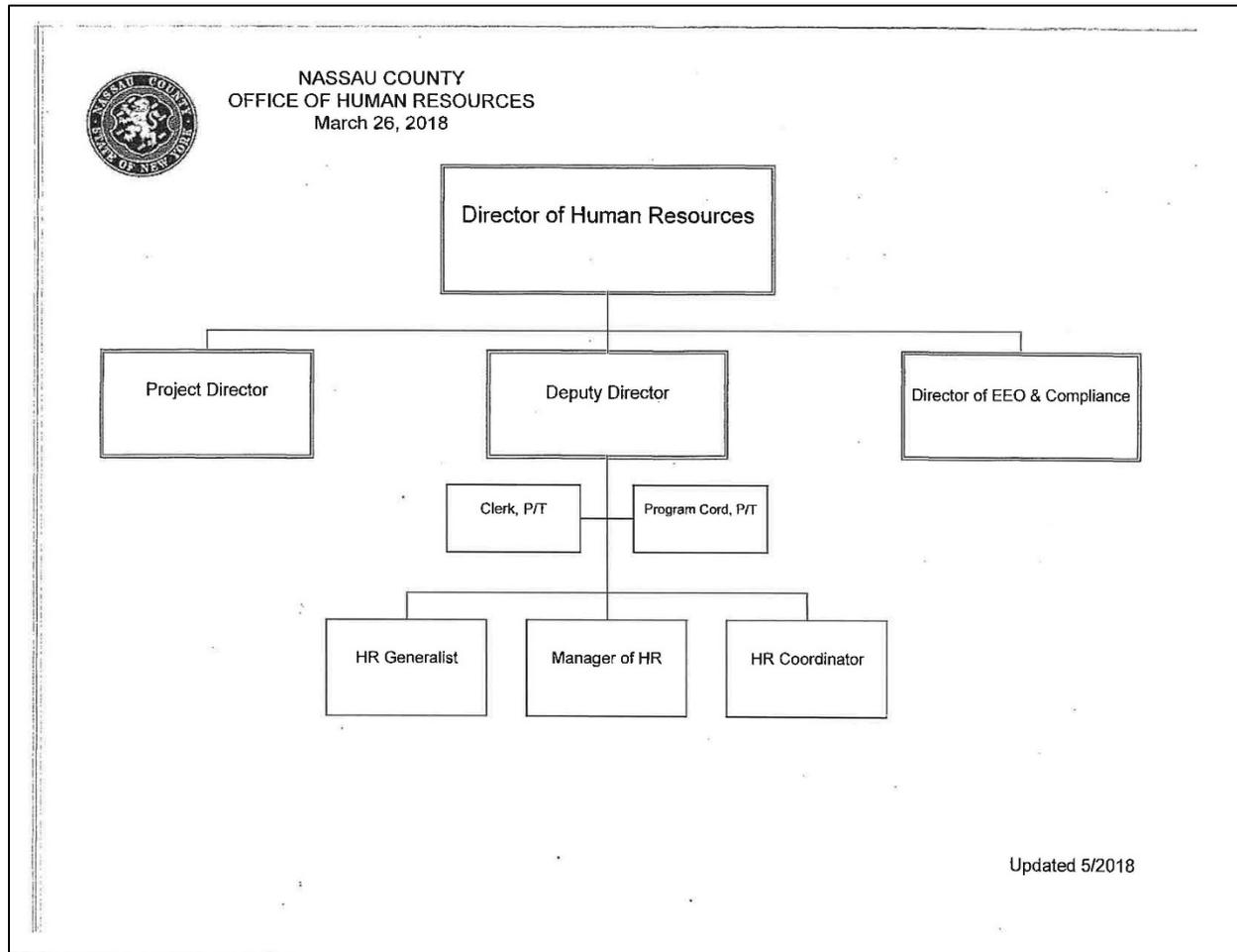
County Departments With Largest Number of Ordinance Employees 2019	
Department	Employee Count
District Attorney	236
Legislature	75
County Attorney	55
Housing & Intergovernmental Affairs	48
Office of Management & Budget	32
Board of Elections	18
Constituent Affairs	16
Traffic & Parking Violations	14
County Comptroller	12
Police Dept	11
County Executive	10
<i>Source: Nassau County Payroll File December 2019</i>	

Introduction

Nine departments in Nassau County are comprised of only Ordinance employees that are hired “at will.” These Departments are the County Executive, Criminal Justice, Labor Relations, Office of Human Resources, Office of Management and Budget, Housing and Intergovernmental Affairs, Minority Affairs, Asian Americans, and Spanish Americans.

As of October 2019, the Office of Human Resources had nine employees (seven full-time and two part-time). The Office is headed by the Director of Human Resources. All Office of Human Resources employees are Ordinance (Exempt). The following exhibit displays the Human Resources Office’s organization chart:

Exhibit III



Source: Received from the Office of Human Resources in May 2018.

Introduction

The following Exhibit details the Office of Human Resources' expenditures for the period January 1, 2016 through December 31, 2018.

Exhibit IV

Office of Human Resources			
Expense Category	Actual Expenses		
	2016	2017	2018
Salaries & Wages	800,942	768,987	689,963
General Expenses	9,567	9,601	9,602
Contractual Expenses	12,000		-
Expenditure Total	822,509	778,588	699,566

Source: Nassau County Archive Region Organization Summary Inquiry & 2019 Proposed Budget Supporting Schedules by County Executive.

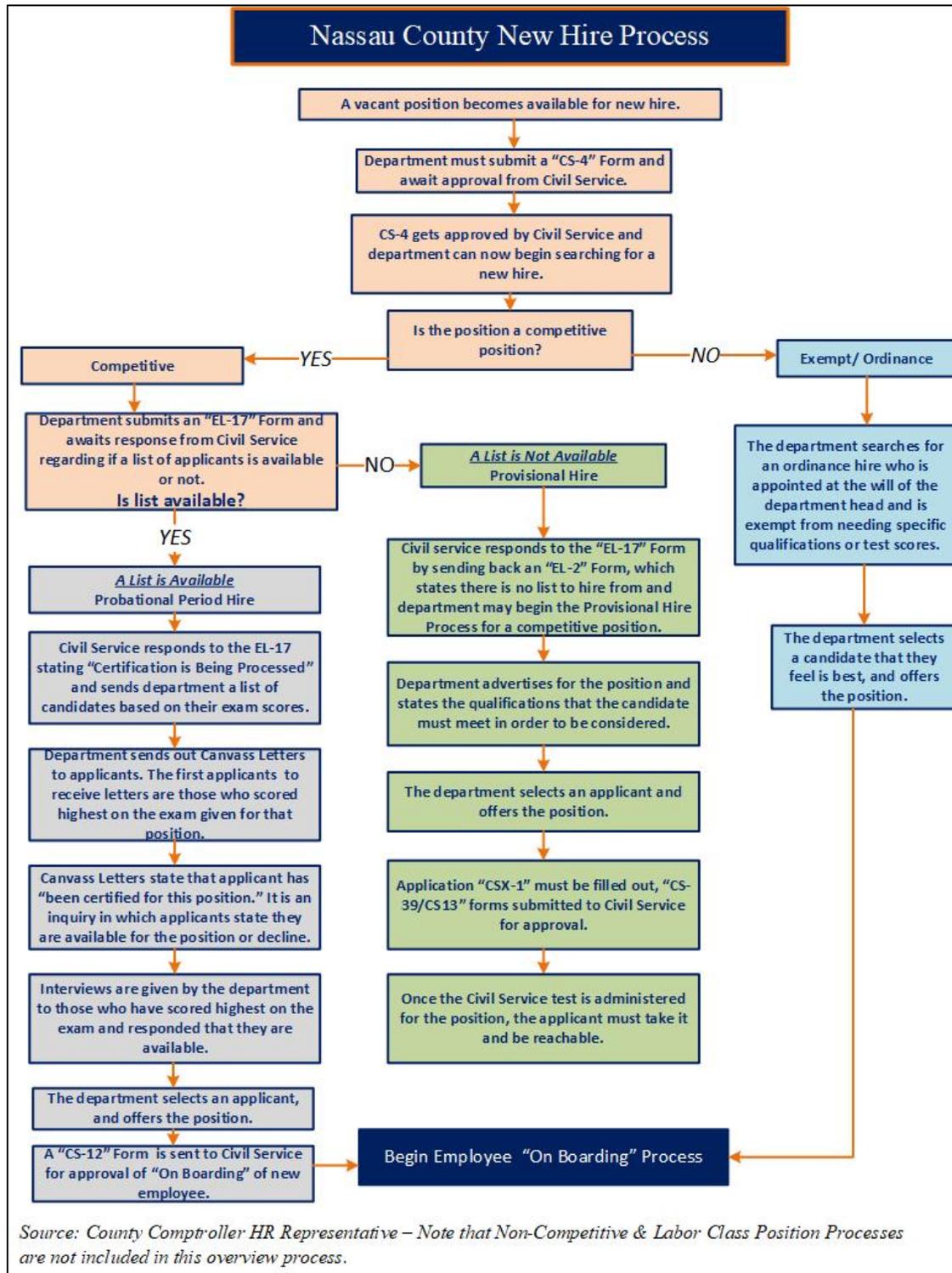
As noted, daily HR functions are largely decentralized being handled by employees within the various County departments. Most County departments have an HR Representative, an employee who handles the day-to-day HR tasks such as the hiring process of an employee, advises employees on health insurance, retirement, and other employee benefits, wages and salaries, arranges for medicals, performs departmental administrative work, carries out all necessary functions associated with a departmental personnel program, etc. The Office of Human Resources performs all the HR responsibilities and duties for some County departments. In addition, the Comptroller's Office interacting with the Office of Human Resources, performs the Payroll and Health Benefits processes for all County employees.

Employee Hiring

The process of hiring County employees is largely decentralized and is usually being performed by the department doing the hiring. Approvals by Civil Service, in conjunction with the Office of Human Resources, and the Office of Management & Budget are required during the hiring process. Exhibit V below illustrates the hiring process for both Civil Service and Ordinance employees in Nassau County at the departmental level.

Introduction

Exhibit V – New Hire Process



Introduction

Recruiting may be conducted by the hiring department rather than the County's Office of Human Resources. Most departments do not have in their budget funds for recruiting efforts such as advertising, job posting etc.

For individuals seeking to be employed with the County, the County's hiring process may seem lengthy. NYS and local governments rely on Civil Service for timing of competitive exams and other functions. Civil Service exam takers who qualify for a list sometimes remain on a certified list for a long period of time (years) before being canvassed for a vacant position. Subsequently, if appointed off a list, applicants may need to go through a medical exam, fingerprinting and in some cases background checks. Additionally, after being selected for employment, candidates must serve a probationary period before gaining permanent status.

A recent study conducted by Government Accounting Office³ on improving Federal Recruiting and Hiring Efforts found that there are skill gaps in numerous government-wide occupations. Staffing shortages are due to the lack of skills among current staff and/or high percentage of employees eligible for retirement.

According to a NY Times article in August 2019, *“public agencies that perform crucial functions are struggling to compete as unemployment hovers near its lowest level in a half-century. The public sector has been posting record job openings, and state governments have lost about 20,000 employees since mid-2018. The tight labor market is forcing both states and localities to take a second look at imperfect applicants, raise wages and even run short-staffed as they try to keep police departments, schools, and state capitols functioning smoothly.”*

The Federal government has issued strategies to be implemented for the recruiting and hiring efforts that could be adapted for the County such as:

- Revamping job sites to be more user friendly by allowing candidates to sign up for notifications when specific positions become available;
- Performing an analysis of potential shortages for various positions in the County and employ a continuous recruiting strategy;
- Implement reader friendly vacancy announcements to avoid confusion;
- Encourage rotations including upward and lateral mobility opportunities; and
- Link employee's work to department missions which may aide in motivating and retaining employees.

Fingerprinting Requirements

The Office of Human Resources is responsible for ensuring certain Nassau County employees are fingerprinted as per Local Law 14-2003. In accordance with this Law, the Director of Human Resources, with the assistance of department heads, on or before July first of every year, must file with the Clerk of the Legislature a list of all positions and titles for which such fingerprinting is

³ GAO 19-0696T Improving Federal Recruiting and Hiring Efforts

Introduction

required based on the determination that the position or title is likely to require the employee to come into unsupervised or regular and substantial contact with minors. See Appendix A for a full copy of Local Law No. 14-2003.

The Office of Human Resources Response to COVID-19 Pandemic

The onset of the COVID-19 pandemic in early 2020 created a myriad of challenges for workplaces throughout the country. Nassau County, which provides essential services such as being primarily responsible for public safety and public health in the County, could not simply shut down during the pandemic. The County Executive's Office, the Office of Human Resources and the Nassau County Department of Health worked together to take a leading role in providing guidance to all County departments during the course of the pandemic. Between March 3, 2020 and July of 2020 (end of audit period), over 18 significant pieces of correspondence including memos, employee bulletins, policies and procedures were provided to County Department heads and County employees.

On March 13, 2020, the County Executive declared a Local State of Emergency in Nassau County due to the outbreak of COVID-19, issuing Executive Order No. 2-2020. "Essential employees"⁴ often continued to work in the field, at home, or in their offices, some on reduced or staggered schedules. Many County offices were either closed to the public, or open on an appointment only basis. A vital part of the County's management of and recovery from the COVID-19 pandemic is ensuring employee and visitors' confidence in their safety while working in and visiting County buildings and facilities.

Guidance for Employees Working Remotely

The Office of Human Resources issued "*Working Remotely, Including Telecommuting, During the COVID-19 Emergency Procedure*" on March 23, 2020, which became effective on March 24, 2020. This procedure remained in effect through Phase III of the County's continuity of government amidst COVID-19, and ended July 5, 2021⁵. The procedure notes that working remotely is not an entitlement or a County-wide benefit, instead, it is an emergency action and gives guidance to employees using County issued computer equipment, as well as to those using their own computer equipment with a Virtual Private Network ("VPN") provided by the Office of Information Technology (IT).

Employee Health and Safety Guidance

New York State Governor Cuomo issued Executive Order No. 202.16 on April 12, 2020, which requires all "essential employees" present in their workplace to be provided with and wear face coverings when in direct contact with members of the public.

⁴ Essential employees are defined as follows by The Office of Human Resources: "Duties are deemed to be vital to the continuity of operations and mission of critical function; or duties of this employee are vital to public health and human services; or duties performed are vital to other crucial operations such as transportation, shelter, operation, food distribution and communication."

⁵ HR Guidance to Employees "Lifting of COVID-19 Restrictions & Resuming On-Site Operations" distributed June 24, 2021.

Introduction

On June 1, 2020, the County Executive announced that COVID-19 antibody testing was open to all, effective June 2, 2020, at the County’s four community-based testing sites.

On June 11, 2020, employees were advised that pursuant to New York State law, they were required to complete an Employee Health Screening Assessment Form each time they work in their County office. Effective August 2020 this Assessment form was available online for employees to fill out electronically.

Safety measures implemented and/or to be followed by employees returning to their offices, include:

- A distance of at least 6 feet must be maintained amongst individuals at all times;
- Face coverings must be worn any time workers or visitors come within 6 feet of another person;
- The use of tightly confined spaces, i.e., elevators, by more than one individual at a time is prohibited, unless all individuals are wearing face coverings;
- Floor markings indicating appropriate social distancing spacing have been added throughout County facilities;
- Departments may adjust workplace hours to reduce congestion and/or the number of staff in office settings at any given time;
- Departments will limit in-person gatherings and use tele-or videoconferencing whenever possible;
- Supplies of protective equipment (including masks, gloves, and hand sanitizer) are available for employees;
- Cleaning supplies have been distributed for office use; and
- Sharing of food and beverages is prohibited.

A timeline to these Phases and associated guidance to employees can be found below, a full description of the guidance listed below may be found in Appendix B⁶. Subsequent to the Audit field work, the COVID-19 pandemic required significant effort by the County to continue to serve residents and taxpayers and coordinate telecommuting or off-site work for many County employees. The Office of Human Resources played a major role during this difficult time.

Timeline of HR Communications During COVID-19 Pandemic⁷

County Operations PHASE 1 (March 16 - 17)		
Date	Type	Title/Summary of Content
3/3/2020	Letter from the Office of the	Nassau County Department of Health is Closely Monitoring the Emerging COVID-19 Coronavirus Outbreak

⁶ Additional employee guidance has been and continues to be issued by Office of Human Resources related to the COVID-19 Pandemic. Appendix B presents the information through July of 2020.

⁷ County HR communications in this listing are provided as examples for reference point. As such, they do not represent all the communications issued by County HR during COVID-19 Emergency.

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	County Executive	
3/13/2020	Memos from the Chief Deputy County Executive and HR Office	Health and Safety of County Employees
3/17/2020	HR Office Memo	Continuity of Government During the COVID-19 Virus (Phase II)

County Operations PHASE 2 (March 18 - 23)

Date	Type	Title/Summary of Content
3/23/2020	HR Policy/ Procedure – 05	Working Remotely, including Telecommuting, During the COVID-19 Emergency

County Operations PHASE 3 (March 24 through July 2020)

Date	Type	Title/Summary of Content
3/24/2020	HR Office Memo	Continuity of Government During the COVID-19 Virus (Phase III)
3/24/2020	HR Office Memo	Continuity of Government Amidst COVID-19 Reduced Density Levels (Phase III)
3/25/2020	HR Office Memo	COVID-19 - Timekeeping for Employees (CSEA, Ordinance, Part-Time, Seasonal)
4/1/2020	HR Office Memo	New State and Federal COVID-19-Related Leave Laws
4/13/2020	HR Office Memo	Continuity of Government During the COVID-19 Virus (Phase III Continued) & Direct Deposit/E-Send Enrollment
4/15/2020	HR Office Memo	State-Mandated Use of Face Coverings for Essential Employees
4/27/2020	HR Employee Bulletin HR-2020-COVID19-06	Further Extension of Phase III County Operations
5/8/2020	HR Office Memo	Overtime Payroll Processing Changes
5/11/2020	HR Office Memo	COVID-19 Antibody Testing for Essential Employees
5/13/2020	HR Office Memo	Continuation of Phase III County Operations On this Memo, HR communicated employees that in an effort to continue to combat the virus and focus on the safety of the County workforce, and

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		also to comply with the <u>Governor’s Executive Order (202.29)</u> , the County will further extend Phase III
5/20/2020	HR Office Memo	COVID-19 Antibody Testing Available for All County Employees
6/01/2020	HR Employee Bulletin HR-2020-COVID19-10	“New York Forward” Phase Two Preparations
6/19/2020	HR Employee Bulletin HR-2020-COVID19-11	“New York Forward” Phase Two Update
7/17/2020	HR Employee Bulletin HR-2020-COVID19-12	Travel Advisory Quarantine Order

Implementation of PeopleSoft

Auditors were informed that during the audit period, the Office of Human Resources was working collaboratively with the County Executive, the Department of Information Technology and the Comptroller’s Office to implement PeopleSoft, which is an ERP (Enterprise Resources Planning System) which replaced the following mainframe systems:

- “NUHRS” - the Nassau Unified Human Resources System (Payroll, HR, Time/Leave);
- “APIDS” - Automated Personal Information System (Civil Service);
- “HITC” - Health Information System (health benefits); and
- Intime, Information, Time Capture System (time clocks/time management).

Note: The implementation of PeopleSoft had been delayed for many years and was an intensive process. PeopleSoft’s “go live” date was September 25, 2020.

Audit Scope and Methodology

Nepotism is the practice among those with power or influence of favoring relatives or friends, especially by providing jobs. This practice can have a negative impact on the morale of current County employees and undermine County residents’ faith in government. The broad objectives of this audit were to review the various functions of the Office of Human Resources, and to recommend anti-nepotism best practices which the Office of Human Resources may implement.

The audit period began in January of 2016 and extended through July of 2020. With the onset of the COVID-19 pandemic (March of 2020) some of the audit processes were paused, to allow for the Office of Human Resources to focus on the County’s response. The audit was fully restarted towards the end of 2020.

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Goals of the audit included the following:

- Review current County laws, regulations and directives covering hiring, conflicts of interest and anti-nepotism;
- Obtain an understanding of the role of Human Resources in the hiring process. Evaluate the internal controls implemented to avoid improper hiring, ensure fairness and impartiality, and identify relationships posing potential conflicts of interest;
- Analyze hiring practices, including potential wrongful influence over hiring decisions by those in position to exert such influence, and anti-nepotism policies and procedures followed by the Office of Human Resources for completeness and adequacy, seeking to recommend best practices that may be applied; and
- Review the policy distributions and the training provided to County employees regarding the avoidance of conflicts of interest and prevention of nepotism.

We believe our review provides a reasonable basis for the findings and recommendations contained herein.

Findings and Recommendations

AUDIT FINDING (1)

(1) The Office of Human Resources Lacks Policies to Ensure that Nassau County Code of Ethics Requirements Concerning Nepotism (Hiring and Supervision of Relatives) are Being Monitored and Enforced by Departments

The County Code of Ethics is adopted and codified in the Nassau County Charter, Section 2218. **The Nassau County Code of Ethics [Section 2218(7)] requires that:**

- (1) no officer or employee of the County hire a relative or induce others to hire a relative, and**
- (2) no officer or employee of the County shall directly supervise or evaluate the work of a relative.**

New York State General Municipal Law Article 18 (Conflict of Interest) Section 806(2), provides that “the chief executive officer of a municipality adopting a code of ethics shall cause a copy thereof to be distributed to every officer and employee of his municipality.”

