

**Nassau County**  
**Office of the Comptroller**



**Living Wage Law**  
**2013 Annual Report**

**George Maragos**  
**Comptroller**

**November 14, 2014**

## **Executive Summary**

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### **Introduction**

The Nassau County Living Wage Law (“Law”) was enacted by the Nassau County Legislature in 2006.<sup>1</sup> Its purpose is to ensure that employees of companies that do business with Nassau County earn the living wage and receive health benefits (or a health benefits supplement), and that full-time employees receive 12 paid days off a year.

As a result of the Law, covered workers in Nassau County have seen seven annual increases in their hourly wages in the years following the implementation of the law.

### **Purpose**

The Comptroller’s Office is responsible for monitoring, investigating and auditing compliance with the Law. In accordance with this responsibility, the Comptroller must submit an Annual Report to the County Executive and the County Legislature summarizing and assessing the implementation of, and compliance with, the Law during the preceding year.<sup>2</sup>

Our focus has been primarily on Personal Care Aides (“PCAs”) and Consumer Directed Patient Assistance Program (“CDPAP”)<sup>3</sup> service providers as they have the largest number of employees covered by the law. PCAs, also referred to as Home Health Aides or Home Attendants, assist the elderly or disabled in their homes. More recently, we have reviewed several Emergency Shelter agencies for compliance with the Law. As part of our ongoing efforts, when conducting other audits, we treat this as an important component of contract compliance.

During this past year, New York State began the process of assuming many Medicaid functions and the State has been transitioning many cases to managed care. Under the cases now managed by NYS, the agencies are paid by the State. Those personal care worker workers are paid under New York State’s Wage Parity Law rather than Nassau County’s Living Wage rate. The Comptroller’s Office’s Living Wage hotline has received numerous calls from home care workers who have seen their hourly wages drop from \$13.35 to \$10.35 per hour with benefits.

### **Summary of 2013 Significant Findings**

- On August 1, 2013, the Living Wage rate in Nassau County increased to \$15.21 for employees without health benefits and \$13.35 for employees who receive health benefits.
- A Not- for-Profit Homeless Shelter provider, Peace Valley Haven Inc., shortchanged 26 of their employees over \$120,000 during 2010 and 2011 by paying hourly rates that were lower than those mandated by the Law. At the completion of the audit, Peace Valley Haven Inc. began to repay all monies owed to its employees with a plan to complete this

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<sup>1</sup> Nassau County Living Wage Law, Title 57 of The Miscellaneous Laws of Nassau County.

<sup>2</sup> Nassau County Living Wage Law §7 (c) (2010).

<sup>3</sup> This Medicaid program provides services to chronically ill or physically disabled individuals, who then choose their own caregivers.

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process by the end of 2013. A follow up review of Peace Valley Haven Inc. will be conducted in 2014.

- Three Emergency Shelter providers were also reviewed. We found that the auditees (Bethany House; Community Housing Innovations Inc. and Glory House Recovery Inc.) underpaid certain of their employees, Bethany House by over \$10,000. All but Community Housing Innovations, Inc. failed to adhere to the compensated time off policies of the Living Wage Law. As a result of our findings, Bethany House, Community Housing Innovations, Inc., and Glory House Recovery Inc. rectified the underpayments. In addition, the auditees with compensated time-off policies that did not comply with the Living Wage Law agreed to update their respective policies and procedures.
- Additionally, a Living Wage limited compliance review was performed of Able Health Care Services for the 2011 calendar year. Our review disclosed the vacation leave policy of Able Health Care Services was not in compliance with the Living Wage Law and could be confusing and misleading to Able Care employees. The auditee agreed to add wording to the attestation form given to all their employees to comply with the recommendation in the audit.

### **Conclusion**

As shown in the Appendix, the Comptroller's Office has released 28 Living Wage audit reports covering 24 different contractors since the Law became effective in 2007. In sum, we have found \$585,971 in underpayments affecting 1,250 employees.

The Comptroller's Office will continue to perform desk audits, respond to employee complaints and inquiries received through the hotline, and monitor providers who have been reviewed in the past to ensure that they remain in compliance.

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## Background

### The Living Wage Law

All discussions of the Law in this report refer to the Law in existence during 2013, unless otherwise noted. The Law was last amended on January 21, 2010; the amendments took effect on March 22, 2010.

### Living Wage Rates

The Law increases the minimum hourly wages on August 1<sup>st</sup> of each year. On August 1, 2013 the Living Wage rate was set at \$15.21 in Nassau County for an employee without health benefits. If the employer provides health benefits to an employee who is covered under the Living Wage Law, the employee's rate of pay is \$13.35.

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

### Application of the Law

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

- service contracts of \$25,000 or more; financial assistance contracts<sup>4</sup> for more than \$50,000 and where the employer has at least 10 employees; and
- leases of property<sup>5</sup> owned or controlled by the County.

The Law also applies to County subcontractors, County lessees and contractors of recipients of financial assistance from the County. The Law covers all employees of Nassau County as well as those of NuHealth (formerly known as the Nassau Health Care Corporation) and its subsidiaries.<sup>6</sup> Nassau Community College employees are covered by the Law, as are the College's contractors/subcontractors, and their employees. However, student workers at the College are not covered.<sup>7</sup>

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

- service contracts and financial assistance for providers of child care services, pre-school services and early intervention services;<sup>8</sup>

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<sup>4</sup> Nassau County Living Wage Law § 2 Definitions (2010).

<sup>5</sup> Ibid.

<sup>6</sup> The January 2010 amendments changed the definition of those employees who are covered by the Law. Nassau County Living Wage Law §2 (2010).

<sup>7</sup> Ibid.

<sup>8</sup> Nassau County Living Wage Law §3(c)(3) (2010).

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- contracts where services are incidental to the delivery of products, equipment or commodities;<sup>9</sup> or
- inter-governmental contracts and financial assistance contracts for industrial development bonds, community development block grants and enterprise-zone investments.<sup>10</sup>

The Law exempts those employees who are:

- under 18 years of age and are claimed as dependents for federal tax purposes and are employed as an after-school or summer employee;<sup>11</sup>
- employed as a trainee in a bona fide training program consistent with federal and state law where the training program has the goal that the employee advances into a permanent position;<sup>12</sup>
- disabled and who are covered by a current sub-minimum wage certificate issued to the employer by the United States Department of Labor, or if they would be covered by such a certificate but for the fact that the employer is paying a wage equal to or higher than the federal minimum wage;<sup>13</sup> or
- covered by a bona fide collective bargaining agreement provided that the