As part of the Comptroller’s Office’s ongoing review of County hiring practices and related parties, the Auditors **met with multiple Department Heads, Fiscal Officers and Departmental Human Resources (“HR”) representatives.** The auditors inquired if the officials and HR representatives were aware of any employees who had relatives also working in their department. Several of the officials and HR representative indicated that they were aware of one or more employee in their department who had relatives also working there, however, those employees worked in different units or divisions, and did not supervise or evaluate each other.

The senior staff and HR Representatives noted that this was an informal policy, and that they did not have written policies and procedures regarding relatives. Based upon Auditor interviews and observations, while a Department Head and Human Resources Representatives in a small County department may be aware of related employees, in a large department, such as the Police Department, the Department of Social Services or the Department of Public Works, HR representative may not have that knowledge. **A large Department’s HR Manager advised the auditors “we often become aware employees are related only when we attend the retirement party.”**

Audit Recommendations:

We recommend that the Office of Human Resources:

- a) Develop policies and procedures for monitoring and enforcement by departments of the Code of Ethics requirements concerning nepotism (hiring and supervision of relatives) such as creating standard questions for Departments to ask potential employees and those in their Department involved in the hiring process to ensure that no officer or employee of the County who is the potential employees’ relative was involved in the hiring process or induced others in the hiring process; and

Findings and Recommendations

- b) Distribute written procedures for the hiring and supervision of relatives to all County departments.

AUDIT FINDING (2)

(2) The Office of Human Resources Did Not Request Civil Service Background Checks on 39 Employees Out of 78, or 50% of the Auditors' Sample, Deviating from County Policy

The Office of Human Resources did not request that Civil Service conduct a “background check” per County Executive policy for 39 of the 78 employees in the Auditors’ sample, which was requested in January of 2019. In addition, a former County Executive exempted three employees from the background check requirement.

HR had received guidance from the County Executive’s Office in 2004 to begin conducting background checks for non-collective bargaining unit [“non-union”] employees. The background check includes a review of credit history, criminal search, DMV reports, social security search and verification of employment and education.

Auditors sent a sample of 161 Nassau County employees to the Nassau County Civil Service Commission to determine if the Office of Human Resources instructed them to conduct background checks on these employees. 78 of the 161 employees were non-collective bargaining unit employees, in Unclassified, Non-Competitive or Exempt (non-tested) classifications and required a background check. Auditors found:

- 78 employees were hired as non-collective bargaining unit employees and should have had a background check before hiring. However, **39 (or 50%) of the 78 employees did not have the required background check.**
 - From March 2004 through January 5, 2010, 19 (or 68%) of 28 employees in the Auditors’ sample hired within this timeframe did not receive the required background check.
 - From January 6, 2010 through June 2018, 20 (or 40%) of 50 employees in the Auditors’ sample hired within this time frame did not receive the required background check.
- **9 employees who did not receive a background check are/were department heads/commissioners and deputies of some of the largest Nassau County departments.**
- **The above sample of 161 employees also included some employees who were later moved to Non-Competitive (non-tested) classification by an outgoing County Executive (Community Service Representatives and Assistant County Attorneys. See Audit Finding (4) for more information).**

At the beginning of our review, Auditors requested several documents from the Office of Human Resources. The documents received included the 2004 Human Resources directive (in the form of an email) that **required a background check to be conducted for all “non-union” employees.**

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The directive also states this should be applied to any individual who will be involved in a policy-making role, management capacity or any position of seniority in the Administration, and at the time, all employees in the "Economic Development vertical."

Exhibit VI below is the 2004 directive to conduct background checks on non-collective bargaining agreement employees, notated as "Attachment C" by Office of Human Resources staff.

Exhibit VI

Attachment C

THOMAS R. SUOZZI
COUNTY EXECUTIVE



DIRECTOR OF HUMAN RESOURCES

NASSAU COUNTY HUMAN RESOURCES
ONE WEST STREET
MINEOLA, NEW YORK 11501-4895
TEL. (516)-571-4247
FAX: (516)-571-4384

TO: Thomas R. Suozzi

FROM: [REDACTED] *JPR*

CC: [REDACTED]

DATE: March 9, 2004

RE: **Background Checks**

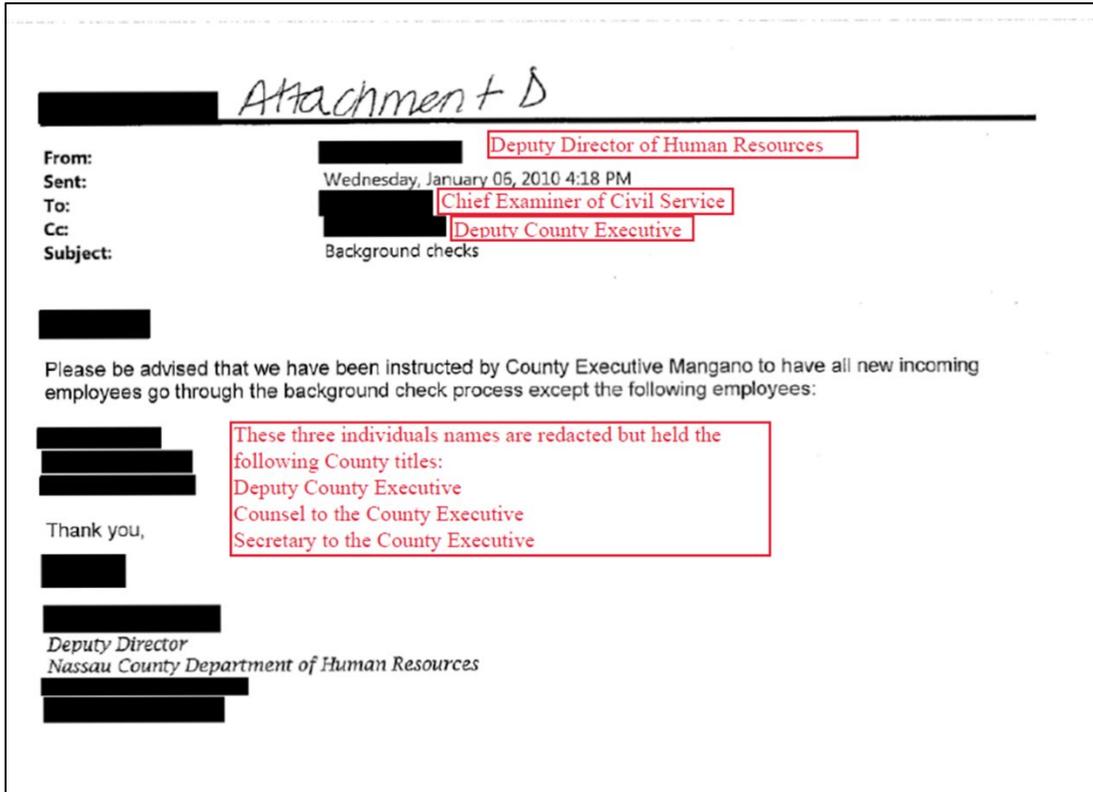
Pursuant to your request, the Human Resources Department has begun background checks for non-union employees, who we are considering for employment with the County. The background checks will include credit history, criminal search, DMV reports, social security search, and verifications of employment and education.

I believe that this process should be applied to any individual who will be involved in a policy-making role, management capacity, or any position of seniority in the Administration. I also feel that, for the time being, all non-union employees in the Economic Development Vertical should be included in this process.

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The Office of Human Resources also provided Auditors with a 2010 email sent from the then Deputy Director of the Office of Human Resources to the then Chief Deputy County Executive who had recently started with a new County Executive's Administration. This email updated the background check "policy" to exclude three specific individuals. Exhibit VII below shows the email which was marked as "Attachment D" by the Office of Human Resources staff – the email shown below has been adjusted to show the employee titles rather than the employee names.

Exhibit VII



One of the three employees noted in this "policy" was still employed with Nassau County as of January 2020.

It is unclear why specific individuals would be excluded from background checks. As such, **the background check "policy" at the time of the audit field work consisted of these two documents, dating from 2004 and 2010 which exempted certain individuals. These exemptions give the appearance of a lack of equity or fairness and potential nepotism.**

During the course of the audit, the Comptroller's Office was informed that newly hired non collective bargaining unit employees receive background checks, however existing employees transitioning to a high-level position or taking a position in a different department would not receive a background check.

A more detailed background check policy would provide County hiring officials with the guidance needed to apply policies to all new hires and assure the public that there is fairness and equity in

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hiring regardless of who the individual being hired is. Transparency in policies and equally applying policies consistently to all employees is an important anti-nepotism measure.

Audit Recommendations:

We recommend that the Office of Human Resources:

- a) Draft and adopt a more detailed background check policy and apply it consistently without exempting specific individuals;
- b) Assure that all current non-collective bargaining unit employees who did not receive a background check, complete the background check process;
- c) All new hires that are non-collective bargaining agreement employees receive a background check as per the County Directive; and
- d) All individuals transitioning to a high-level Ordinance position receive a background check.

AUDIT FINDING (3)

(3) Nepotism Was Likely Involved in Hiring of Relative of Former County Executive's Friend/County Contractor

An Ordinance employee was hired in the County Executive's Office of Management and Budget (OMB) who was a relative of a County Vendor who appeared to have maintained a close personal relationship with the former County Executive⁸. In reviewing this hiring, Auditors were informed that individuals hired as starting employees in OMB (usually, Budget Analysts) were generally hired at a starting salary between \$45,000-\$55,000. A review of this employee's personnel file indicated that the employee was authorized to begin employment at a starting salary of \$75,000, with the title Manager – Budget Analysis. A review of the County's personnel system ("NUHRS") indicated the employee actually started at a salary of \$85,000. There was no indication in the employee personnel file of who authorized this \$10,000 increase.

These facts seem to indicate that the ordinance employee was hired at a high salary possibly because of nepotism/favoritism.

While the employee was included in the budget for OMB from the years 2010-2017, during the course of the employee's employment with the County the employee was moved around to different departments. It is noted that coworkers reported to auditors that the employee's performance was inferior.

⁸ The employee was related to a County Vendor who was named as "Co-Conspirator #1" in the 2016 federal indictment of former County Executive Edward Mangano. In March of 2019, Mr. Mangano was convicted of conspiracy to commit federal program bribery, federal program bribery, conspiracy to commit honest services wire fraud, honest services wire fraud and conspiracy to obstruct justice, after a seven-week retrial and six days of jury deliberations.

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The employee was moved to (or “loaned” as was described to Auditors) to other County departments. In one instance, the employee was to assist with performing bank reconciliations. The employee worked with an Accountant III, who was a CPA, and had more than nine years of service with the County and additional years of experience in private industry, and who earned \$15,793 less than this Ordinance employee. Auditors were told that the employee did not perform at an acceptable level, however, the employee was kept on because of their affiliation to the former County Executive. Auditors were also told that this employee considered themselves to be “untouchable,” presumably because of their connection to the former County Executive. This employee was relocated a second time to another department in the County which required the performance of lower-level tasks for that department.

Nepotism not only includes providing jobs to the direct family members of those in positions of power and/or with hiring authority but extends to the family members of friends of an individual in power and/or with hiring authority.

Section 107 (4) of the New York State Civil Service Law⁹ Prohibition against promise of influence, prohibits: *Any person who while holding any public office...corruptly use or promise to use any official authority or influence in order to secure or aid any person in securing any office or public employment. Any person who uses their influence to obtain a promotion or salary increase for another individual may be guilty of bribery.*

Transparency in the hiring process is an important anti-nepotism measure to assure that employees are hired for what they know and not who they know.

Audit Recommendations:

We recommend that the Office of Human Resources:

- a) Create policies and procedures that detect possible nepotism in hiring decisions. This may include the development of a questionnaire for all applicants to County positions requesting disclosure of relatives and friends that work for Nassau County, including the department they work in, to address any supervisory situations which may arise; and
- b) As a standard practice, refer matters related to nepotism to the Nassau County Board of Ethics for review and/or to seek an advisory opinion.

⁹ <https://www.nysenate.gov/legislation/laws/ CVS/107>

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AUDIT FINDING (4)

(4) Over 40 Ordinance Employees Were Moved into Civil Service Positions and Placed in Non-Competitive Classified Job Titles Prior to the 2018 Change in County Executive Administration

The former County Executive moved more than 40 Ordinance Exempt Class or Unclassified employees into collective bargaining unit positions. Ordinance employees serve at the pleasure of their appointing authority and may be terminated at will with no civil service protections, including protections against termination. Employees with position that have civil service protections are generally also in positions that are part of a collective bargaining unit and typically may not be terminated without undergoing a progressive disciplinary process.

This transfer of Ordinance employees out of the Exempt Class or Unclassified service essentially shielded these employees from being terminated when the new County Executive Administration took office in 2018. Newly elected officials ordinarily have the ability to hire staff they feel are best suited to their goals and agenda and may terminate the Ordinance staff in the Office they inherit from their predecessor.

The Ordinance employees that were moved held positions as Deputy County Attorneys and Community Service Representatives in various departments in the County. Civil Service positions generally require testing and certain qualifications, while Ordinance employees do not.

The employees moved included 12 Deputy County Attorneys who took Non-Competitive Class Assistant County Attorney titles. They were placed at Grade 12 positions using the most recent salary chart to determine their current salary level. *Auditors note that they became aware during the audit that five of these 12 employees have since become Ordinance employees again.*¹⁰

An additional 26 Community Service Representatives whose jobs were traditionally appointed jobs were moved to ungraded Non-Competitive Class titles. Non-competitive titles are generally characterized by the determination that it is not practicable to conduct competitive examinations to fill the positions.

Several other Ordinance employees were placed in vacant civil service positions including Secretary to a Deputy Commissioner and an Attorney's Assistant.

The moves took place prior to July 2017 which allowed these employees the opportunity to serve a six-month probation period before the new administration took office and gain civil service permanent status by the end of the year.

Additionally, the employees were eligible for a 2 percent union raise that took effect July 1, 2017. The then administration asserted this move was intended to provide continuity of government rather than protecting existing employees. The former President of the Civil Service Employees Association signed a memorandum of agreement with the County accepting the Community

¹⁰Auditors last reviewed this in May 2021.

Findings and Recommendations

Service Worker employees into the collective bargaining agreement in May of 2017. These moves were reported in the press.¹¹

The transfer of 40 appointed employees into protected Classified service Non-Competitive positions created the appearance of an unlevel playing field for employees who “played by the rules” - that is, individuals who applied for positions in an open competitive manner and satisfactorily completed the required probationary period.

The 40 employees who were converted from appointed positions to Classified service Non-Competitive positions and protected jobs did not have to go through all the normally required steps yet reaped the reward of protected job service with the County. The timing of this transfer prior to a new County Executive administration taking office creates the appearance that the decision was politically motivated.

Audit Recommendation:

We recommend the Office of Human Resources work with Civil Service to create written policies and procedures for the movement of employees from appointed to classified positions as transparency in policies and procedures and equally applying policies to all employees is an important anti-nepotism measure.

AUDIT FINDING (5)

(5) The Office of Human Resources is Not in Compliance With Local Law No. 14-2003, By Failing to File an Updated List of Employees Subject to Fingerprinting With the Clerk of the Legislature

Local Law No. 14-2003 requires that an updated list be filed with the Clerk of the Legislature. Section c) of Local Law No. 14-2003¹² states:

"The director of human resources, with the assistance of department heads, shall, within sixty days of the effective date of this local law and on or before July first of every year thereafter, file with the clerk of the legislature a list of all positions and titles for which such fingerprinting is required based on a determination that the position or title is likely to require the employee to come into unsupervised or regular and substantial contact with minors. The director may amend the list at any time as new positions or titles are created or upon receipt of new information about a title or position. "

Auditors requested the most recent date that an updated list of job titles requiring fingerprinting was filed by the Civil Service Commission or the Office of Human Resources with the Clerk of the Legislature. The most recent listing of covered job titles provided to the Auditors, appeared to date to 2017.

¹¹ “Mangano Moves More Than 40 Political Appointees into Union Jobs,” Newsday, July 10, 2017.

¹² See Appendix A for a full copy of Local Law No. 14-2003.

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It appears that the Office of Human Resources has not updated the list of job titles subject to fingerprinting since 2017.

The Audit Team was recently informed (August of 2021) by Civil Service that “HR is reviewing its records and will be filing any necessary reports within the next two weeks.”

Audit Recommendations:

The Office of Human Resources should:

- a. Comply with Local Law No. 14-2003 by submitting an updated list of job titles that require fingerprinting to the Clerk of the Legislature as quickly as possible; and
- b. Establish written procedures to ensure that an annual review is performed to add any new and/or updated job titles requiring fingerprinting to an updated list, to be submitted to the Clerk of the Legislature. The procedures should provide for the Office of Human Resources to work with Civil Service to obtain information on new or updated positions and titles, which should be reviewed to determine if they include contact with minors, and thus should be added to the list.

AUDIT FINDING (6)

(6) The Office of Human Resources Does Not Have a Comprehensive Human Resources Policy & Procedures Manual

Written HR policies and procedures establish internal controls to ensure that all staff are being treated in a fair and equitable manner and that staff are performing their job duties. The Office of Human Resources should have a complete and up-to-date Policy Manual and a policy resource guide available to employees electronically. Together, policies and procedures provide a roadmap for day-to-day operations. They ensure compliance with laws and regulations, give guidance for decision-making, and streamline internal processes. **Transparency in HR policies and procedures provide assurance to employees that they are being treated fairly and is an important anti-nepotism measure.**

The Office of Human Resources does not have a finalized consolidated Human Resources Policy Manual. In May 2018, the former Director of Human Resources advised the auditors that the Office was in the process of working on a consolidated manual for distribution. All current policies are distributed individually via the Departmental HR representatives at an employee's New Hire Orientation and whenever policies are updated.

After a follow-up status query in April 2019, the former Director of Human Resources responded:

“We have and continue to work with the County Attorney’s Office and Office of Compliance on a consolidated Human Resources Policy Manual (manual) for all County employees. This manual has not yet been issued; however, a draft is available for review. The most recent revisions to the referenced manual include the addition of Ordinance No.

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5-2019 and is dated April 6, 2019. We anticipate distribution to employees by the end 2nd quarter 2019.”

The Auditors met with eight representative departments’ senior staff and HR Representatives and discussed their Human Resources related issues and concerns. During these meetings, the need for the following policies and procedures and/or training, was noted:

- Training for newly appointed supervisors, to assist in the transition to their new role and how to successfully supervise staff;
- Ethics training for all County employees (currently offered for Department Heads, Deputy Department Heads, and attorneys);
- Education for supervisors on the employee discipline process and how to prepare Notices of Disciplinary/Personnel Action (NOPAs). The Auditors’ review of departmental personnel files noted that several long-term County supervisors had received this training in the past (i.e. 2002-2009);
- A social media policy¹³;
- A cell phone usage policy;
- A policy regarding sick, vacation and personal leave; and
- A policy covering drug use by County truck drivers and equipment operators (including medical marijuana and prescribed medications).

Transparency in policies and procedures is an important anti-nepotism measure and sets expectations that all employees are treated fairly and equally.

Audit Recommendation:

The Office of Human Resources should complete a comprehensive Human Resources Policy Manual for distribution to all employees and make these policies available online. Consideration should be given to including a social media policy, cell phone policy, vacation leave policy and a policy covering the use of prescription medications by County vehicle and equipment operators.

¹³ Note: The Comptroller’s Office has a comprehensive “in-house” media relations/social media policy.

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AUDIT FINDING (7)

(7) Auditors Review of Employee Personnel Files Found Lack of Consistency From Department to Department and Missing Acknowledgements and Documentation

At the beginning of the Review process, the Office of Human Resources supplied the Auditors with the “Nassau County Employee Orientation Checklist,” which includes all documents and policies an employee must be given and are required to sign as having received (See Appendix C).

Auditors visited eight County departments and sampled 69 employee personnel files to see if they included all documents and policies in the checklist. Auditors did not find all required policies and procedures in Nassau County personnel files sampled, and in some cases found documents in certain files that should not be in the personnel file (such as financial disclosure forms and health related documents).

It is noted that notification to employees of the County’s various policies, such as its anti-sexual harassment policy or Code of Ethics, are key to the development of a positive organizational culture in which employees are aware of their importance to the organization and which promotes professional values that support all employees of all backgrounds. Moreover, the presence of well-publicized and consistently enforced policies can limit or preclude the employer’s liability when violations of the law occur. All employees should be treated equally to ensure fairness and prevent the appearance of favoritism.

The auditors compiled a checklist of some of the County documents and conducted a sample of employees to review their personnel files for these documents and policies.

Exhibit VIII below is the checklist the Auditors used when visiting County departments to review the personnel files.

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Exhibit VIII - Auditors Departmental Personnel Review Checklist

<i>Auditors Departmental Personnel Review Checklist - Prepared by Field Audit Staff</i>				
HR Internal Checklist				
Department:				
Employee Name:				
Job Title:				
Union or Ordinance:				
Hiring Date:				
Form	Yes	No	N/A	Comments
Policies				
County-wide Email Policy Ack. Form				
Drug and Alcohol Free Workplace Policy Ack. Form				
EEO Policy Ack. Form				
Family Medical Leave Act Policy Ack. Form				
Motor Vehicle Policy Ack. Form				
NC Code of Ethics Policy Ack. Form				
Workplace Violence Policy Ack. Form				
Whistleblower Protection Acknowledgement Form				
Annual Online Certificate Completion Forms				
Motor Vehicle Risk Management Cert. Form				
Preventing Employment Discrimination Cert. Form				
Preventing Sexual Harassment Cert. Form				
Workplace Violence Cert. Form				
Misc. Forms in HR New Hire Packet				
Auto Notice/Employee Permit Parking				
County Badge ID Copy				
Employment Eligibility Verification (I-9 Form)				
NC Human Resources New Hire Form				
Work Schedule Sign-Off Form				
Other Forms Not in HR New Hire Packet				
Job Application				
Job Cover Letter				
Job Resume				
Background Check Forms				
Additional Documents				
<i>Note: "Ack." = "Acknowledgement"</i>				

Findings and Recommendations

Exhibit IX below shows the results by department of the personnel file review. The percentages represent the number of forms that were found NOT in each employees file.

Exhibit IX - Personnel File Review by Department

	Dept. A	Dept. B	Dept. C	Dept. D	Dept. E	Dept. F	Dept. G	Dept. H
Number of Personnel Files Reviewed	17	8	10	6	5	7	12	4
Policy Name	% of Forms NOT Found							
Auto Notice	65%	25%	0%	50%	100%	71%	33%	75%
Background Check Forms ¹	90%	75%	N/A	100%	N/A	100%	100%	50%
County Badge ID Copy	100%	88%	100%	67%	100%	14%	92%	0%
County-wide Email Policy Ack. Form	53%	50%	70%	83%	83%	86%	92%	75%
Drug & Alcohol Free Workplace Policy Ack. Form	24%	0%	0%	17%	67%	71%	33%	0%
Equal Employment Opportunity Policy Ack. Form	12%	0%	0%	0%	83%	0%	25%	0%
Employment Eligibility Verification (I-9 Form)	24%	0%	0%	50%	67%	0%	33%	0%
Family Medical Leave Act Policy Ack. Form	12%	0%	0%	0%	83%	57%	42%	0%
Job Application	12%	38%	0%	33%	100%	14%	8%	25%
Job Resume	18%	25%	30%	100%	100%	71%	33%	25%
Motor Vehicle Policy Ack. Form	82%	88%	100%	50%	100%	100%	100%	100%
Motor Vehicle Risk Management Cert. Form	71%	38%	100%	67%	100%	100%	75%	100%
NC Code of Ethics Policy Ack. Form	71%	13%	0%	33%	100%	71%	50%	50%
NC Human Resources New Hire Form	29%	13%	10%	50%	100%	71%	58%	25%
Preventing Employment Discrimination Cert. Form	59%	50%	20%	17%	100%	86%	67%	75%
Preventing Sexual Harassment Cert. Form	35%	25%	0%	17%	83%	71%	25%	25%
Whistleblower Protection Ack. Form	65%	75%	0%	17%	67%	43%	25%	25%
Work Schedule Sign-Off Form	53%	38%	10%	50%	100%	100%	83%	50%
Workplace Violence Cert. Form	18%	25%	80%	0%	17%	71%	17%	0%
Workplace Violence Policy Ack. Form	88%	63%	80%	0%	83%	100%	92%	100%

Red highlight indicates 50% or more of files did not contain form

¹Background Checks are only required for Ordinance Employees, thus the entire sample is not accounted for in these totals. Some Departments are N/A as there were no Ordinance Employees in this sample.

Note: "Ack." = "Acknowledgement"

Findings and Recommendations

Exhibit X below is the consolidated results of the Auditors review of the personnel files for the eight departments.

Exhibit X – Consolidated Personnel File Review for Eight Departments

	Total 8 Dept's
Number of Personnel Files Reviewed	69
Policy Name	% of Forms NOT Found
Motor Vehicle Policy Ack. Form	90%
Background Check Forms1	85%
County Badge ID Copy	80%
Motor Vehicle Risk Management Cert. Form	78%
Workplace Violence Policy Ack. Form	78%
County-wide Email Policy Ack. Form	71%
Work Schedule Sign-Off Form	58%
Preventing Employment Discrimination Cert. Form	57%
Auto Notice	48%
NC Code of Ethics Policy Ack. Form	48%
Job Resume	42%
NC Human Resources New Hire Form	41%
Whistleblower Protection Ack. Form	41%
Preventing Sexual Harassment Cert. Form	32%
Workplace Violence Cert. Form	29%
Drug & Alcohol Free Workplace Policy Ack. Form	25%
Family Medical Leave Act Policy Ack. Form	22%
Job Application	22%
Employment Eligibility Verification (I-9 Form)	20%
Equal Employment Opportunity Policy Ack. Form	13%

1. Only Ordinance employees require a background check, there were a total of 27 Ordinance employees in our sample and 23 did not have a background check form in their file.

Red highlight indicates 50% or more of files did not contain form

While several of the trainings are completed by employees electronically (i.e. the workplace violence policy), there should be forms in the employee file to acknowledge they received the policy and a certificate of completion should be printed and submitted to the HR Representative for the employee file. Auditors found no consistency when reviewing the personnel files. As shown above, some departments' files are better maintained than others. However, even the better maintained departments failed to have 100% of the required forms requested by the auditors.

Auditors only found 36 (or 52%) of Nassau County Code of Ethics Acknowledgement forms, all of which were acknowledgement of the 2009 Code of Ethics.

Findings and Recommendations

The Code of Ethics was amended in June 2017, but no personnel files contained any indication employees received this updated version of the Code and no files contained acknowledgement of this updated code. As previously noted, the Code of Ethics requires that: (1) no officer or employee of the County hire a relative or induce others to hire a relative, and (2) no officer or employee of the County shall directly supervise or evaluate the work of a relative. Assuring employees receive, review and understand the Code of Ethics is a critical anti-nepotism measure.

Of the Auditors sample, 48% of employees did not acknowledge receipt of any version of the Code. Many of these employees currently work for Nassau County and may not be aware of the policies within the code such as those concerning:

- Hiring and Supervision of Relatives – Nepotism;
- Conflicts of Interest;
- Gifts;
- Using Public Office for Private Gain;
- Misuse of County Resources;
- Contracts with the County; and
- Confidential County Information.

Other Personnel Files Concerns

- Auditors found a lack of County-wide consistency in regard to employee transfers between departments. The Office of Human Resources advised there **should be one personnel file** that will follow an employee if transferred between departments. The Auditors tested this by sampling several employees who had transferred and with different results which indicates that there is no consistent procedure that County Departments follow when an employee transfers:
 - Only one department did not have duplicate personnel files for an employee who had transferred in from a different department, while two County departments-maintained copies of the personnel files for employees who had transferred into another department.
- Auditors found a letter from a then County Legislator (he was later a County Executive) in an employee's personnel file thanking the department for interviewing that candidate per his request. The candidate became an employee.¹⁴

¹⁴Section 107 (4) of the New York State Civil Service Law Prohibition against promise of influence states: Any person who while holding any public office, or in nomination for, or while seeking nomination or appointment for any public office, shall corruptly use or promise to use any official authority or influence in order to secure or aid any person in securing any office or public employment. Any person who uses their influence to obtain a promotion or salary increase for another individual may be guilty of bribery.

Findings and Recommendations

- An employee's financial disclosure form¹⁵ (a document that is required to be sent by the employee to the Nassau County Board of Ethics) was found in an employee's personnel file.
- During audit testing, Auditors provided a list of employee personnel files to be reviewed to a department representative. Auditors were told by the department that none of the files were ready to be reviewed at that time. Auditors returned the next day to review the selected test files and were supplied with only 5 of the 18 files requested. This is a concern to Auditors, as employee files such as the ones requested should be accessible and produced to Auditors when requested. **One of the files provided to Auditors had some policies and acknowledgment forms signed with the previous day's date**, and the file for the employee, an employee who had been with the County for 16 years, was missing 18 required County Documents from their employee file.
- An employee file noted a Non-Nassau County address but did not have the required residency waiver in their personnel file.

Audit Recommendations:

We recommend that the Office of Human Resources:

- a) Works with County Departments to ensure all Nassau County Employees and Officers have all the required training and up-to-date policy acknowledgments in their personnel files;
- b) Provides guidance to departmental HR representatives on what documents should not be included in employee personnel files, such as financial disclosure statements; and
- c) Provide more oversight over employee personnel files by establishing and provides guidelines to Departmental HR representatives regarding maintaining personnel files when employees transfer departments.

¹⁵ Nassau County Administrative Code Section §22-4.3 Financial Disclosure – “Every elected official, officer, or employee, political official, and every candidate for county elected official, in office or employ on or after February 15th of any year, including, but not limited to, those set forth in subdivision 4 of this section, shall file an Annual Statement of Financial Disclosure containing such information and in such form as is set forth in subdivision 3 of this section. Such statement shall be filed on or before the fifteenth day of May with respect to the preceding calendar year”.

AUDIT FINDING (8)

(8) Some Departmental Human Resources Representatives Normal Job Duties Do Not Include Specific Human Resources Responsibilities

Department HR representatives may have been performing duties for which they may not meet the minimum qualifications and/or experience to meet the needs for a HR position. They are also not receiving enough training for the position thus creating a lack of consistency in the provision of HR functions.

The Office of Human Resources provided the Auditors with a document listing all the HR Representatives for each County department. For some departments the HR representative is a full-time position; in other departments the HR representatives have other job responsibilities and handle the HR functions only on a part time basis. The size of the department may dictate the need for full time HR representatives.

There is a total of 41 HR Representatives across 27 Nassau County departments. The Office of Human Resources handles the HR responsibilities and duties for 13 Nassau County departments.

Nine County departments have two or more HR representatives within their department. Exhibit XI below is a list of all County HR Representatives as of February 2020.

Findings and Recommendations

Exhibit XI

Departmental HR Representatives Titles of Feb. 2020	
Department	Title
Assessment Review	Statistician I
Assessment	Admin Off I
Assessment	Multi-Keyboard Operator
County Attorney	The Office of Human Resources
Budget	The Office of Human Resources
CASA	The Office of Human Resources
Consumer Affairs	Clerk Typist III
Correction Center/Sheriff	Correctional Captain
Correction Center/Sheriff	Correctional Corporal
Constituent Affairs	Clerk (P/T)
Criminal Justice	The Office of Human Resources
County Clerk/Records Mgt	Photo Mach Operator I
County Comptroller	Admin Off I
Civil Service	Administrative Officer II
District Attorney	Dir Office Svcs II
District Attorney	Legal Secretary III
Board of Elections - D	Payroll Officer
Board of Elections - R	Executive Secretary
Board of Elections	Election Clerk
Board of Elections - R	Payroll Officer
Emergency Management	The Office of Human Resources
Fire Commission	Clerk Steno I (P/T)
Health	Office Svcs Spvr
Housing	Human Resources Coordinator
Human Rights	Sec Exe Dir Comm Human Rights
Human Services	Admin Off III
Information Technology	Admin Off I
Legislature	Pers Supv For The Legislature
Legislature	Special Asst To Clk Of The Let
Department of Labor	The Office of Human Resources
Labor Relations	The Office of Human Resources
Minority Affairs	The Office of Human Resources
Medical Examiner	Dep Medical Examiner For Admin
Medical Examiner	Admin Asst
Medical Examiner	Medical Stenographer III (P/T)
Public Administrator	Accounting Assistant III
Probation	Probation Assistant
Police Dept	Police Capt-Inspector
Police Dept	Police Capt-Inspector
Police Dept	Accountant II
Police Dept	Clerk Typist I (P/T)
Human Resources	The Office of Human Resources
Parks	Admin Asst
Public Works	Clerk IV
Public Works	Clerk III
Shared Services	Admin Off I
Shared Services	The Office of Human Resources
Social Services	Financial Systems Administrator
Treasurer	The Office of Human Resources
Traffic & Parking Violations	Office Svcs Spvr
Traffic & Parking Violations	Asst To Exe Dir. Of Traffic & Parking Violations
Veteran's Services	Clerk Typist I
Veteran's Services	The Office of Human Resources

Highlighted Departments HR Functions Performed by The Office of Human Resources

Auditors noted that HR representatives' salaries range widely from \$45,942 to \$141,104 in various departments. We note that some positions such as Clerk Typist I start with a low salary with either part time or full-time work.

Findings and Recommendations

There is no consistency with regard to the salaries for these job responsibilities as some of the County's largest departments have an HR Representative making one of the lowest salaries of all HR representatives.

The Auditors visited eight County departments and asked if they had any concerns or recommendations for Human Resources. The following comments were made:

- “there is no central organization of how Human Resources jobs should function;”
- “they received very little training for the position;”
- “no training manual to refer to;”
- “response time from The Office of Human Resources is delayed or not received when departments ask questions;”
- “departments are on their own when it comes to HR policies;” and
- “there is little structure on how its Human Resources should function at the departmental level.”

During the Audit process, the Office of Human Resources informed the Comptroller's Office that they were aware of the issue concerning individuals performing HR duties and are working to have those performing HR duties better aligned to the functions they perform.

Written policies and procedures which are accessible to all employees and HR representatives are an important anti-nepotism measure.

Audit Recommendations:

We recommend that:

- a) The Office of Human Resources ensure that individuals with Human Resource skills are handling the HR responsibilities for each department;
- b) The Office of Human Resources create a training manual and distribute to all departmental HR representatives (See Finding 6);
- c) The Office of Human Resources conduct more in-depth training for HR representatives in each department to ensure that all are fully aware of roles and responsibilities for the position; and
- d) The Office of Human Resources train departmental HR representatives on anti-nepotism measures.

AUDIT FINDING (9)

(9) The Office of Human Resources Lacks Standard Procedures to Ensure Fairness, Equity and Uniformity in Human Resource Processes Which Guards Against Favoritism and Nepotism

Auditors identified Human Resource best practices used by both municipal employers and private industry that are not employed in Nassau County. While some of these best practices would be straightforward to implement, others may require both time and fiscal resources to employ.

It is noted that during the COVID-19 Pandemic, The Office of Human Resources provided frequent and new guidance to departments on how to operate during the pandemic and is well positioned to implement additional policies and procedures.

Fairness, Equity and Uniformity in HR processes guard against favoritism and nepotism. Auditors identified the following issues which could be resolved by the implementation of standard best practices:

Office of Human Resources Job Descriptions

Job descriptions provide a vital source of information to each employee regarding their responsibilities and duties and assist department managers both during the hiring process and in reviewing the performance of each employee. Having complete and available job descriptions is also an important anti-nepotism measure.

In August 2019 the Auditors requested written job descriptions for employees of the Office of Human Resources. They were advised that since all employees are Ordinance, written job descriptions are not required and could not be provided to the Auditors.

As an alternative, the Auditors asked each staff member to describe their responsibilities and duties.

As of August 2019, the following job titles were in place at the Office of Human Resources:

- Director of Human Resources
- Deputy Director of Human Resources
- Director of EEO & Compliance
- Manager of Human Resources (Administrative Director)
- Project Director
- Human Resources Generalist
- Human Resources Associate
- Project Coordinator P/T (2 positions)

As of August 2019, there were seven full-time and two part-time employees at the Office of Human Resources.

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In October 2019, the Auditors noted that a Job Announcement for a Human Resources Manager had been posted on the Office of Human Resources' webpage. The Job Announcement included a list of the duties and responsibilities for the position, and the skills and qualifications needed.

The Comptroller's Office has been informed that since the initial request for job descriptions was made by Auditors in August of 2019, there have been several public (online) job postings for HR positions with detailed job descriptions for the open positions.

Interview Training for Departmental Hiring

County departments and agencies conduct their own job interviews for all staff (Ordinance, Non-Competitive, Competitive, Labor Class or Exempt).¹⁶ The Office of Human Resources does not appear to provide guidance to department heads, division heads, and departmental Human Resources representatives on conducting job interviews. An interviewer might ask interview questions that are *inappropriate/illegal*. These include questions about:

- Race, Color, or National Origin;
- Religion;
- Sex, Gender Identity, or Sexual Orientation;
- Pregnancy status;
- Disability;
- Age or Genetic Information;
- Citizenship;
- Marital Status or Number of Children; and
- Salary History.

The Office of Human Resources is responsible for the development and administration of programs directly affecting all departments and employees, including **recruitment**. Among the services listed on their website is *“Implementation of best practices, training, and development.”*

When visiting County departments to review their personnel files, Auditors noted an “Interview Evaluation” form in several employee's files from one County department. Auditors are also aware of another form being used in another County Department. It appears the County does not have a uniform Interview Evaluation form for this, and departments create their own forms to use.

Interview training may also involve providing anti-nepotism measures, such as inquiring about friends and family that work for Nassau County.

¹⁶ The Office of Human Resources provides direct/full human resources services to several County departments and agencies, particularly those with a small number of employees.

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Interview evaluation forms which some departments have created and used independently, may be a useful tool for the Office of Human Resources to develop and distribute to HR representatives. This could provide an objective review of job applicants and assist departments in choosing the most qualified applicants.

Supervisor Training

It is important for the Office of Human Resources to provide training to County employees who assume Supervisory roles to ensure consistent application of County policies. Training for HR Representatives and Departmental supervisory employees in supervisory skills and County policies and procedures are key factors in ensuring fairness, equity and uniformity in employee interactions with supervisors as well maintaining employee productivity and morale. Three significant factors affecting employee experience are career development, learning and development and manager/leadership development. Employees seek belonging, inspiration and growth, and have noted in surveys¹⁷ that manager and leadership development and mentoring and coaching are important to improve their work experience.

“Best practice” guidance on how to be an effective supervisor include:

- Get feedback. Ask other managers and your team for input and advice. Use this feedback to better handle a difficult scenario or to improve your own skills and knowledge.
- Lead effective team meetings. To get the most participation, productivity and results out of meetings, seek advice from a mentor or take a course on meeting management.
- Find a trusted confidant. You are going to face challenges in your work life just like anyone else.
- Develop your interpersonal skills. Just as a good supervisor always seeks out more training, experience and knowledge, so too should you continue to improve your employee interactions.

Various guidance is available online to assist current and new supervisors with developing their skills, often at low or no cost.

Disciplinary Training

The Office of Human Resources should provide written guidance regarding disciplinary action for supervisors. New York State Civil Service Law as well as the various labor agreements allow the County to take appropriate disciplinary action with respect to employees.

Training for HR Representatives and Departmental supervisory employees in County policies and procedures are key factors in ensuring fairness, equity and uniformity when it

¹⁷ The State of Employee Engagement and Experience 2020, HR.com

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is necessary for supervisors and management to take appropriate disciplinary actions with respect to an employee.

Each of the County's collective bargaining agreements contain a section on disciplinary procedures which identifies those employees that are subject to them and how the procedures are to be implemented. Provisions include the requirement to document incidents that lead to discipline as well as the employee having the right to union representation at any disciplinary proceedings.

Best practices for documenting employee disciplinary actions include:

- Have an employee discipline form;
- Conduct a full and fair investigation;
- Get the facts;
- Be objective.
- Be clear and specific;
- Complete the form while the facts are fresh; and
- Allow the employee to explain the conduct.

The Office of Human Resources Needs to Clarify Certain County Policies and Procedures

During interviews with departmental HR representatives throughout the County, Auditors were informed that there are certain County policies/procedures which HR representatives gave differing interpretations on how to apply or implement. The Office of Human Resources is best suited to provide clarity and guidance for HR representatives in these areas, which include for the following policies:

- **Paid Leave Time for Cancer Screenings**

Auditors were informed by CSEA Local 830, Department managers and Departmental HR Representatives that employees were calling with questions regarding the paid leave time policy for cancer screening. There appears to be a lack of clarity about the leave time allowed pursuant to policies concerning cancer screening.

For example, the CSEA 830 agreement states:

Absence for an employee to attend a scheduled prostate examination or mammography examination sponsored by the Nassau University Medical Center shall be granted excused leave without loss of time or pay for travel and examination only. (emphasis added.)

On December 18, 2017, Governor Andrew Cuomo signed into law an amendment to NYS Civil Service Law Section 159B, which took effect on March 18, 2018. This amendment entitles,

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any public employee¹⁸ the right to paid, excused leave of absence from his or her duties for a period of time not to exceed four hours, to undertake a screening for cancer of any kind.

The law previously provided leave only for breast and prostate cancer screenings. The purpose of the law is to encourage regular screening for all types of cancer, to increase the number of cancers caught early, thereby improving public health.

It appears that for each cancer screening policy, employees are entitled to at least four hours, however HR representatives and County employees have informed Auditors that it is not clear, given the two policies set forth above, if employees are entitled to a total of eight hours annually for cancer screenings.

Clarification of the cancer screening paid time leave policies by The Office of Human Resources would be beneficial to HR representatives and County employees.

- **Donated Leave**

During the period January 1, 2017 through October 4, 2019, 58 employees in 19 departments received donated leave from other employees valued at \$1,076,289.¹⁹

Generally, leave time may be donated by County employees to assist an employee who is absent for a non-occupational personal illness or disability, after that employee has exhausted all of their accruals. For example, if an employee must be out for an extended period of time to deal with a health issue, that employee may request other County employees donate accrued leave time for the ailing employee's use.

Presently, all County Departments rely on various Donated Leave memorandums, the various Collective Bargaining Agreements ("CBA"), and an Ordinance Directive for donated leave policies. It would be helpful, to ensure fairness, equity and uniformity in the application of donated leave policies, for HR to provide guidance in this area.

For example, in a meeting with Departmental Human Resources Representatives on January 12, 2017, the Office of Human Resources presented information on donated leave to the attendees, noting that the granting of donated leave is a discretionary decision for the Department Head. The presentation also noted that longevity dates are to be changed when an employee returns from Donated Leave but did not provide guidance on how to do this.

¹⁸A public employee is described as a public officer, employee of New York State or any county within the state, employee of any community college, public authority, public benefit corporation, board of cooperative educational services, vocational education and extension board, municipality, school district or any employee of a participating employer in the New York State and local employees' retirement system or in the New York State teacher's retirement system.

¹⁹ Auditors did not conduct testing on employees who used Donated leave time but examination of County-wide time usage could be a subject of a future audit.

Findings and Recommendations

The eligibility of an employee to receive donated leave and the donation of leave are dictated by each specific bargaining agreement. For example, the CSEA agreement requires that the employee receiving donated leave:

- has exhausted all leave entitlements;
- needs to be in extreme hardship certified by a physician;
- not accrue additional leave time until back to duty; and
- be limited to receiving a maximum of one year of donated time.

Given the various sources for donated leave policy, without guidance from HR, departments may implement such policies inequitably pursuant to their interpretations.

- **Supplemental Leave at Half Pay Policy**

During the period January 1, 2017 through October 4, 2019 109 employees in 21 departments received Supplemental Leave at Half Pay totaling \$1,204,923.²⁰

An example of this policy is found in the County's CSEA Collective Bargaining Agreements (CBAs) which contain provisions for Supplemental Leave at Half Pay to County employees who have exhausted all leave entitlements and is too ill or disabled to work, as evidenced by a certificate of a doctor.

The Audit Team had a number of questions for the Office of Human Resources concerning the implementation of this provision but was unable to receive clarification. The CSEA contract provisions for Supplemental Leave at Half Pay and associated outstanding Auditor questions are shown below in Exhibit XII.

²⁰ Auditors did not conduct testing on employees who used Supplemental Leave at Half Pay but examination of County-wide time usage could be a subject of a future audit.

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Exhibit XII

UNION CONTRACT	FIELD AUDITOR QUESTIONS
44-9 <i>SUPPLEMENTAL LEAVE AT HALF PAY / DONATION OF TIME</i>	Supplemental Leave
44-9.1 Supplemental Leave at Half Pay shall be granted, at the request of the employee and in the discretion of a department head, which discretion shall be based on the employee's job performance, past attendance record including previous use of sick leave and the department's need to fill the position, to an employee who has used up all the employee's sick leave, vacation time, personal leave and compensatory time, and is still too ill or disabled to work (including illness or disability due to pregnancy and/or childbirth), as evidenced by a certificate of a doctor.	1. Is there a written policy or procedure for Departmental HR Representatives and Employees to follow or is this only located in the Union Contract?
44-9.2 An employee granted supplemental leave at half pay shall receive one-half (1/2) the pay the employee would have received had the employee continued to serve in the position the employee had at the time such leave was authorized.	2. Have any of the employees on Supplemental Leave been individually checked to ensure they qualify to take the leave?
44-9.3 The amount of supplemental leave at half pay shall not exceed a period equal to two (2) bi-weekly pay periods for each year of actual completed service.	3. Do you need to have one year of County Service in order to take supplemental leave?
44-9.4 In addition, in cases of catastrophic illness, the department head may elect to extend supplemental leave at half pay for additional consecutive periods, each up to a maximum of six (6) calendar months. The department head's decision shall not be challenged.	4. What is the definition of a catastrophic illness?
	5. Can an employee take supplemental leave of more than two bi-weekly pay periods per year if they do not have a catastrophic illness?

Clarification of the supplemental half pay policy would be beneficial to HR representatives and County employees.

Audit Recommendations:

We recommend the Office of Human Resources:

- a) Prepare written job descriptions for each job title in their Department which identify the lines of reporting;
- b) Develop written guidance utilizing best practices for conducting interviews, including creating interview evaluation forms;
- c) Offer training to new and existing supervisors using best practices and including the County's procedures for Disciplinary actions; and
- d) Clarify the following County HR policies; cancer screening, donated leave and supplemental leave at half-pay.

AUDIT FINDING (10)

(10) The County Needs to Strengthen Its Workforce Planning in Order to Meet Its Strategic Objectives of Providing Needed Services to County Residents

Workforce planning is a strategic basis for making human resource decisions. It is the process of identifying an organization's human resource requirements and developing plans to ensure those requirements are satisfied. Such planning allows management to develop a plan to ensure the appropriate workforce will be available to provide quality services. The County should anticipate changes in the workforce as well as provide a strategic approach to addressing present and anticipated workforce issues.

Workforce planning should include updating technology where helpful, updating workflows accordingly to take advantage of new technology and methods. To address competency gaps, strategies and plans need to be developed and training need to be supplied to employees. Technological advancements and implementation may require restructuring, realigning and, if necessary, redeploying staff in the most efficient manner. Workforce planning that includes technology fosters a more accurate determination of the staffing levels necessary going forward.

Workforce strategic planning allows an organization to be proactive by:

- Providing realistic staffing projections for budget purposes;
- Providing a better idea of training needs; and
- Allowing more effective utilization of employees by aligning the workforce with its goals.

The United States General Accountability Office "GAO" has recommended that agencies, "Have a system in place to continually assess and improve human capital planning and investment, and assess the system's impact on mission accomplishment, and hold managers accountable for implementing human capital plans and overall human capital management."²¹

An effective strategic labor management system is an important tool to:

- support the accomplishment of the objectives of an organization;
- maximize employee performance, and help an organization manage on a day-to-day basis;
- assist with requirements arising from collective bargaining and governmental laws;
- help monitor organizational changes and trends; and
- help maintain continuity during leadership transitions and changes in senior staffing.

²¹ U.S. GAO, Best Practices and Leading Practices in Human Capital Management, Issue Summary.

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Over the past decade, the County has continued to downsize and merge functions. Exhibit XIII below illustrates the reduction of County employees by CBA/Ordinance from 2010 to February 2019.

Exhibit XIII

Human Resources: Nassau County Full Time Employee Count 2010 vs. 2019			
Union	2010	2019	Difference by Percent
Civil Service Employee Association (CSEA)	4675	3707	-21%
Detectives Association (DAI)	392	340	-13%
Investigators Police Benevolent Association (IPBA)	38	34	-11%
Sheriffs Officers Association (SHOA)	1073	813	-24%
Superior Officers Association (SOA)	395	352	-11%
Ordinance Employees	604	580	-4%
Police Benevolent Association (PBA)	1772	1754	-1%
Elected Officials	23	23	0%
Board Members	7	9	*
Grand Total	8979	7612	-15%
<i>*Board members for Civil Service Commission & Assessment Review Commission varies as terms expire</i>			
<i>Source: Nassau County Payroll File from December 2019</i>			

Auditors noted as of June 2020 what appear to be a higher than normal number of open positions were listed on the Office of Human Resources website. There were 23 open positions listed on the HR website in 2018, and 31 in June of 2020. A recent check of the website in July of 2021 showed 40 open positions. Some of these 31 open positions are essential to the County's primary functions such as the Undersheriff, Deputy Undersheriff, PeopleSoft Software Developer, Deputy Director of Probation, Certified Assistant County Assessor, Juvenile Detention Center Assistant Director, & Chief Civil Engineer. Due to the COVID-19 pandemic the webpage notes that some of these positions may not be filled.

In addition to workforce planning it is important to conduct succession planning. The overall goal of succession planning is to seamlessly transition employees' responsibilities as vacancies emerge to ensure continuity of service.

Succession planning is a method to make sure that someone is available to take over any job in the municipal service. Long term employees that have valuable knowledge must share their knowledge and job duties prior to retiring.

Succession planning may include mentoring, cross training and professional development. The best way to accomplish continuity of service is to develop a succession plan. When putting together a succession plan you must first determine if a position is vacant now and needs to be filled

Findings and Recommendations

immediately or will it need to be filled in a short term span such as six months or one to two years down the road.

The following steps may be used to develop a succession plan:

- Set goals;
- Gather and compile data;
- Perform a competency gap analysis;
- Identify and assess potential candidates;
- Develop individual learning and development plans; and
- Implementation and evaluation.

Prior to implementing any new succession plan, job descriptions should be updated.

The Exhibit below illustrates the wide range of missions and services the County's 37 Departments fulfill with a skilled workforce. It illustrates the important services that Nassau County provides to its residents. This information is included in the 2020 NIFA Approved Budget Summary Book.

Findings and Recommendations

Exhibit XIV

County Department Function & Responsibilities		
Department	2019 NIFA Approved Expenses (in Millions)	Main Functions/Responsibilities
Office of Asian Americans Affairs	\$ -	Delivering quality of life services and public safety through other departments to the Asian American community.
Assessment Review Commission	\$ 3.3	Nassau County taxpayers may appeal their property's annual tax assessment by filing an Application for Correction of Assessment through ARC's staff of professional appraisers in order to make accurate determinations on these administrative appeals.
Assessment	\$ 41.4	The Department of Assessment is responsible for developing fair and equitable assessments for all residential and commercial properties in Nassau County keeping assessments in line with market values.
County Attorney	\$ 13.1	Works with County agencies/departments to develop practices and policies that protect the County. Aggressively pursue litigation, and recover claims for damages to County property/personnel.
Office of Budget & Management	\$ 512.2	The Office of Management and Budget is responsible for delivering a balanced operating budget and other financial reports each fiscal year; measuring operational and financial performance , and monitoring departments spending and performance measures.
Consumer Affairs	\$ 2.3	Consumers Affairs mission is to protect consumers in Nassau County from unconscionable and deceptive trade practices through licensing, enforcement, education, and enforcing the County's consumer protection laws and regulations. Weights & Measures ensures the accuracy of weighing and measuring devices such as gas pumps, scales and item price scanners used in selling products.
Correctional Center	\$ 156.9	The Office of the Sheriff maintains a safe and secure environment for staff and inmates. The Office is comprised of two divisions: Enforcement and Corrections. Additionally, the Office of the Sheriff works with the Nassau County District Attorney's Office, for the investigation of criminal conduct and successful prosecution of inmates remanded to its custody.
County Executive	\$ 2.1	By County Charter, is responsible for managing all County administrative functions. The duties of the Office include, but are not limited to: <ul style="list-style-type: none"> • Enforcing County policies, and State and Federal laws and regulations • Providing strategic direction for County government • Reshaping County policies and procedures, as required, to adapt to emerging challenges • Determining the appropriate level of staffing and controlling expenses
Constituent Affairs	\$ 3.8	The primary function of the Office is to support County operations by addressing, directing, and formulating responses to a myriad of constituent issues in a timely manner. Additionally, the Office assists with special projects and events, and promotes County facilities to enhance the quality of life in Nassau County. The Office is responsible for informing the public of County policies, programs, and actions through various media outlets.
County Clerk	\$ 7.1	The Office of the County Clerk serves the residents in the following areas. The Real Estate Division is the repository of real property records, providing records for the public, attorneys, and the title industry. It records and maintains all real estate transactions, including deeds, land contracts, mortgages, mortgage assignments, mortgage satisfactions, powers of attorney, and County land and subdivision maps. The County Clerk serves as Clerk for Supreme and County Courts. The Clerk's Office indexes and maintains a record of all civil court actions for those courts and handles the indices for criminal court actions. It also records matrimonial actions and judgments, and issues certified copies of divorce proceedings. The Business and License Filing Division assists both professionals and individuals with various transactions and a broad range of business filings for corporations, partnerships, and religious corporations.
County Comptroller	\$ 8.6	The Comptroller is the independently elected chief financial officer. The Office oversees County finances to ensure there is accountability in the use of tax dollars and other revenues for government operations so that resources are used effectively on services important to residents. The Office is responsible for conducting audits of government operations , monitoring and issuing reports on matters that significantly affect the County's financial health and operations. Reviewing and approving all Countwide claims paid to vendors. Administering the County payroll, and health benefits for the County Workforce.
Civil Service Commission	\$ 5.4	The Nassau County Civil Service Commission adheres to New York State Civil Service Law to ensure Nassau County taxpayers a qualified public workforce pursuant to the principles of selection according to merit and fitness. The Commission services all County departments as well as more than 200 municipal agencies that include the Towns of North Hempstead and Oyster Bay, and Nassau County's school districts, libraries, villages and special districts.
Crime Victims Advocate	\$ -	The Office of Crime Victims Advocate serves as a voice within government for the needs of crime victims in Nassau County.
District Attorney	\$ 45.2	The District Attorney is responsible for all criminal and minor offense prosecutions that occur within the courts of Nassau County. The office regularly interacts with over twenty-five law enforcement agencies that operate within the County borders, as well as countless law enforcement agencies based outside the County, and brings criminal charges to the various courts with jurisdiction in and over Nassau County, including the City Courts of Long Beach and Glen Cove, the Nassau County District Court, the Nassau County Supreme Court, the Nassau County Court, the Appellate Division, and the New York State Court of Appeals.
Board of Elections	\$ 18.7	The Board of Elections is responsible for registering voters, maintaining their records, and conducting primaries, and elections, as well as special elections called by the Governor or the County Executive. The Board of Elections supplies voting machines and data , and assists in ballot preparation for Village, School District, and Special District elections. The Board also oversees all functions necessary for compliance with the Election Law, including use of the New York State Board of Elections Statewide Database and the New York State Department of Health records to remove duplicate voter registrations.

Findings and Recommendations

County Department Function & Responsibilities		
Department	2019 NIFA Approved Expenses (in Millions)	Main Functions/Responsibilities
Emergency Management	\$ 1.0	The Office of Emergency Management (OEM) has the statutory responsibility to coordinate all County emergency response plans. OEM's responsibilities are to identify vulnerabilities, effectively mitigate disasters, provide public education, respond to all hazard emergencies, and facilitate the recovery of Nassau County in the event of a disaster. As the lead agency, OEM establishes relationships with local, State, Federal, and private entities to develop, maintain, and implement Nassau County's Comprehensive Emergency Management Plan.
Fire Commission	\$ 25.3	The Fire Commission is the primary liaison between County government and the seventy-one fire departments that comprise our Nassau County Fire Services. The Fire Commission's three main components include the Nassau County Fire Marshal's Office, Nassau County Fire Communications, and Nassau County Fire/Police EMS Academy.
Health Department	\$ 163.0	The Nassau County Health Department mission is to promote and protect the health of all who live, work and play in Nassau County. They lead a public health system that works to create healthy communities.
Human Rights	\$ 0.5	To achieve its mission, the Commission on Human Rights: <ul style="list-style-type: none"> • Investigates complaints of discrimination • Enforces County, State and Federal Human Rights laws • Addresses community issues through educational initiatives and outreach
Human Services	\$ 38.6	The Department of Human Services comprises the Office of Mental Health, Chemical Dependency and Developmental Disabilities Services, the Office for the Aging, the Office for Youth Services and the Office for the Physically Challenged. The mission is to ensure that there is a full continuum of services offering the highest quality of care possible. The Office also fosters the provision of services for the developmentally disabled that allows them to reach their potential for autonomous functioning and self-sufficiency. <ul style="list-style-type: none"> •The mission of the Office for the Aging (OFA) is to provide information, guidance and coordination of services necessary for seniors to remain safely at home and be connected to the community. The office develops programs to meet the needs of older citizens and provide assistance to individuals of all ages who require long-term care services. •The Mission of the Office for Youth Services (OYS) is to promote self-esteem, positive values, morals, citizenship and dignity, as well as physical, social, and mental well-being among the youth of Nassau County. •The Mission of the Office for the Physically Challenged (OPC) is to provide services with dignity and respect to persons with disabilities, serve as a disability rights advocacy agency, and provide comprehensive and cost-effective compliance with Federal, State, and local mandates. The OPC administers the NYS Handicapped Parking Permit Program and coordinates the Volunteer Enforcement Program with the Nassau County Police Department.
Information Technology	\$ 29.9	The Department of Information Technology (IT) provides technology service to its internal and external customers. IT serves as the central point for planning, implementing, and supporting technology initiatives and infrastructure in the County. The IT team establishes strategic directions for technology and telecommunications, encourages cross-agency partnerships that are mutually beneficial, and advocates best practices for operations and project management. The Department actively collaborates with other County departments and management to implement common technology solutions and services that enable efficient operations and delivery of County services, while maximizing the County's investment in technology.
County Legislature	\$ 11.0	To assist the residents of Nassau County by providing cost-effective, constituent services, enacting effective legislation, and providing oversight of all aspects of Nassau County Government.
Labor Relations	\$ 1.1	The Office of Labor Relations serves as the interface between the County and its workforce. Primarily, the Office is responsible for representing the County in matters involving the County's labor unions and any issue concerning their Collective Bargaining Agreements. It handles arbitrations, PERB actions and other labor-specific litigations and negotiations. The Office is also responsible for negotiating collective bargaining and interim agreements; administering such agreements; advising departments on how to achieve their goals consistent with such agreements; and assisting with labor-management concerns.
Minority Affairs	\$ 0.5	The Office of Minority Affairs (OMA) serves as an outreach center for minority resident concerns and issues. OMA assists Nassau County in improving delivery of quality of life services. It also helps administer Nassau County's Affirmative Action Program, the County's Minority and Women Business Enterprise (MWBE) program, the Disadvantaged Business Enterprise (DBE) Program, the Service-Disabled Veteran-Owned Businesses (SDVOB), and the US Department of Housing and Urban Development (HUD) Section 3 Economic Opportunities Program.
Medical Examiner	\$ 10.3	The Office of the Nassau County Medical Examiner (NCME) is a multi-disciplinary institution that performs medicolegal investigation of the death of any person who dies as a result of criminal violence, neglect, casualty, suicide, suddenly when in apparent health, when unattended by a physician, in any suspicious or unusual manner, or when application is made pursuant to law for a permit to cremate the body of a deceased person. The Medical Examiner certifies cause and manner of death by performing investigations and examinations including autopsies as necessary, and uses ancillary services such as toxicology, histology, neuropathology, anthropology, bacteriology, virology, photography, radiology, DNA, latent prints, and forensic dental examinations.
Public Administrator	\$ 0.6	The Nassau County Surrogate's Court entrusts the Office of the Public Administrator (PA) with the management and disposition of property on behalf of Nassau County residents who die intestate or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors of that will. The Office is responsible for managing all aspects of collecting and distributing estate assets, approximately 150 estates with a gross estate value of over \$30 Million.
Probation	\$ 23.4	Probation is a New York State-mandated function. The Probation Department offers crime victims a voice in the judicial system, provides information and services to the Courts, and assists in supervising and rehabilitating offenders. Probation Officers (POs) protect the community by intervening in the lives of offenders, by holding them accountable, offering guidance, and serving as a catalyst for positive change. Probation Officers are sworn New York State Peace Officers. The Probation Department consists of the Criminal and Family Divisions. Both provide court-mandated investigations and community supervision services. Probation generates approximately \$1.5 million a year in restitution surcharges and fees, which is used to defray local probation costs, as well as approximately \$2.6 million in State Aid and several hundred thousand dollars in Federal and State grants.

Findings and Recommendations

County Department Function & Responsibilities		
Department	2019 NIFA Approved Expenses (in Millions)	Main Functions/Responsibilities
Police Department	\$ 911.1	The Nassau County Police Department provides uniformed patrol police services in eight precincts, which cover approximately 85% of the geographical area of the County. Village and city police departments police the remaining areas of the County. In addition, the Department provides investigative services and certain specialized police services to all municipalities within the County in support of the local police departments. These special services include Detective Investigations, Community Affairs, Emergency Ambulance, Highway Patrol, Special Operations, Crisis Negotiation, Police Training, Applicant Investigations, and other services.
Human Resources	\$ 1.1	The Office of Human Resources is responsible for the development and administration of programs that directly affect all employees such as organizational development, compensation analysis, professional training, recruitment, benefit review and enhancement, performance analysis and management, wellness and value programs, and Human Resource Information Systems.
Parks, Recreation & Museums	\$ 29.7	The Nassau County Department of Parks, Recreation and Museums manages more than 70 parks, preserves, museums, historic properties, and athletic facilities comprising nearly 6,000 acres. The Department also offers cultural, historical, and environmental conservation programs through its museums and preserves. The County operates four museums directly.
Shared Services	\$ 1.0	The Department of Shared Services is responsible, under New York State Municipal Purchasing law, for the purchase of all materials, supplies, equipment, and services as covered by the County Charter for all County departments with the exception of the Board of Elections. The Department meets its responsibilities through applicable procurement procedures, price and vendor selections, placement of purchase orders, and procurement contract administration.
Public Works	\$ 282.2	The Department of Public Works (DPW) is organizationally divided into five components: Administration, Engineering, Operations, Fleet, and Real Estate. <ul style="list-style-type: none"> •The Administration Division provides overall leadership and direction of the Department. It also provides administrative support, fiscal management, staff development and management of human resources, information technology, and public information. Included in the Administration Division is the Capital Program Office, which develops and manages all County capital projects within the scope of the Multi-Year Capital Plan. •The Engineering Division administers, and coordinates engineering activities related to the public infrastructure of Nassau County. Engineering subdivisions include Water/Wastewater Engineering, Architectural Engineering, Traffic Engineering, Traffic Safety Division, Transit Division, Civil Engineering, & Planning. •The Operations Division administers and coordinates operational activities related to the public infrastructure of Nassau County. Operations subdivisions include Facilities Management, Road Maintenance Bridge Maintenance, Snow Operations, Drainage Maintenance, Mosquito Control, & Sign & Pavement Markings. •The Fleet Management Division administers and coordinates the County's fleet, vehicle-related equipment, machinery, and resources, e.g., fuel for all County departments except the Police and Corrections. •Real Estate administers and coordinates all real estate matters on behalf of the County in coordination with the County Attorney's office. It manages the County's leased properties, 40 landmark units for the Department of Parks, Recreation and Museums, and 60 residential units in Mitchel Field. It assists with other special projects such as appraising and negotiating the purchase of "open space" and other properties necessary for County purposes. The Division also negotiates the sale of surplus County property.
Records Management	\$ 1.4	The Office maintains records for the courts and numerous County departments through archival and micrographic services in accordance with New York State Archives and Record Administration guidelines and the New York State Office of Court Administration.
Office of Hispanic Affairs	\$ 0.2	The OHA coordinates resources for the Latino community to educate, empower, and integrate individuals to be self-sufficient participants in social, economic, and civic life. The Office establishes relevant links for the Latino community and community-based organizations with County departments. The Office helps determine the effectiveness and adequacy of services provided by departments, coordinates these services, and identifies emerging needs in the Latino community. OHA also facilitates partnerships, training, and support services for County departments to help ensure understanding and cooperation between the County and the Latino community.
Social Services	\$ 486.2	DSS comprises a group of integrated program areas to provide financial assistance to eligible individuals and families in Nassau County in compliance with Federal and State mandates. DSS offers comprehensive services that address the financial, health, social, employment, childcare, and safety issues that may affect an individual or family; through programs such as: Family Assistance, Safety Net Assistance (SNA), Food Stamp, Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps), Emergency Assistance to Families (EAF), Emergency Assistance to Adults (EAA), Employment, Medicaid, and Home Energy Assistance Programs (HEAP) <ul style="list-style-type: none"> • The Child Support Enforcement program establishes the initial child support obligation of a legally responsible individual as designated by Family Court, collecting support payments, and enforcing and modifying existing support orders • Providing employment and placement services to prepare public assistance recipients for long-term employment • Protecting individuals, such as children through Children Services (foster care), Preventive and Child Protective Services (CPS), and adults and families through Adult Protective Services (APS), by enforcing the child and adult abuse mandates of New York State Social Services Law
County Treasurer	\$ 2.9	The Treasurer is the County's Chief Fiscal Officer who acts as the custodian of all funds belonging to the County or in which the County has an interest. The Office is responsible for the issuance of all County debt and the investment of all County funds. Per the Comprehensive Annual Financial Report of the Comptroller (CAFR) for the fiscal year ended December 31, 2019 the Treasurer's office maintains \$1.11 Billion Dollars in County Bank Accounts. The Tax Division maintains County tax records, collects delinquent property taxes, and processes property tax refunds. This Division also conducts an annual tax lien sale and responds to Freedom of Information Law (FOIL). The Accounting Division processes the County payroll and vendor payments, receives Payment In Lieu of Taxes (PILOT) payments, verifies and approves all cash receipts, reconciles the County's bank accounts on a monthly basis, maintains records of all County debt (including Nassau County Interim Finance Authority (NIFA) issued debt), processes debt service payments, acts as custodian for court and trust funds, and issues all County checks. The Accounting Division also issues certificates of residency and collects special taxes, including the County's share of Belmont Park Admission fees, Entertainment Ticket surcharge, and Hotel/Motel taxes.
Veterans Service Agency	\$ 0.6	The Agency advocates on behalf of veterans and their dependents in the areas of compensation, pension, education, permanent & temporary housing, employment, vocational rehabilitation, burial, hospital care, assisted living, blind annuity, tax exemptions, veterans court and discharge upgrading.

Findings and Recommendations

The Government Accountability Office (GAO) has noted that insufficient numbers of staff with critical skills can be related to staff retirements as well as to insufficient recruitment and hiring. If not carefully managed, retirements and resignations can widen skills gaps or open new ones, adversely affecting departments' capabilities.²²

The Audit team noted a significant decline in the staffing of the HR department from 2002 through 2018, which could contribute to the ability of The Office of Human Resources staff to provide workforce planning and succession planning to departments, in addition to the implementing best practices throughout the County. Exhibit XV below shows the declining employee staffing trend in the HR Department from 2002-2018.

Exhibit XV



Audit Recommendations:

The Office of Human Resources should:

- a) Work with professional organizations to receive training on workforce planning, and succession planning;
- b) Conduct a Department-By-Department analysis and survey of departmental needs, including implementation of technology and consider implementing a strategic plan for the County's workforce. Such a plan should encompass skill gaps, staffing, workforce planning, and training;

²² United States Government Accountability Office (GAO), Human Capital: Improving Federal Recruiting and Hiring Efforts, GAO-19-696T.

Findings and Recommendations

- c) Review the current staffing configuration of Central HR and consider if additional positions are needed; and
- d) Consider more fully centralizing HR functions across the County to provide consistent implementation of HR procedures included the recommended workforce planning and succession planning.

AUDIT FINDING (11)

(11) The Office of Human Resources Did Not Hold Regular HR Representatives Meetings and Does Not Provide New Employee Document Kits to All Departmental HR Representatives

The Office of Human Resources has not furnished departmental HR representatives with a “kit” containing all required documents and forms needed to process a new County employee. The Office of Human Resources furnishes documents to the HR representatives via email, as new documents are added, or as prior documents/policies are updated. For example, on May 2, 2018, all HR representatives were emailed the County’s new Whistleblower Protection Notice and acknowledgement form. The HR representatives were advised to immediately incorporate the documents into their “new hire packets.” The Office of Human Resources provides departmental HR representatives with a Nassau County Employee Orientation Checklist, which lists the policies, certificate of completion forms, health insurance documents and miscellaneous information that should be provided to each new hire. The Office of Human Resources should provide departmental HR representatives with an updated full “kit” of the documents needed to process a newly hired County employee.

Auditors had been advised that meetings of departmental HR representatives, which had previously taken place quarterly, had not occurred for several years. However, once this audit began, several meetings were held: one in May 2018 and one in June 2019.

Audit Recommendation:

We recommend that:

- a) The Office of Human Resources provide each departmental HR Representative with a full and complete “New Employee Document Kit” containing every form, document and policy which should be distributed to new employees;
- b) The “New Employee Document Kit” should be made available online (County intranet) for HR representatives to access; and
- c) The Office of Human Resources schedule at minimum, bi-annual meetings with departmental HR Representatives, in order to provide valuable training and guidance.

Findings and Recommendations

AUDIT FINDING (12)

(12) For Many Years the Office of Human Resources Failed to Notify Employees About NYS Laws Against Retaliatory Actions and Protection From These Actions (Whistleblower Protection); the Current Policy Lacks Details on How an Employee Can File a Complaint

New hires and current employees should be advised of the laws providing them Whistleblower protections. The Office of Human Resources was not notifying County employees/new hires about the prohibitions against employers taking retaliatory action against employees who disclose information to a governmental body. A comprehensive Whistleblower Policy is an important anti-nepotism mechanism to protect County employees.

Three laws prohibit Employers from taking retaliatory action against public employees when they report a public health or public safety danger, an improper governmental action, or any violation of federal, state, or local law. The Office of Human Resources did not provide any instruction or guidance to the County work force regarding these laws, that include:

- Section 75-b of the Civil Service Law of New York State;
- Section 740 of the Labor Law of New York State; and
- the Nassau County Administrative Code

The Nassau County Administrative Codes states that this information will be provided when new employees are hired. Section 22-4.4, Section 7 states:

“Notification to Employees. Information about this provision and section seventy-five-b of the Civil Service Law and section seven hundred forty of the Labor Law shall be provided to all Nassau County employees and shall be included in the informational package provided to employees upon commencement of employment with the County”.

After this was brought to the attention of senior Office of Human Resources staff, by the Comptroller’s Office at the April 18, 2018 Audit Entrance Conference, the Office of Human Resources took immediate corrective action and distributed a whistleblower policy countywide. On May 2, 2018, the Office of Human Resources provided all departmental Human Resources representatives with a Whistleblower Protection Notice and an acknowledgement form. The HR reps were advised to immediately incorporate the documents into their new hire packets. On June 26, 2018 the Office of Human Resources provided departmental HR representatives with a revised Whistleblower policy.

The Whistleblower protection policy displayed in Exhibit XVI below does not fully describe the provisions of the Nassau County Admin Code Section 22-4.4. Exhibit XVI below is Nassau County’s current Whistleblower policy.

Findings and Recommendations

Exhibit XVI – Nassau County Whistleblower Protection Policy

WHISTLEBLOWER PROTECTION

(Revised 6/26/18)

As a Nassau County employee, you are protected by Administrative Code §22-4.4 (the “County Whistleblower Law”) against retaliatory personnel action for reporting any allegations of improper government action by a County officer, employee or agent that violates federal, state or local law or rules or regulations. Such allegations may be reported to your supervisor or department head, or to any appropriate governmental body, including but not limited to, the District Attorney (if the allegations involve criminal conduct), the County Board of Ethics, the Director of Human Resources, the County Executive or any Deputy County Executive, the Presiding Officer or Minority Leader of the Legislature, the County Attorney or the County Comptroller (if the allegation involves misuse of funds).

In order to assert a claim that you have suffered retaliation for having reported allegations of improper governmental action to a government official, you must: (i) reasonably believe the allegations to be true; and (ii) reasonably believe the allegations constitute improper government action that violates a federal, state or local law or rule or regulation.

If you believe that you have been subject to retaliation for disclosing improper government action, you may bring a civil action in a court of competent jurisdiction under the County Whistleblower Law within one year of the alleged retaliation.

As shown in Finding (7), when the Auditors conducted a review of employee’s personnel files for specific policies of the 69 files selected, the Auditors only found 41 (or 59%) of employees whose file contained a signed Whistleblower Acknowledgement form.

As noted, a comprehensive and readily available Whistleblower policy is an important anti-nepotism measure as it assures employees that they will be protected should they identify improper government actions, including instances of nepotism, and seek to report them.

Audit Recommendations:

The Office of Human Resources should:

- a) Comply with NYS Laws and the County Administrative Code and make sure every employee is aware of these laws and the County’s Whistleblower policy;
- b) Ensure that all Nassau County Employees have received the Whistleblower policy and Nassau County Administrative Code 22.4-4 and have the signed acknowledgement forms in their personnel files; and
- c) Post information about the Whistleblower policy and related laws on the Human Resources website so County Employees may refer to it when questions arise.

Findings and Recommendations

AUDIT FINDING (13)

(13) The Office of Human Resources Has Not Implemented a County Active Shooter Educational Program

As of January 2020, there is no Active Shooter Training, Policy or guidance for Nassau County employees even though the number of active shooter incidents across the country continues to increase.

The Federal Bureau of Investigation (FBI) identified an increasing trend in active shooter incidents from 2000-2018²³. Exhibit XVII below displays the number of incidents averaged per year.

Exhibit XVII – FBI identified Active Shooter incidents per year.

FBI Active Shooter Incidents	
Average Incidents per Year	
2000-2006	6.4
2007-2012	16.4
Actual Incidents per Year	
2013	17
2014 to 2016	20
2017	30
2018	27

Source: Federal Bureau of Investigation (FBI)

As the number of incidents increase year to year, it becomes more essential for organizations to create an Active Shooter Training program and to provide a safe work environment.

The Office of Human Resources advised the Auditors in August 2019 that they were providing training to some employees, including departmental Safety Marshalls and Public Safety representatives. However, Safety Marshalls and the Department of Probation advised the Auditors that they had not received training.

According to Newsday in August 2019, Suffolk County has begun training their County Employees and have held 26 active shooter training classes, training nearly 1,900 employees.

Auditors researched other Active Shooter Policies and found some websites below that offer training templates and very detailed policies which should be considered by Nassau County when creating its training policy. Below are some of those links:

²³ https://cops.usdoj.gov/html/dispatch/07-2019/mass_shootings.html

Findings and Recommendations

- **Center for Development of Security Excellence**
<https://www.cdse.edu/training/toolkits/>
- **FDNY Active Shooter Preparedness**
<https://www1.nyc.gov/assets/fdny/downloads/pdf/business/cof-f58-f59-active-shooter-and-medical-emergency-preparedness-curriculum.pdf>
- **Homeland Security Active Shooter Emergency Action Plan Guide**
<https://www.cisa.gov/sites/default/files/publications/active-shooter-emergency-action-plan-112017-508v2.pdf>
<https://www.cisa.gov/active-shooter-emergency-action-plan-video> -This video is one hour and 36 minutes in duration.
- **NYPD Active Shooter 2016 Analysis**
<https://www1.nyc.gov/assets/nypd/downloads/pdf/counterterrorism/active-shooter-analysis2016.pdf>
- **LA County Sheriff's Department Surviving Active Shooter**
<https://lasd.org/active-shooter/> - This video is 9 minutes in duration.
- **Suffolk County NY Police Shield Active Shooter Video**
<https://scpdshield.org/ActiveShooter.aspx> - This video is 1 hour 8 minutes in duration.
- **Run.Hide.Fight.® Surviving an Active Shooter Event**
<https://https://www.ready.gov/active-shooter> - This video links to YouTube from the website and is 6 minutes in duration.

When the Auditors visited the Nassau County Police Department, the PD stated they would be willing to expand the Active Shooting Training, which they hold at the Police Academy, to other County Departments.

Audit Recommendation:

The Office of Human Resources should collaborate with other federal/state/local governments and use preexisting Active Shooter Training resources, post them on the County HR website, and provide them to all employees.

AUDIT FINDING (14)

(14) Nassau County's Offices of Human Resources Consists of All Ordinance Employees, While Comparable Counties Use Tested Civil Service Employees

The Nassau County Office of Human Resources has only Ordinance employees which serve at the pleasure of the County Executive and can be removed or replaced at any time, while other comparable counties employ competitive class civil service employees in these positions. Through Civil Service processes, such employees have been tested to verify they meet the qualifications for the job and have experience in how their county works.

As of December 31, 2018, the Office of Human Resources was comprised of seven full-time and two part-time employees, all with ordinance status. Comparable counties, including Suffolk County, have a combination of competitive and non-competitive civil service employees.

Auditors noted the turnover rate for the Office of Human Resources was high when County Executive Administrations changed:

- 2009-2010: 63% staff reduction (19 to 7 employees)
- 2017-2018: 18% staff reduction (11 to 9 employees)

The vision of the Office of Human Resources is:

to maintain and build a healthy, proactive, and highly skilled workforce committed to excellence that reflects the diversity and talent of our community.

All positions at The Office of Human Resources are ordinance, including the Director, Deputy Director, and the Director of Equal Employment Opportunity.

Suffolk County has a “combined” Department of Human Resources, Personnel and Civil Service, which reports to the County’s Legislature and County Executive. The Auditors noted that in Suffolk County, the Director of Human Resources is an open-competitive position. Some positions in the Department, such as the Affirmative Action Officer, are non-competitive.

During the change of County Executive administrations, there can be significant turnover of staff throughout the County (see Exhibit II for a list of departments with a large number of Ordinance employees). Having permanent competitively tested employees in The Office of Human Resources, rather than appointed Ordinance staff, could provide important continuity. The County is bound by a myriad of local, state and federal laws and regulations related to hiring.

Having this kind of continuity in the Office of Human Resources is also an important anti-nepotism measure in that it assures fair and proper management of hiring as administrations change.

Findings and Recommendations

Audit Recommendations:

We recommend that the Office of Human Resources work with County Officials and the Civil Service Commission to consider establishing competitive titles for certain positions within the Office of Human Resources to ensure continuity of qualified individuals and staff experience.

Appendix A - Local Law 14-2003

17-03

AS Amended

Introduced by Legislators Kevan Abrahams, Judy Jacobs, Lisanne Altmann, Roger Corbin, Dave Denenberg, Craig Johnson, Brian Muellers, Joe Scannell, Jeff Toback, Mike Zapson, Peter Schmitt, Fran Becker, John Ciotti, Dennis Dunne, Norma Gonsalves, Edward Mangano, Vincent Muscarella, Richard Nicoletto, and Salvatore Pontillo

LOCAL LAW NO. 14 - 2003

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION TO THE SCREENING OF CURRENT AND PROSPECTIVE EMPLOYEES AND THE PERSONNEL OF COUNTY SERVICE PROVIDERS WHO WORK WITH MINORS.

Passed by the Nassau County Legislature on July 14, 2003
Voting: 19, nays: 0, abstained: 0

Became a law on July 28, 2003 with the approval of the County Executive.

WHEREAS, the Legislature wishes to review the criminal history records of current and prospective employees of the County, as well as the personnel of County service providers, who will work with minors;

WHEREAS, the Legislature intends to enter into an agreement with the State Department of Criminal Justice Services (DCJS) to obtain such records upon the submission of fingerprints; now, therefore

BE IT ENACTED by the Nassau County Legislature as follows:

Section 1. Chapter XXII of the Nassau County Administrative Code is amended by

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adding a new section 22-16 to read as follows:

§22-16. Screening of employees.

- a) Any applicant for employment with the County and any employee who has not heretofore been fingerprinted by the County shall be fingerprinted, in accordance with rules established by the director of human resources if, in the course of county employment, such person will be required to come into unsupervised or regular and substantial contact with minors. For purposes of this section, a minor is any person under eighteen years of age.
- b) Fingerprints taken pursuant to this section shall be submitted to DCJS for a criminal history record check. Where the criminal history of a current employee reveals a conviction of a crime, the County may terminate such employee or otherwise remove such employee from any position or duties involving unsupervised or regular and substantial contact with minors, consistent with Article 23-A of the Correction Law, the Civil Service Law and applicable collective bargaining agreements. Where the criminal history of an applicant reveals a conviction for a crime, such applicant may be denied employment in a position requiring unsupervised or regular and substantial contact with minors, consistent with Article 23-A of the correction law.
- c) The director of human resources, with the assistance of department heads, shall, within sixty days of the effective date of this local law and on or before July first of every year thereafter, file with the clerk of the legislature a list of all positions and titles for which such fingerprinting is required based on a determination that the position or title is likely to require the employee to come into unsupervised or regular and substantial contact with minors. The director may amend the list at any time as new positions or titles are created or upon receipt of new information about a title or position.
- d) A fee of \$12, or as otherwise determined by the processing agency, shall be charged each applicant for fingerprinting conducted by the police department pursuant to this section; provided however that such fee shall not be applicable to current employees required to submit to fingerprinting.
- e) The director of human resources shall notify all applicable current employees and applicants of the fingerprinting requirement. The director of human resources shall develop a form to be provided to all applicants and current employees who will be required to submit to fingerprinting. Such form shall inform the applicants and current employees of the purpose of

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the fingerprinting requirement, and that the County will review such information pursuant to this section. Such form shall also inform the applicants and current employees of the right and procedure necessary to obtain, review and seek correction of his or her criminal history information and shall provide a space for the current employee or applicant to indicate his or her consent to such request for fingerprints. Within the bounds of applicable law, the County may, in its discretion, deny employment of an applicant, or terminate employment of a current employee who does not consent to the County's fingerprint request.

f) Notwithstanding the foregoing provisions of this section, the director of human resources shall waive the requirement for the taking of fingerprints of current employees in order to obtain criminal history records if such requirement is in contravention of a current labor agreement and the County is unable to reach agreement with the appropriate unions concerning such fingerprinting.

g) Notwithstanding the foregoing provisions of this section, employees may be temporarily assigned to positions involving contact with minors while the results of the criminal history record check are pending, but shall not be permitted to have unsupervised contact with minors during such time.

Section 2. Chapter XXII of the Nassau County Administrative is amended by adding a new section 22-17 to read as follows:

§ 22.17 Screening of personnel of service providers.

a) To the extent permitted by federal and state law, all contracts with the County of Nassau shall provide as follows: that all current and prospective personnel of the contractor who, in carrying out the contract, will have unsupervised or regular and substantial contact with minors, shall be fingerprinted by the Nassau County police department; that for the purposes of this section, the final determination of whether contact with a minor constitutes "unsupervised or regular and substantial contact" shall be made by the head of the department charged with administering the contract; that fingerprints taken pursuant to this section shall be submitted to DCJS for a criminal history record check; and that where the criminal history record of any personnel reveals a conviction for a crime, the head of the department charged with administering the contract may direct the provider to remove such personnel from duties involving unsupervised or regular and substantial contact with minors, consistent with Article 23-A of the correction law; that within five (5) business days of making any changes that

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involve adding or removing personnel who have unsupervised or regular and substantial contact with minors, the contractor shall notify the County Department from which it is receiving funding in writing that such addition or removal has occurred, and the basis for such addition or removal; and that failure of the contractor to comply with any of the provisions of this subdivision or a lawful order of a department head to remove personnel from duty pursuant to this subdivision, shall constitute a material breach of the contract. For purposes of this section, "personnel" shall include any owner, employee, volunteer, board member, officer, or other person carrying out services on behalf of the contractor in furtherance of the County contract and "minor" is any person under the age of eighteen.

b) A fee of \$12, or as otherwise determined by the processing agency, shall be charged each applicant for fingerprinting conducted by the police department pursuant to this section, providing; however, that such fee shall not be applicable to current employees required to submit to fingerprinting.

c) Notwithstanding the foregoing provisions of this section, the head of the department charged with administering a contract may temporarily approve a contractor's assignment of personnel to positions involving contact with minors while the results of the criminal history record check are pending, but shall not allow such person to have unsupervised contact with minors during such time.

Section 3. This local law shall take effect immediately.

APPROVED JUL 28 2003
Thomas R. Suozzi
County Executive

Thomas R. Suozzi

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Appendix B - Timeline of HR Communications During COVID-19 Pandemic

Timeline of HR Communications During COVID-19 Pandemic²⁴

County Operations PHASE 1 (March 16 - 17)		
Date	Type	Title/Summary of Content
3/3/2020	Letter from the Office of the County Executive	Nassau County Department of Health is Closely Monitoring the Emerging COVID-19 Coronavirus Outbreak The County’s Department of Health has been diligently monitoring the situation and will continue to follow State and Federal guidelines in monitoring travelers that fall under the federal travel order. <u>As of now the risk of contracting Coronavirus in our community remains low.</u> Nassau County Human Resources will be providing guidance on leave options.
3/13/2020	Memos from the Chief Deputy County Executive and HR Office	Health and Safety of County Employees These two memos communicated the <u>importance of minimizing the number of employees in office settings</u> in order to reduce the density among County work locations and included the “ <u>Employee Bulletin HR-2020-COVID19-02</u> ” guidelines for employees not employed by health and law enforcement departments in relation to the outbreak of COVID-19. The goal, per these memos, was to help <u>Nassau County office settings with regards to essential employees, non-essential employees, essential/non-essential employees definitions, reduction of services at some of the public and constituent-facing offices,</u> general guidelines for the Department of Health, and <u>employees' work schedules</u> following the closure during March 16-20.
3/17/2020	HR Office Memo	Continuity of Government During the COVID-19 Virus (Phase II) Per this memo, in light of the <u>Governor's Executive Order No. 202.4</u> regarding <u>reducing the workforce</u> , Nassau County was going to take additional measures to curtail the spread of COVID-19. In the <u>County's Phase II plan</u> , the County was to <u>identify additional non-essential employees</u> . For these reasons, the protocol for non- law enforcement employees, effective <u>Wednesday, March 18, 2020 to Wednesday, April 1, 2020</u> based upon the Governor's Executive Order: Essential Employees - will report to offices where applicable, work from home or other remote location. Non-Essential Employees were asked to work from home.

County Operations PHASE 2 (March 18 - 23)		
Date	Type	Title/Summary of Content
3/23/2020	HR Policy/ Procedure – 05	Working Remotely, including Telecommuting, During the COVID-19 Emergency This policy referred to <u>(NYS) Governor's several Executive Orders impacting local governments</u> , including the County, superseding in part related declarations by local governments, relating to the scope and manner of the provision of public services

²⁴ County HR communications in this listing are provided as examples for reference point. As such, they do not represent all the communications issued by County HR during COVID-19 Emergency.

Appendix B - Timeline of HR Communications During COVID-19 Pandemic

during the COVID-19 emergency, including mandates reducing the number of people physically performing services in work locations throughout the State, including the County. NIFA has, likewise, expressed to the County its concerns about the County’s need to continue providing government services and continuing financial viability in light of the ongoing COVID-19 emergency. The County Executive has, accordingly, directed that the County attempt to continue to provide government services where possible through working remotely, including telecommuting, during the COVID-19 emergency.

County Operations PHASE 3 (March 24 to July 2020)

Date	Type	Title/Summary of Content
3/24/2020	HR Office Memo	Continuity of Government During the COVID-19 Virus (Phase III) On this Memo, HR was communicating to employees that the County is continuously monitoring the outbreak of COVID-19 and taking precautionary steps, such as reducing the density of the County workforce in an office setting, in an effort to curtail the spread of the virus. <u>The County will continue to maintain reduced staffing levels in an office setting through, at least, Wednesday, April 15, 2020, based upon the Governor’s Executive Order (202.4).</u>
3/24/2020	HR Office Memo	Continuity of Government Amidst COVID-19 Reduced Density Levels (Phase III) Department and Agency Heads are required to ensure that each employee authorized to work remotely has been provided with, and is in receipt of, the <u>County-wide Procedure HR-05, Working Remotely, including Telecommuting, During the COVID-19 Emergency.</u> All employees must continue to adhere to all applicable County policies. Employees were asked to <u>continue to maintain reduced density in all office settings and provide work assignments that can be completed remotely, where possible.</u> This arrangement will remain in effect <u>until further notice.</u>
3/25/2020	HR Office Memo	COVID-19 - Timekeeping for Employees (CSEA, Ordinance, Part-Time, Seasonal) On this Memo, HR communicated general guidelines regarding banking of compensatory time - As the County continues to maintain decreased staffing in office settings and employs Countywide Policy HR-05, Working Remotely, including Telecommuting, During the COVID-19 Emergency, it is important to account for those hours worked remotely, as well as those conducted at the workplace.
4/1/2020	HR Office Memo	New State and Federal COVID-19-Related Leave Laws On this memo, HR informed employees on recent legislation at the State and Federal levels providing new leave options for Nassau County employees who are affected by the COVID-19 pandemic: <u>New York COVID-19 Paid Sick Leave and Families First Coronavirus Response Act (FFCRA).</u>
4/13/2020	HR Office Memo	Continuity of Government During the COVID-19 Virus (Phase III Continued) & Direct Deposit/E-Send Enrollment The recent adaptations to County operations instituted in “ <u>Phase III</u> ” have been critical in mitigating the effects of the COVID-19 public health emergency on the County’s workforce, as well as our community.

Appendix B - Timeline of HR Communications During COVID-19 Pandemic

**County Operations PHASE 3
(March 24 to July 2020)**

Date	Type	Title/Summary of Content
		<p>In order to continue the measures put in place, and in an effort to comply with the Governor’s <u>Executive Order (202.14)</u>, the County will be <u>extending Phase III operations and will continue to maintain reduced staffing levels in office settings through, at least, Wednesday, April 29, 2020.</u></p>
4/15/2020	HR Office Memo	<p>State-Mandated Use of Face Coverings for Essential Employees On April 12, 2020 Governor Andrew Cuomo issued Executive Order, 202.16. The Order requires essential employees present in the workplace of essential businesses or entities be provided and wear face coverings when in direct contact with customers or members of the public. <u>Executive Order 202.16 is effective Wednesday, April 15, 2020 at 8:00 PM through Tuesday, May 12, 2020.</u> As such, <u>all County Departments and Agencies are required to provide face coverings (surgical/ear loop masks) to all employees whose work involves contact with the public.</u> This Memo also included further guidelines on this requirement.</p>
4/27/2020	HR Employee Bulletin HR-2020-COVID19-06	<p>Further Extension of Phase III County Operations The County’s Phase III plan which reduced staffing levels in office settings has proven effective. Our continued efforts of instituting precautionary measures can help further decrease the number of cases, as well as help ensure the health and safety of our county workforce. <u>As such, and in an effort to comply with the Governor’s Executive Order (202.18), the County will be further extending Phase III operations and will continue to maintain reduced staffing levels in office settings through, at least, Friday, May 15, 2020.</u></p> <p>Phase III and the applicability of the Working Remotely, including Telecommuting, During the COVID-19 Emergency Policy shall remain in effect and be utilized County-wide until further notice.</p>
5/8/2020	HR Office Memo	<p>Overtime Payroll Processing Changes This memo provided county employees with information on <u>new practices</u> required to ensure proper <u>payroll processing.</u></p>
5/11/2020	HR Office Memo	<p>COVID-19 Antibody Testing for Essential Employees HR communicated that <u>Employee Bulletin HR-2020-COVID19-07</u> - In accordance with New York State Executive Order 202.19 and New York State Department of Health memorandum, dated April 26, 2020, Updated Interim Guidance: Protocol for COVID-19 Testing Applicable to All Health Care Providers and Local Health Departments, the Nassau County Office of Emergency Management (OEM) is working, in conjunction with Northwell Health, to provide <u>Antibody Testing for COVID-19.</u> <u>The testing has already been made available to a listing of government workers from the County, Cities, Towns, and Villages within Nassau County who directly interact with the public while working.</u> <u>Testing for all other “Essential”</u></p>

Appendix B - Timeline of HR Communications During COVID-19 Pandemic

**County Operations PHASE 3
(March 24 to July 2020)**

Date	Type	Title/Summary of Content
		<u>County employees is now available.</u> Testing dates for “Non-Essential” personnel will be announced at a later date via an updated employee bulletin.
5/13/2020	HR Office Memo	Continuation of Phase III County Operations On this Memo, HR communicated employees that in an effort to continue to combat the virus and focus on the safety of the County workforce, and also to comply with the <u>Governor’s Executive Order (202.29)</u> , the County will further extend Phase III operations and will continue to maintain reduced staffing levels in office settings through, at least, Saturday, June 6, 2020. Phase III and the applicability of the Working Remotely, including Telecommuting, During the COVID-19 Emergency Policy shall remain in effect and be utilized County-wide until further notice.
5/20/2020	HR Office Memo	COVID-19 Antibody Testing Available for All County Employees Antibody Testing previously announced in <u>Employee Bulletin HR-2020-COVID19-07</u> issued on May 11, 2020 has now been expanded to include “Non-Essential” employees.
6/01/2020	HR Employee Bulletin HR-2020-COVID19-10	“New York Forward” Phase Two Preparations This Bulletin (HR-2020-COVID19-10) addressed <u>Governor Cuomo’s “New York Forward” initiative as a phased approach to re-opening regions throughout the State of New York (State)</u> . Long Island region successfully satisfied the criteria to enter Phase One of the Governor’s re-opening plan, and the Governor announced that County operations will be included in Phase Two of the regional re-opening. With this announcement, and the issuance of Executive Order 202.35, the County informed employees that it will continue to maintain reduced levels in office settings (County Phase III operations) until further notice. Other guidelines regarding employees needing other leave were also communicated on this Memo.
6/19/2020	HR Employee Bulletin HR-2020-COVID19-11	“New York Forward” Phase Two Update Nassau County is on track for <u>Governor Cuomo’s “New York Forward” phased reopening plan, and effective June 24, 2020, County departments and agencies will be permitted to bring those employees working remotely back to on-site County operations.</u> Therefore, in accordance with Phase Two guidance, <u>County facilities will need to maintain 50% of maximum occupancy of a given office area.</u> This change will allow a number of <u>employees to return to on-site operations on Wednesday, June 24, 2020.</u> Accordingly, Departments will be notifying employees of any scheduling changes and may, at the Department’s discretion, permit remote work pursuant to approved and continued use of policy HR-05, Working Remotely, including Telecommuting, During the COVID-19 Emergency. Safety measures that employees will need to take in order to comply with Phase Two requirements include physical distancing, protective equipment, hygiene/cleaning, communication, and screening.

Appendix B - Timeline of HR Communications During COVID-19 Pandemic

**County Operations PHASE 3
(March 24 to July 2020)**

Date	Type	Title/Summary of Content
		The expiration of Phase Two guidelines has not been announced by New York State. As such, <u>the applicability of the guidelines contained in this memorandum will continue until further notice.</u>
7/17/2020	HR Employee Bulletin HR-2020- COVID19- 12	<p>Travel Advisory Quarantine Order</p> <p>On this bulletin, HR communicated employees that <u>effective June 25, 2020, New York State Executive Order 205 required (in part) that any individual entering New York will be required to quarantine for a period of fourteen (14) calendar days consistent with the Department of Health regulations for quarantine, if traveling from a state(s) with a positive test rate higher than ten (10) per one-hundred thousand (100,000) residents, or: higher than a ten (10%) percent positivity rate, over a seven (7) day rolling average. This bulletin also referred to the listing of all the states that meet the criteria for required quarantine (County HR provided updates for subsequent changes to this state listing).</u> The bulletin included further guidelines and recommendations for employees to comply with this requirement.</p>

Appendix C -- Nassau County Employee Orientation Checklist (2018)



Nassau County Employee Orientation Checklist

EMPLOYEE INFORMATION

Name: _____ Start date: _____
Department: _____ Salary: _____
Title: _____ Manager: _____

POLICIES

- Workplace Violence Policy, Acknowledgement Form and Online Training Guidelines
- Equal Employment Opportunity Policy, Acknowledgement Form and Online Training Guidelines
- Family Medical Leave Act Policy and Acknowledgement Form
- Nassau County Code of Ethics Policy and Acknowledgement Form
- Motor Vehicle Policy, Acknowledgement Form and Online Training Guidelines
- County-wide Email Policy and Acknowledgement Form
- Drug and Alcohol Free Workplace Policy and Acknowledgement Form
- Whistleblower Protection Notice and Acknowledgement Form

CERTIFICATE OF COMPLETION FORMS

- Preventing Sexual Harassment
- Preventing Employment Discrimination
- Workplace Violence
- Motor Vehicle Risk Management

HEALTH INSURANCE

- Empire 503 Form
- Claim for Out-of-Network Form
- AETNA Enrollment Form
- Health Insurance Rate Sheet
- Health Insurance Benefits Summary Page
- Prescription Drug Information Booklet
- Buyback
- Dental Enrollment Form
- Dental Providers List
- Dental Plan Summary
- Vision Enrollment Form
- Vision Providers List
- Vision VDT Voucher

MISC.

- New Employee ATTR Form
- W4 – Federal
- W4 – NYS Form
- I9
- NYS Retirement Application
- NYS Retirement Beneficiary Form
- Employee Parking Permit Application
- Prior Service Credit Notification
- Request for County ID
- Oath of Office Cards
- NCFCU Brochure
- Deferred Compensation Packet/Forms
- FSA Enrollment Form
- Parking
- Holiday Memos
- Employees Time and Leave Record Form
- Emergency Contact Card
- Notification to Return County Property
- Work Schedule Sign-off
- Direct Deposit Form
- Employee Assistance Plan Pamphlet (EAP)

Appendix D - Auditors' Follow Up Comments on Human Resources Responses

Appendix D contains an analysis of the Nassau County Office of Human Resources' responses to the Draft Audit report and the Auditors' follow up comments to the Nassau County Office of Human Resources' responses. Nassau County Office of Human Resources' full response letter as submitted is included in Appendix E. Please also note that typographical errors contained in the responses were not corrected in the Auditors' response analysis below.

The Office of Human Resources Comments on the Background; Introduction

The Office of Human Resources facilitates and is responsible for the development and administration of programs that directly affect all employees, such as organization development, professional training, recruitment, benefit review and enhancement, performance analysis and management, wellness and value programs, compliance with Federal, State and County laws and policies, and ensuring that contractual bargaining agreements (CBA's), associated Memorandum of Agreements and Understanding (MOA/MOU), and applicable Ordinances, are implemented and adhered to, Countywide.

The Office also has oversight of the maintenance of the County's Human Resources Information Systems (HRIS), such as PeopleSoft. As you are aware, and with the cooperation of the Office of the Comptroller, the County's efforts in developing the PeopleSoft Enterprise Resource Planning project went live in September 2020. This was a monumental achievement that led to the integration and updating of numerous County processes including civil service, human resources, payroll, benefits, and timekeeping. After many years of development, this accomplishment was made more significant due to the fact that it was made possible during the height of the COVID-19 Pandemic. The Office of Human Resources maintained our commitment to implementing PeopleSoft while managing the County workforce during an unimaginable time, a mammoth task.

Whereas the Office of Human Resources is an Office under the County Executive, and as is noted on Page 1 of this audit, the County's human resources functions are a decentralized operation. Similar to payroll and health benefits functions that fall under the purview of the Office of the Comptroller, each County Department or Agency may designate an individual(s) that acts as an extension of Office of Human Resources and/or Office of the Comptroller to carry out the day to day functions of each individual Department. These individuals act as liaisons between a departments employees and "central" human resources, payroll and benefits, and work to ensure that the daily operations of the departments continue.

Each department is a separate appointing authority and is responsible for the hiring of all employees in their department. The Office of Human Resources does work collaboratively with Nassau County Civil Service and the Office of the County Attorney, to offer assistance and guidance to the appointing authorities of each Department and Agency, when needed. There is a distinction between the Office's role in hiring practices and the responsibilities of other County Departments and Agencies which will be further clarified in the responses to this audit.

AUDIT FINDING (1)

(1) The Office of Human Resources Lacks Policies to Ensure that Nassau County Code of Ethics Requirements Concerning Nepotism (Hiring and Supervision of Relatives) are Being Monitored and Enforced by Departments

Audit Recommendations:

We recommend that the Office of Human Resources:

- a) Develop policies and procedures for monitoring and enforcement by departments of the Code of Ethics requirements concerning nepotism (hiring and supervision of relatives) such as creating standard questions for Departments to ask potential employees and those in their Department involved in the hiring process to ensure that no officer or employee of the County who is the potential employees' relative was involved in the hiring process or induced others in the hiring process; and
- b) Distribute written procedures for the hiring and supervision of relatives to all County departments.

Nassau County Office of Human Resources' Response to Recommendation 1

“The Nassau County Board of Ethics is responsible for the development of the guidelines and enforcement of the Nassau County Code of Ethics.

All Nassau County employees are provided with and must acknowledge receipt of the Nassau County Board of Ethics, Code of Ethics Booklet. Section 7 of the Code of Ethics Booklet specifically advises employees of Code of Ethics requirements concerning the hiring and supervision of relatives.

The Office of Human Resources will provide, by December 17, 2021, the Comptroller's recommendation(s) to the Nassau County Board of Ethics (Board) for further action as the Board of Ethics deems necessary. The Office of Human Resources will continue to provide the Code of Ethics to all new employees and require signed acknowledgment forms. All policies and procedures developed and established by the Board of Ethics will be disseminated accordingly.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 1

a) The Office of Human Resources in conjunction with the Civil Service Commission carries out essential functions in the hiring process for approximately thirty County departments. While the Board of Ethics is responsible for the development of ethical guidelines, as noted in our report, New York State Municipal Law Article 18 requires that: “the chief executive officer of a municipality adopting a code of ethics shall cause a copy thereof to be distributed to every officer and employee of his municipality.” It is the Office of Human Resources that performs this function for the County Executive. Furthermore, the County Code of Ethics requires that employees sign a statement acknowledging receipt of these ethical guidelines and that, **“Such statement shall be maintained in the employee’s personnel file” [Code of Ethics, Section 10(i)]** These provisions clearly place responsibility on the Office of Human Resources to assist in ensuring that these ethical guidelines are followed in the hiring process. Distributing these guidelines and making them known to employees is a major avenue to prevent unethical behavior such as favoritism in hiring. This is why the Code of Ethics, as a first line of defense in the hiring process, clearly states concerning nepotism that “no officer or employee of the County shall hire or induce others to hire a relative of such officer.” Such violations of the Code of Ethics cannot be prevented without ensuring that the process of distributing these guidelines to employees is complete.

Auditors noted during testing that:

- Only 52% of the Auditors sample of personnel files contained the acknowledgement of receipt of the Code of Ethics guidelines (see Finding 7); and
- Although the Code of Ethics was amended by the Legislature in 2017, no personnel files had the correct version which should have been distributed to department heads and departmental HR representatives.

b) We reiterate the need for the Office of Human Resources to work with the Nassau County Board of Ethics to develop and distribute written procedures for all departments to follow in the hiring and supervision of county employees.

AUDIT FINDING (2)

(2) The Office of Human Resources Did Not Request Civil Service Background Checks on 39 Employees Out of 78, or 50% of the Auditors' Sample, Deviating from County Policy

Audit Recommendations:

We recommend that the Office of Human Resources:

- a) Draft and adopt a more detailed background check policy and apply it consistently without exempting specific individuals;
- b) Assure that all current non-collective bargaining unit employees who did not receive a background check, complete the background check process;
- c) All new hires that are non-collective bargaining agreement employees receive a background check as per the County Directive; and
- d) All individuals transitioning to a high-level Ordinance position receive a background check.

Nassau County Office of Human Resources' Response to Recommendation 2

“The memos referred to in the audit are older and do not reflect current County practice. The current County practice requires background checks for non-bargaining unit candidates that are new to the County. There are no exemptions based on title in the County Executive branch departments of Nassau County. This practice is specific to non-bargaining unit members for County Executive departments and agencies only and may differ from the practice of other elected officials and their offices.

Please note that the County is unable to perform background checks on individuals that are currently employed unless there is a valid business reason related to a change in job functions and or responsibilities. The scope of the background check has been modified and adjusted to comply within the guidelines of all federal and state statutory requirements.

A post field audit review of background check records by the Office of Human Resources confirms that anyone appointed in County Executive departments and agencies who required a background in accordance with current practice have completed a County background check.”

Appendix D - Auditors' Follow Up Comments on Human Resources Responses

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 2

Auditors note that current practice needs to be written into adopted policies to ensure consistent application and fairness, equity and uniformity in hiring practices.

- a) We reiterate the need for the Office of Human Resources to draft and adopt a more detailed background check policy and apply it consistently without exempting specific individuals.
- b) We are pleased that a post field audit review of background check records was performed and that all background checks have been completed.
- c) We are pleased that the scope of the background checks has been modified and adjusted to comply within the guidelines of all Federal and State statutory requirements.
- d) We reiterate that when current non-Ordinance employees are being considered for department Ordinance positions, they receive a background check.

AUDIT FINDING (3)

(3) Nepotism Was Likely Involved in Hiring of Relative of Former County Executive's Friend/County Contractor

Audit Recommendations:

We recommend that the Office of Human Resources:

- a) Create policies and procedures that detect possible nepotism in hiring decisions. This may include the development of a questionnaire for all applicants to County positions requesting disclosure of relatives and friends that work for Nassau County, including the department they work in, to address any supervisory situations which may arise, and
- b) As a standard practice, refer matters related to nepotism to the Nassau County Board of Ethics for review and/or to seek an advisory opinion.

Nassau County Office of Human Resources' Response to Recommendation 3

*"This report **does not** make an actual finding of nepotism. The hiring agency did not violate the County's Code of Ethics, as the individual hired did not report to a relative and/or did not own a business that did business with the County.*

The County does not respond to findings that are not factual and based on speculation. The information contained about this employee, specifically their performance, is disputed as the

Appendix D - Auditors' Follow Up Comments on Human Resources Responses

information provided to the Auditors could be considered "hearsay" and based on speculation. Job performance, or any lack thereof, would have been documented.

Additionally, County payroll records indicate that in 2010, compensation for the title of Manager Budget Analysis was at/around \$85,000 to \$88,883. It appears that this individual's salary was comparable to other employees in the same title.

As a standard practice, matters related to the hiring and supervision of relatives are referred to the Nassau County Board of Ethics for opinion."

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 3

Auditors note that our conclusions were based on a known relationship between the employee and a County Vendor and clearly articulated representations made to the Auditors concerning the employees work history.

- a) We reiterate that the Office of Human Resources create policies and procedures that detect possible nepotism in hiring decisions. This may include the development of a questionnaire for all applicants to County positions requesting disclosure of relatives and friends that work for Nassau County, including the department they work in, to address any supervisory situations which may arise.
- b) We are pleased that as a standard practice matters related to the hiring and supervision of relatives are referred to the Nassau County Board of Ethics for opinion, however, it does not appear that this was done in this instance.

AUDIT FINDING (4)

(4) Over 40 Ordinance Employees Were Moved into Civil Service Positions and Placed in Non-Competitive Job Titles Prior to the 2018 Change in County Executive Administration

Audit Recommendation:

We recommend the Office of Human Resources work with Civil Service to create written policies and procedures for the movement of employees from appointed to classified positions as transparency in policies and procedures and equally applying policies to all employees is an important anti-nepotism measure.

Nassau County Office of Human Resources' Response to Recommendation 4

"The changing of positions for the 40 noted employees were made in accordance with an established Memorandum of Agreement between the County and applicable bargaining unit and/or in accordance with Civil Service Law.

Appendix D - Auditors' Follow Up Comments on Human Resources Responses

To clarify, the 12 employees serving as Deputy County Attorney were appointed, not reclassified, to the established titled of Assistant County Attorney. The title of Assistant County Attorney was established in 1967, as a Grade 12 position, and is an approved title under Nassau County Civil Service Commission for the Office of the County Attorney. The 12 individuals noted, resigned from their Exempt, Ordinance position of Deputy County Attorney, and were subsequently appointed to the Non-Competitive title of Assistant County Attorney. There was no reclassification or amendments to existing titles at the time of those personnel changes.

The 26 Community Service Representatives were also not “reclassified.” These individuals did not change their Nassau County Civil Service established classification or grade, the position remained ungraded and non-competitive. The title was moved into the bargaining unit, pursuant to a Memorandum of Agreement between the County and Civil Service Employees Association (CSEA).

The Office of Human Resources does not establish the classification of any title. Classifications of titles are expressly the responsibility of the Nassau County Civil Service Commission, who determines the appropriate classification in accordance with New York State Civil Service Law.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 4

We acknowledge that there was an agreement between the County and applicable collective bargaining units. Auditors were told by the Executive Director of Civil Service that the title of Assistant County Attorney had not been used for several years. Further there is currently **no job specification** for this position on the Nassau County Civil Service website under Non-Competitive job descriptions.

The Community Services Representatives who were classified as Exempt employees became Non-Competitive, which is a reclassification per Civil Service.

We reiterate that the Office of Human Resources work with Civil Service to create written policies and procedures for the shifting of employees from appointed to classified positions. Transparency in policies and procedures, and equal application of policies to all employees is an important anti-nepotism measure.

AUDIT FINDING (5)

(5) The Office of Human Resources is Not in Compliance With Local Law No. 14-2003, By Failing to File an Updated List of Employees Subject to Fingerprinting With the Clerk of the Legislature

Audit Recommendations:

The Office of Human Resources should:

- a) Comply with Local Law No. 14-2003 by submitting an updated list of job titles that require fingerprinting to the Clerk of the Legislature as quickly as possible; and
- b) Establish written procedures to ensure that an annual review is performed to add any new and/or updated job titles requiring fingerprinting to an updated list, to be submitted to the Clerk of the Legislature. The procedures should provide for the Office of Human Resources to work with Civil Service to obtain information on new or updated positions and titles, which should be reviewed to determine if they include contact with minors, and thus should be added to the list.

Nassau County Office of Human Resources' Response to Recommendation 5

“On November 17, 2021, the Office of Human Resources filed an updated list of job titles requiring fingerprinting in accordance with Local Law 14-2003 with the Clerk of the Legislature. In preparing this list, a review of current job titles was made to determine which titles involved contact with minors.

Pursuant to the requirements of Local Law 14-2003, on an annual basis in the month of June, the Office of Human Resources will review the then current job titles to determine which titles involve contact with minors. Annually, in July, the Office of Human Resources will continue to provide and file an updated report with the Clerk of the Legislature in accordance with Local Law 14-2003.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 5

- a) We are pleased that as a result of this finding, on November 17, 2021 the Office of Human Resources filed an updated list of job titles requiring fingerprinting.
- b) We are pleased that the Office of Human Resources has stated that on an annual basis in the month of June, they will review the current job titles to determine which titles involve contact with minors. We are also pleased that annually, in July, the Office of Human Resources will continue to provide and file an updated report with the Clerk of the Legislature in accordance with Local Law 14-2003.

AUDIT FINDING (6)

(6) The Office of Human Resources Does Not Have a Comprehensive Human Resources Policy & Procedures Manual

Audit Recommendation:

The Office of Human Resources should complete a comprehensive Human Resources Policy Manual for distribution to all employees and make these policies available online. Consideration should be given to including a social media policy, cell phone policy, vacation leave policy and a policy covering the use of prescription medications by County vehicle and equipment operators.

Nassau County Office of Human Resources' Response to Recommendation 6

“The County has issued formal policies covering Family Medical Leave Act, Equal Employment Opportunity and Reasonable Accommodation, and Motor Vehicle Use. All policies are distributed to employees and are available online. Employees can refer to their respective contractual bargaining agreement for any specific policies or practices that apply to members of their bargaining unit. The Office will continue to make a comprehensive employee handbook and will distribute and post accordingly after it’s completed, estimated to be on or before July 1, 2022. Special consideration will be given to a social media and cell phone policies. Policies regarding time and leave benefits are contained in each contractual bargaining agreement or in Ordinance 543, as amended.

All County vehicle and equipment operators must adhere to the County’s existing Drug & Alcohol Policy, Motor Vehicle Policy, as well as all applicable State laws and regulations. Please also note that all Commercial Driver’s License (CDL) operators are regulated by the U.S. Department of Transportation regulations.

In addition, the County has posted in each work location formal notifications for all employees regarding their rights under all applicable labor and employment laws (i.e.: EEO laws, FMLA, etc.).”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 6

We are pleased that the Office of Human Resources has agreed to create a comprehensive Human Resources Policy Manual for distribution to all employees and make these policies available online.

AUDIT FINDING (7)

(7) Auditors Review of Employee Personnel Files Found Lack of Consistency From Department to Department and Missing Acknowledgements and Documentation

Audit Recommendations:

We recommend that the Office of Human Resources:

- a) Works with County Departments to ensure all Nassau County Employees and Officers have all the required training and up-to-date policy acknowledgments in their personnel files;
- b) Provides guidance to departmental HR representatives on what documents should not be included in employee personnel files, such as financial disclosure statements; and
- c) Provide more oversight over employee personnel files by establishing and provides guidelines to Departmental HR representatives regarding maintaining personnel files when employees transfer departments.

Nassau County Office of Human Resources' Response to Recommendation 7

“The Office of Human Resources will re-issue guidance to departments regarding material eligible for retention in a personnel file. It will also reinforce the need for departments to ensure that all acknowledgements are up-to-date. This will be completed by February 15, 2022.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 7

- a) We are pleased that the Office of Human Resources will work with County Departments to ensure all Nassau County Employees and Officers have all the required training and up-to-date policy acknowledgments in their personnel files.
- b) We are pleased that the Office of Human Resources will provide guidance to departmental HR representatives regarding materials eligible for retention in personnel files.
- c) We reiterate the need for clarification from the Office of Human Resources regarding maintaining personnel files when employees transfer departments.

AUDIT FINDING (8)

(8) Some Departmental Human Resources Representatives Normal Job Duties Do Not Include Specific Human Resources Responsibilities

Audit Recommendations:

We recommend that:

- a) The Office of Human Resources ensure that individuals with Human Resource skills are handling the HR responsibilities for each department;
- b) The Office of Human Resources create a training manual and distribute to all departmental HR representatives (See Finding 6);
- c) The Office of Human Resources conduct more in-depth training for HR representatives in each department to ensure that all are fully aware of roles and responsibilities for the position; and
- d) The Office of Human Resources train departmental HR representatives on anti-nepotism measures.

Nassau County Office of Human Resources' Response to Recommendation 8

“The Office of Human Resources does not appoint Departmental HR Representatives. Similar to those that serve as Departmental Payroll and Benefits Representatives, the appointing authority, identifies individuals in their Department/Agency to act in this capacity. In some instances, the same individual identified as the Departmental HR Representative also acts as a Departmental Payroll and Benefits Representative.

The Office of Human Resources will continue to disseminate information and provide necessary updates to Departments and their representatives. The Office of Human Resources will continue to be of assistance to all County departments and agencies. The Office of Human Resources will continue to provide additional resources and schedule in-depth training as warranted.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 8

- a) We acknowledge that the Office of Human Resources does not appoint departmental HR representatives, however, the Administration and County Departments should ensure that individuals with Human Resources skills are handling the HR responsibilities for each department.

Appendix D - Auditors' Follow Up Comments on Human Resources Responses

- b) We reiterate the need for a comprehensive training manual for departmental HR representatives which could also serve as guidance for departmental managers and leadership.
- c) We are pleased the Office of Human Resources will continue to provide additional resources and schedule in-depth training as warranted.
- d) We reiterate that the Office of Human Resources train departmental HR representatives on anti-nepotism measures.

AUDIT FINDING (9)

(9) The Office of Human Resources Lacks Standard Procedures to Ensure Fairness, Equity and Uniformity in Human Resource Processes Which Guards Against Favoritism and Nepotism

Audit Recommendations:

We recommend the Office of Human Resources:

- a) Prepare written job descriptions for each job title in their Department which identify the lines of reporting;
- b) Develop written guidance utilizing best practices for conducting interviews, including creating interview evaluation forms;
- c) Offer training to new and existing supervisors using best practices and including the County's procedures for Disciplinary actions; and
- d) Clarify the following County HR policies; cancer screening, donated leave and supplemental leave at half-pay.

Nassau County Office of Human Resources' Response to Recommendation 9

*“The Office of the Comptroller did **not** make a finding of nepotism.*

The Civil Service Commission is charged with the responsibility of preparing job specifications that list all job duties for all Civil Service titles. As mentioned in the audit, titles in the Office of Human Resources do not have an established Civil Service job specification. This is the same for titles in other County departments and agencies and is dependent on a titles Civil Service classification. Each appointing authority conducts the interviews for their staff based on the needs of the department pursuant to Civil Service Law. Each employee has received training regarding the EEO law mandates.

Appendix D - Auditors' Follow Up Comments on Human Resources Responses

When all employment and labor laws are changed and or modified, Human Resources notifies all HR representatives of the updates. The listed policies are contained in the collective bargaining agreements.

Again, Human Resources stresses that it is available to the department heads and human resource representatives on a continual basis to assist with any issue regarding dealing with and processing of the County policies.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 9

While Auditors are pleased that the Office of Human Resources in its response states that they are “available to the department heads and human resource representatives on a continual basis to assist with any issue regarding dealing with and processing of the County policies,” it seems from Human Resource’s response their responsibilities are much greater. Their response states that “the Office of Human Resources **facilitates and is responsible for the development and administration of programs that directly affect all employees**, such as **organization development, professional training, recruitment, benefit review and enhancement, performance analysis and management**, wellness and value programs, **compliance with** Federal, State and County laws and policies, and ensuring that **contractual bargaining agreements (CBA), associated Memorandum of Agreements and Understanding (MOA/MOU)**, and applicable Ordinances, are implemented and adhered to, Countywide” (emphasis added).

As such:

- a) While Auditors acknowledge that Civil Service has the responsibility to prepare job specifications, it is the responsibility of the individual departments to request updates to certain job specifications. Human Resources should have a job description for every position within their department to be used for hiring and to clarify to employees their responsibilities.
- b) While Auditors acknowledge that each appointing authority conducts their own interviews, we reiterate that guidance should be provided by the Office of Human Resources on the appropriate questions that may be asked, and which questions should never be asked.
- c) We reiterate that the Office of Human Resources should provide training on supervisory best practices, and guidance for disciplinary actions.
- d) While collective bargaining agreements contain some information regarding these policies, we reiterate that the Office of Human Resources should provide clarification on the following County HR policies as inconsistencies were noted in these areas: cancer screening, donated leave and supplemental leave at half-pay. Departmental leadership and HR representatives need guidance on what documentation is required that would also need to be retained in the employee’s files as a proper audit trail of the decision.

AUDIT FINDING (10)

(10) The County Needs to Strengthen Its Workforce Planning in Order to Meet Its Strategic Objectives of Providing Needed Services to County Residents

Audit Recommendations:

The Office of Human Resources should:

- a) Work with professional organizations to receive training on workforce planning, and succession planning;
- b) Conduct a Department-By-Department analysis and survey of departmental needs, including implementation of technology and consider implementing a strategic plan for the County's workforce. Such a plan should encompass skill gaps, staffing, workforce planning, and training;
- c) Review the current staffing configuration of Central HR and consider if additional positions are needed; and
- d) Consider more fully centralizing HR functions across the County to provide consistent implementation of HR procedures included the recommended workforce planning and succession planning.

Nassau County Office of Human Resources' Response to Recommendation 10

“Each County Department addresses its workforce needs when developing and submitting their proposed budget to the Office of Management & Budget. During this process, each Department assesses their need for hiring, as well as funding projects and contracts. Once the annual budget is adopted, Departments monitor their staffing and needs in accordance with their approved budget.

The Office of Human Resources continually assesses its staffing configuration, including number of staff members. The Office will continue to identify the need for additional staff, where appropriate.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 10

In their response it is stated that “the Office of Human Resources **facilitates and is responsible for the development and administration of programs that directly affect all employees**, such as **organization development, professional training, recruitment, benefit review and enhancement, performance analysis and management**, wellness and value programs, **compliance with** Federal, State and County laws and policies, and ensuring that **contractual bargaining agreements (CBA), associated Memorandum of Agreements and Understanding (MOA/MOU)**, and applicable Ordinances, are implemented and adhered to, Countywide” (emphasis added).

As such:

- a) We reiterate that the Office of Human Resources work with professional organizations to receive training on workforce planning, and succession planning.
- b) We believe that the Office of Human Resources has the professional expertise and skillset to develop and implement a strategic plan encompassing skill gaps, staffing, workforce planning, and training.
- c) We are pleased the Office of Human Resources continually assesses its staffing configuration, including the number of staff members, and will identify the need for additional staff.
- d) We reiterate that the Office of Human Resources consider more fully centralizing HR functions across the County, to provide consistent implementation of HR procedures including the recommended workforce planning and succession planning.

AUDIT FINDING (11)

(11) The Office of Human Resources Did Not Hold Regular HR Representatives Meetings and Does Not Provide New Employee Document Kits to All Departmental HR Representatives

Audit Recommendation:

We recommend that:

- a) The Office of Human Resources provide each departmental HR Representative with a full and complete “New Employee Document Kit” containing every form, document and policy which should be distributed to new employees;
- b) The “New Employee Document Kit” should be made available online (County intranet) for HR representatives to access; and

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- c) The Office of Human Resources schedule at minimum, bi-annual meetings with departmental HR Representatives, in order to provide valuable training and guidance.

Nassau County Office of Human Resources' Response to Recommendation 11

“As the report indicates, the Office of Human Resources has provided an Orientation Checklist to all Departmental HR Representatives to ensure that new employees receive all appropriate forms, including payroll and benefits documents. Orientation packages are prepared by individual departments using the Orientation Checklist provided and sample kits are provided by the Office of Human Resources to Department as requested.

The Office of Human Resources will continue to provide Departmental HR Representatives updated forms to include in their “kits” and will continue to provide sample orientation packages for Departments to reference when assembling employee orientation documents for Department new hires.

The Office of Human Resources will continue to provide constant training and guidance to Departments and will schedule training opportunities and meetings as needed.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 11

- a) We acknowledge that the Office of Human Resources provides an Orientation Checklist to all HR departmental representatives to be given to new employees, however, they must ensure whenever a new policy is instituted the Checklist is updated and distributed to all departments.
- b) We reiterate that the “New Employee Document Kit” should be made available online (County intranet) for HR representatives to access.
- c) We are pleased that the Office of Human Resources will provide constant training and guidance to Departments and will schedule training opportunities and meetings as needed.

AUDIT FINDING (12)

(12) For Many Years the Office of Human Resources Failed to Notify Employees About NYS Laws Against Retaliatory Actions and Protection From These Actions (Whistleblower Protection); the Current Policy Lacks Details on How an Employee Can File a Complaint

Audit Recommendations:

The Office of Human Resources should:

- a) Comply with NYS Laws and the County Administrative Code and make sure every employee is aware of these laws and the County's Whistleblower policy;

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- b) Ensure that all Nassau County Employees have received the Whistleblower policy and Nassau County Administrative Code 22.4-4 and have the signed acknowledgement forms in their personnel files; and
- c) Post information about the Whistleblower policy and related laws on the Human Resources website so County Employees may refer to it when questions arise.

Nassau County Office of Human Resources' Response to Recommendation 12

“By February 15, 2022, the Office of Human Resources will review the existing notice and update in accordance with the County’s Administrative Code and New York State Civil Service Law. An updated notice will be distributed to all employees, will be incorporated into the new hire orientation package and will be posted on the County’s website. The County will, in accordance with Finding (7), advise departments that all employees must acknowledge receipt of the Whistleblower Policy.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 12

- a) We are pleased the Office of Human Resources will comply with NYS Civil Service Law and the County Administrative Code and make sure every employee is aware of these Laws and the County’s Whistleblower policy.
- b) We are pleased that the Office of Human Resources will distribute to all employees an updated notice and incorporate this in the new hire orientation package.
- c) We are pleased the updated notice will be posted on the County’s website. It is important that employees have guidance on how to file a complaint.

AUDIT FINDING (13)

(13) The Office of Human Resources Has Not Implemented a County Active Shooter Educational Program

Audit Recommendation:

The Office of Human Resources should collaborate with other federal/state/local governments and use preexisting Active Shooter Training resources, post them on the County HR website, and provide them to all employees.

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Nassau County Office of Human Resources' Response to Recommendation 13

“The Office agrees that an Active Shooter Educational Program would be beneficial. The Office of Human Resources will work with the Nassau County Police Department, Nassau County Office of Management and Budget - Risk Management, and the Office for Emergency Management for assistance in developing a training during 2022.”

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 13

We are pleased that the Office of Human Resources agrees with our recommendation that an active shooter educational program would be beneficial, and they will work with various departments to develop this training. The following links are available for your possible use:

- **Center for Development of Security Excellence**
<https://www.cdse.edu/training/toolkits/>
- **FDNY Active Shooter Preparedness**
<https://www1.nyc.gov/assets/fdny/downloads/pdf/business/cof-f58-f59-active-shooter-and-medical-emergency-preparedness-curriculum.pdf>
- **Homeland Security Active Shooter Emergency Action Plan Guide**
<https://www.cisa.gov/sites/default/files/publications/active-shooter-emergency-action-plan-112017-508v2.pdf>
<https://www.cisa.gov/active-shooter-emergency-action-plan-video> - This video is one hour and 36 minutes in duration.
- **NYPD Active Shooter 2016 Analysis**
<https://www1.nyc.gov/assets/nypd/downloads/pdf/counterterrorism/active-shooter-analysis2016.pdf>
- **LA County Sheriff's Department Surviving Active Shooter**
<https://lasd.org/active-shooter/> - This video is 9 minutes in duration.
- **Suffolk County NY Police Shield Active Shooter Video**
<https://scpdshield.org/ActiveShooter.aspx> - This video is 1 hour 8 minutes in duration.
- **Run.Hide.Fight.® Surviving an Active Shooter Event**
<https://www.ready.gov/active-shooter> - This video links to YouTube from the website and is 6 minutes in duration.

AUDIT FINDING (14)

(14) Nassau County's Offices of Human Resources Consists of All Ordinance Employees, While Comparable Counties Use Tested Civil Service Employees

Audit Recommendations:

We recommend that the Office of Human Resources work with County Officials and the Civil Service Commission to consider establishing competitive titles for certain positions within the Office of Human Resources to ensure continuity of qualified individuals and staff experience.

Nassau County Office of Human Resources' Response to Recommendation 14

"The Office of Human Resources does not establish the classification of any title. Classifications of titles are expressly the responsibility of the Nassau County Civil Service Commission, who determines the appropriate classification in accordance with New York State Civil Service Law.

As it pertains to the Office of Human Resources, the Nassau County Civil Service Commission classifies titles in the Office as unclassified pursuant to the established Nassau County Civil Service Rule Book, Appendix C, as well as the Nassau County Charter, Sections 203.1 and 1304."

Auditors' Follow Up Comments to Nassau County Office of Human Resources' Response to Recommendation 14

We acknowledge that the Office of Human Resources does not establish the classification of any title, as this is the responsibility of the Nassau County Civil Service Commission. We reiterate our recommendation that the Office of Human Resources and the Civil Service Commission consider competitive titles to ensure continuity of qualified and experienced staff in key operational departments, which has been accomplished in other Counties in New York State.

Nassau County Office of Human Resources' Summary Comment to the Audit Report

“The Office of Human Resources has provided responses and clarification on the remaining items and will continue to work with the Nassau County Board of Ethics, as well as Departmental Heads and Representatives, to ensure that matters related to hiring and supervision of employees are referred to the Nassau County Board of Ethics for opinion or written approval. The Office of Human Resources will also continue to disseminate human resources related information, including changes to Federal, State and local law, as it becomes available. The Office of Human Resources will evaluate the need to disseminate additional reference documents, clarification memos and trainings, as is appropriate. The Office of Human Resources reaffirms its commitment to continually be a resource for all County Departments/Agencies, as well as all County employees.

The Office of Human Resources is pleased that Office of the Comptrollers Limited Review of Hiring Practices and Related Parties in Nassau County Government audit did not report a finding of nepotism.

Should you have any questions regarding this memorandum, please feel free to contact me”

Appendix E - Nassau County Office of Human Resources' Responses

LAURA CURRAN
NASSAU COUNTY EXECUTIVE



MARISA E. HOWARD
DIRECTOR OF HUMAN RESOURCES

OFFICE OF HUMAN RESOURCES

To: Jack Schnirman, County Comptroller

From: Marisa E. Howard, Director of Human Resources 

Cc: Helena Williams, Chief Deputy County Executive
Melissa Gallucci, Chief Administrative Officer
Ana Sousa, Director of Audits & Grants

Date: November 18, 2021

Subject: Nassau County Comptroller Limited Review of Hiring Practices and Related Parties in Nassau County Government – *Nepotism – Part II*

The Nassau County (County) Office of Human Resources (Office) has received the draft report, Limited Review of Hiring Practices and Related Parties in Nassau County Government – *Nepotism – Part II* (audit) and reviewed the findings and recommendations. The Office is pleased to see that **no findings** of nepotism were found.

Below, please find the Office of Human Resources response to the findings and recommendations outlined and detailed in the Office of the Comptroller's (Comptroller) draft report.

Background

The Office of Human Resources facilitates and is responsible for the development and administration of programs that directly affect all employees, such as organization development, professional training, recruitment, benefit review and enhancement, performance analysis and management, wellness and value programs, compliance with Federal, State and County laws and policies, and ensuring that contractual bargaining agreements (CBA's), associated Memorandum of Agreements and Understanding (MOA/MOU), and applicable Ordinances, are implemented and adhered to, Countywide.

The Office also has oversight of the maintenance of the County's Human Resources Information Systems (HRIS), such as PeopleSoft. As you are aware, and with the cooperation of the Office of the Comptroller, the County's efforts in developing the PeopleSoft Enterprise Resource Planning project went live in September 2020. This was a monumental achievement that led to the integration and updating of numerous County processes including civil service, human resources, payroll, benefits, and timekeeping. After many years of development, this accomplishment was made more significant due to the fact that it was made possible during the height of the COVID-19 Pandemic. The Office of Human Resources maintained our commitment to implementing PeopleSoft while managing the County workforce during an unimaginable time, a mammoth task.

Appendix E - Nassau County Office of Human Resources' Responses

Nassau County Comptroller Limited Review of Hiring Practices and Related Parties in Nassau County Government – *Nepotism – Part II*
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Whereas the Office of Human Resources is an Office under the County Executive, and as is noted on Page 1 of this audit, the County's human resources functions are a decentralized operation. Similar to payroll and health benefits functions that fall under the purview of the Office of the Comptroller, each County Department or Agency may designate an individual(s) that acts as an extension of Office of Human Resources and/or Office of the Comptroller to carry out the day to day functions of each individual Department. These individuals act as liaisons between a departments employees and "central" human resources, payroll and benefits, and work to ensure that the daily operations of the departments continue.

Each department is a separate appointing authority and is responsible for the hiring of all employees in their department. The Office of Human Resources does work collaboratively with Nassau County Civil Service and the Office of the County Attorney, to offer assistance and guidance to the appointing authorities of each Department and Agency, when needed. There is a distinction between the Office's role in hiring practices and the responsibilities of other County Departments and Agencies which will be further clarified in the responses to this audit.

Audit Finding (1)

Audit Finding (1): The Office of Human Resources Lacks Policies to Ensure that Nassau County Code of Ethics Requirements Concerning Nepotism (Hiring and Supervision of Relatives) are Being Monitored and Enforced by Departments.

Audit Finding (1) Recommendation(s):

- a) **Develop policies and procedures for monitoring and enforcement by departments of the Code of Ethics requirements concerning nepotism (hiring and supervision of relatives) such as creating standards questions for Departments to ask potential employees and those in their Department involved in the hiring process to ensure that no officer or employee of the County who is the potential employees' relative was involved in the hiring process or induced others in the hiring process; and**
- b) **Distribute written procedures for the hiring and supervision of relatives to all County departments.**

Response:

The Nassau County Board of Ethics is responsible for the development of the guidelines and enforcement of the Nassau County Code of Ethics.

All Nassau County employees are provided with and must acknowledge receipt of the Nassau County Board of Ethics, *Code of Ethics Booklet*. Section 7 of the *Code of Ethics Booklet* specifically advises employees of Code of Ethics requirements concerning the hiring and supervision of relatives.

The Office of Human Resources will provide, by December 17, 2021, the Comptroller's recommendation(s) to the Nassau County Board of Ethics (Board) for further action as the Board of Ethics deems necessary. The Office of Human Resources will continue to provide the *Code of Ethics* to all new employees and require signed acknowledgment forms. All policies and procedures developed and established by the Board of Ethics will be disseminated accordingly.

Appendix E - Nassau County Office of Human Resources' Responses

Nassau County Comptroller Limited Review of Hiring Practices and Related Parties in Nassau County Government – *Nepotism – Part II*
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Audit Finding (2)

Audit Finding (2): The Office of Human Resources Did Not Request Civil Service Background Checks on 39 Employees out of 78, or 50% of the Auditor's Sample, Deviating from County Policy

Audit Finding (2) Recommendation(s):

- a) **Draft and adopt a more detailed background check policy and apply it consistently without exempting specific individuals;**
- b) **Assure that all current non-collective bargaining unit employee who did not receive background check, complete the background check process;**
- c) **All new hire that are non-collective bargaining agreement employees receive a background check as per the County Directive; and**
- d) **All individuals transitioning to a high-level Ordinance position receive a background check.**

Response:

The memos referred to in the audit are older and do not reflect current County practice. The current County practice requires background checks for non-bargaining unit candidates that are new to the County. There are no exemptions based on title in the County Executive branch departments of Nassau County. This practice is specific to non-bargaining unit members for County Executive departments and agencies only and may differ from the practice of other elected officials and their offices.

Please note that the County is unable to perform background checks on individuals that are currently employed unless there is a valid business reason related to a change in job functions and or responsibilities. The scope of the background check has been modified and adjusted to comply within the guidelines of all federal and state statutory requirements.

A post field audit review of background check records by the Office of Human Resources confirms that anyone appointed in County Executive departments and agencies who required a background in accordance with current practice have completed a County background check.

Audit Finding (3)

Audit Finding (3): Nepotism Was Likely Involved in Hiring of Relative of Former County Executive's Friend/County Contractor

Audit Finding (3) Recommendation(s):

- a) **Create policies and procedures that detect possible nepotism in hiring decisions. This may include the development of a questionnaire for all applicants to County positions requesting disclosure of relatives and friends that work for Nassau County, including the department they work in, to address any supervisory situations which may arise.**
- b) **As a standard practice, refer matters related to nepotism to the Nassau County Board of Ethics for review and/or to seek an advisory opinion.**

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Nassau County Comptroller Limited Review of Hiring Practices and Related Parties in Nassau County Government – *Nepotism – Part II*
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Response:

This report **does not** make an actual finding of nepotism. The hiring agency did not violate the County's Code of Ethics, as the individual hired did not report to a relative and/or did not own a business that did business with the County.

The County does not respond to findings that are not factual and based on speculation. The information contained about this employee, specifically their performance, is disputed as the information provided to the Auditors could be considered "hearsay" and based on speculation. Job performance, or any lack thereof, would have been documented.

Additionally, County payroll records indicate that in 2010, compensation for the title of Manager Budget Analysis was at/around \$85,000 to \$88,883. It appears that this individual's salary was comparable to other employees in the same title.

As a standard practice, matters related to the hiring and supervision of relatives are referred to the Nassau County Board of Ethics for opinion.

Audit Finding (4)

Audit Finding (4): Over 40 Ordinance Employees were Moved into Civil Service Positions and Place in Reclassified Job Titles Prior to the 2018 Change in County Executive Administration

Audit Finding (4) Recommendation(s): We recommend the Office of Human Resources work with Civil Service to create written policies and procedures for the reclassification of positions from appointed to classified positions as transparency in policies and procedures and equally applying policies to all employees is an important anti-nepotism measure.

Response:

The changing of positions for the 40 noted employees were made in accordance with an established Memorandum of Agreement between the County and applicable bargaining unit and/or in accordance with Civil Service Law.

To clarify, the 12 employees serving as Deputy County Attorney were appointed, not reclassified, to the established titled of Assistant County Attorney. The title of Assistant County Attorney was established in 1967, as a Grade 12 position, and is an approved title under Nassau County Civil Service Commission for the Office of the County Attorney. The 12 individuals noted, resigned from their Exempt, Ordinance position of Deputy County Attorney, and were subsequently appointed to the Non-Competitive title of Assistant County Attorney. There was no reclassification or amendments to existing titles at the time of those personnel changes.

The 26 Community Service Representatives were also not "reclassified." These individuals did not change their Nassau County Civil Service established classification or grade, the position remained ungraded and non-competitive. The title was moved into the bargaining unit, pursuant to a Memorandum of Agreement between the County and Civil Service Employees Association (CSEA).

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The Office of Human Resources does not establish the classification of any title. Classifications of titles are expressly the responsibility of the Nassau County Civil Service Commission, who determines the appropriate classification in accordance with New York State Civil Service Law.

Audit Finding (5)

Audit Finding (5): The Office of Human Resources is not in Compliance with Local Law No. 14-2003 by Failing to File an Updated List of Employees Subject to Fingerprinting with the Clerk of the Legislature

Audit Finding (5) Recommendation(s):

- a) **Comply with Local Law 14-2003 by submitting an updated list of job titles that require fingerprinting to the Clerk of the Legislature as quickly as possible; and**
- b) **Establish written procedures to ensure that an annual review is performed to add any new and/or updated job titles requiring fingerprinting to an updated list, to be submitted to the Clerk of the Legislature. The procedures should provide for the Office of Human Resources to work with Civil Service to obtain information on new or updated positions and titles, which should be reviewed to determine if they include contact with minors, and thus should be added to the list.**

Response:

On November 17, 2021, the Office of Human Resources filed an updated list of job titles requiring fingerprinting in accordance with Local Law 14-2003 with the Clerk of the Legislature. In preparing this list, a review of current job titles was made to determine which titles involved contact with minors.

Pursuant to the requirements of Local Law 14-2003, on an annual basis in the month of June, the Office of Human Resources will review the then current job titles to determine which titles involve contact with minors. Annually, in July, the Office of Human Resources will continue to provide and file an updated report with the Clerk of the Legislature in accordance with Local Law 14-2003.

Audit Finding (6)

Audit Finding (6): The Office of Human Resources does not have a Comprehensive Human Resources Policy & Procedures Manual

Audit Finding (6) Recommendations: The Office of Human Resources should complete a comprehensive Human Resources Policy Manual for distribution to all employees and make these policies available online. Consideration should be given to including a social media policy, cell phone policy, vacation leave policy and a policy covering the use of prescription medications by County vehicle and equipment operators.

Response:

The County has issued formal policies covering Family Medical Leave Act, Equal Employment Opportunity and Reasonable Accommodation, and Motor Vehicle Use. All policies are distributed to

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employees and are available online. Employees can refer to their respective contractual bargaining agreement for any specific policies or practices that apply to members of their bargaining unit. The Office will continue to make a comprehensive employee handbook and will distribute and post accordingly after it's completed, estimated to be on or before July 1, 2022. Special consideration will be given to a social media and cell phone policies. Policies regarding time and leave benefits are contained in each contractual bargaining agreement or in Ordinance 543, as amended.

All County vehicle and equipment operators must adhere to the County's existing Drug & Alcohol Policy, Motor Vehicle Policy, as well as all applicable State laws and regulations. Please also note that all Commercial Driver's License (CDL) operators are regulated by the U.S. Department of Transportation regulations.

In addition, the County has posted in each work location formal notifications for all employees regarding their rights under all applicable labor and employment laws (i.e.: EEO laws, FMLA, etc.).

Audit Finding (7)

Audit Finding (7): Auditors Review of Employee Personnel Files Found Lack of Consistency from Department to Department and Missing Acknowledgements and Documentation

Audit Finding (7) Recommendation(s):

- a) **Works with County Departments to ensure that all Nassau County Employees and Officers have all the required training and up-to-date policy acknowledgements in their personnel files;**
- b) **Provides guidance to departmental HR representatives on what documents should not be included in employee personnel files, such a financial disclosure statements; and**
- c) **Provide more oversight over employee personnel files by establishing and provides guidelines to Departmental HR representatives regarding maintaining personnel files when employees transfer departments.**

Response:

The Office of Human Resources will re-issue guidance to departments regarding material eligible for retention in a personnel file. It will also reinforce the need for departments to ensure that all acknowledgements are up-to-date. This will be completed by February 15, 2022.

Audit Finding (8)

Auditing Finding (8): Some Departmental Human Resources Representatives Normal Job Duties Do Not Include Specific Human Resources Responsibilities

Audit Finding (8) Recommendation(s):

- a) **The Office of Human Resources ensure that individuals with Human Resource skills are handling the HR responsibilities of each department;**
- b) **The Office of Human Resources create a training manual and distribute to all department HR representatives (See Finding 6);**

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- c) **The Office of Human Resources conduct more in-depth training for HR representatives in each department to ensure that all are fully aware of roles and responsibilities for the position; and**
- d) **The Office of Human Resources train departmental HR representatives on anti-nepotism measures.**

Response:

The Office of Human Resources does not appoint Departmental HR Representatives. Similar to those that serve as Departmental Payroll and Benefits Representatives, the appointing authority, identifies individuals in their Department/Agency to act in this capacity. In some instances, the same individual identified as the Departmental HR Representative also acts as a Departmental Payroll and Benefits Representative.

The Office of Human Resources will continue to disseminate information and provide necessary updates to Departments and their representatives. The Office of Human Resources will continue to be of assistance to all County departments and agencies. The Office of Human Resources will continue to provide additional resources and schedule in-depth training as warranted.

Audit Finding (9)

Audit Finding (9): The Office of Human Resources Lacks Standard Procedures to Ensure Fairness and Equity and Uniformity in Human Resource Processes Which Guards Against Favoritism and Nepotism

Audit Finding (9) Recommendation(s):

- a) **Prepare written job descriptions for each job title in their Department which identify the lines of reporting;**
- b) **Develop written guidance utilizing best practices for conducting interviews, including creating interview evaluations forms;**
- c) **Offer training to new and existing supervisors using best practices and including the County's procedure for Disciplinary actions; and**
- d) **Clarify the following County HR policies: cancer screening, donated leave and supplemental leave at half-pay.**

Response:

The Office of the Comptroller did **not** make a finding of nepotism.

The Civil Service Commission is charged with the responsibility of preparing job specifications that list all job duties for all Civil Service titles. As mentioned in the audit, titles in the Office of Human Resources do not have an established Civil Service job specification. This is the same for titles in other County departments and agencies and is dependent on a titles Civil Service classification. Each appointing authority conducts the interviews for their staff based on the needs of the department pursuant to Civil Service Law. Each employee has received training regarding the EEO law mandates.

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When all employment and labor laws are changed and or modified, Human Resources notifies all HR representatives of the updates. The listed policies are contained in the collective bargaining agreements.

Again, Human Resources stresses that it is available to the department heads and human resource representatives on a continual basis to assist with any issue regarding dealing with and processing of the County policies.

Audit Finding (10)

Audit Finding (10): The County Needs to Strengthen Its Workforce Planning in Order to Meet Its Strategic Objectives of Providing Needed Services to County Residents

Audit Finding (10) Recommendation(s):

- a) **Work with professional organizations to receive training on workforce planning, and succession planning;**
- b) **Conduct a Department-by-Department analysis and survey of departmental needs, including implementation of technology and consider implementing a strategic plan for the County's workforce. Such a plan should encompass skill gaps, staffing, workforce planning, and training;**
- c) **Review the current staffing configuration of Central HR and consider if additional positions are needed; and**
- d) **Consider more fully centralizing HR functions across the County to provide consistent implementation of HR procedures included the recommended workforce planning and succession planning;**

Response:

Each County Department addresses its workforce needs when developing and submitting their proposed budget to the Office of Management & Budget. During this process, each Department assesses their need for hiring, as well as funding projects and contracts. Once the annual budget is adopted, Departments monitor their staffing and needs in accordance with their approved budget.

The Office of Human Resources continually assesses its staffing configuration, including number of staff members. The Office will continue to identify the need for additional staff, where appropriate.

Audit Finding (11)

Audit Finding (11): The Office of Human Resources Did Not hold Regular HR Representatives Meetings and does not Provide New Employee Document Kits to all Departmental HR Representatives

Audit Finding (11) Recommendation(s):

- a) **The Office of Human Resources provide each departmental HR Representative with a full and complete "New Employee Document Kit" containing every form, document and policy which should be distributed to new employees;**

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- b) **The “New Employee Document Kit” should be made available online (County intranet) for HR representatives to access; and**
- c) **The Office of Human Resources schedule at a minimum, bi-annual meetings with departmental HR Representatives, in order to provide valuable training and guidance.**

Response:

As the report indicates, the Office of Human Resources has provided an Orientation Checklist to all Departmental HR Representatives to ensure that new employees receive all appropriate forms, including payroll and benefits documents. Orientation packages are prepared by individual departments using the Orientation Checklist provided and sample kits are provided by the Office of Human Resources to Department as requested.

The Office of Human Resources will continue to provide Departmental HR Representatives updated forms to include in their “kits” and will continue to provide sample orientation packages for Departments to reference when assembling employee orientation documents for Department new hires.

The Office of Human Resources will continue to provide constant training and guidance to Departments and will schedule training opportunities and meetings as needed.

Audit Finding (12)

Audit Finding (12): For Many Years the Office of Human Resources Failed to Notify Employees about NYS Laws Against Retaliatory Actions and Protections from these Actions (Whistleblower Protection); the Current Policy Lacks Details on how an Employee Can File a Complaint

Audit Finding (12) Recommendation(s):

- a) **Comply with NYS Laws and the County Administrative Code and make sure every employee is aware of these laws and the County’s Whistleblower policy;**
- b) **Ensure that all Nassau County Employees have received the Whistleblower policy and Nassau County Administrative Code 22.4-4 and have the signed acknowledgement forms in their personnel files; and**
- c) **Post information about the Whistleblower policy and related laws on the Human Resources website so County Employees may refer to it when questions arise.**

Response:

By February 15, 2022, the Office of Human Resources will review the existing notice and update in accordance with the County’s Administrative Code and New York State Civil Service Law. An updated notice will be distributed to all employees, will be incorporated into the new hire orientation package and will be posted on the County’s website. The County will, in accordance with Finding (7), advise departments that all employees must acknowledge receipt of the Whistleblower Policy.

Audit Finding (13)

Audit Finding (13): The Office of Human Resources has not Implemented a County Active Shooter Educational Program.

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Audit Finding (13) Recommendation(s): The Office of Human Resources should collaborate with other federal/state/local governments and use preexisting Active Shooter Training resources, post them on the County HR website, and provide them to all employees.

Response:

The Office agrees that an Active Shooter Educational Program would be beneficial. The Office of Human Resources will work with the Nassau County Police Department, Nassau County Office of Management and Budget - Risk Management, and the Office for Emergency Management for assistance in developing a training during 2022.

Audit Finding (14)

Audit Finding (14): Nassau County's Offices of Human Resources Consists of All Ordinance Employees, while Comparable Counties Use Tested Civil Service Employees

Audit Finding (14) Recommendation(s): We recommend that the Office of Human Resources work with County Officials and the Civil Service Commission to consider establishing competitive titles for certain positions within the Office of Human Resources to ensure continuity of qualified individuals and staff experience.

Response:

The Office of Human Resources does not establish the classification of any title. Classifications of titles are expressly the responsibility of the Nassau County Civil Service Commission, who determines the appropriate classification in accordance with New York State Civil Service Law. As it pertains to the Office of Human Resources, the Nassau County Civil Service Commission classifies titles in the Office as unclassified pursuant to the established Nassau County Civil Service Rule Book, Appendix C, as well as the Nassau County Charter, Sections 203.1 and 1304.

Summary

The Office of Human Resources has provided responses and clarification on the remaining items and will continue to work with the Nassau County Board of Ethics, as well as Departmental Heads and Representatives, to ensure that matters related to hiring and supervision of employees are referred to the Nassau County Board of Ethics for opinion or written approval. The Office of Human Resources will also continue to disseminate human resources related information, including changes to Federal, State and local law, as it becomes available. The Office of Human Resources will evaluate the need to disseminate additional reference documents, clarification memos and trainings, as is appropriate. The Office of Human Resources reaffirms its commitment to continually be a resource for all County Departments/Agencies, as well as all County employees.

The Office of Human Resources is pleased that Office of the Comptrollers *Limited Review of Hiring Practices and Related Parties in Nassau County Government* audit did not report a finding of nepotism.

Should you have any questions regarding this memorandum, please feel free to contact me

END OF REPORT

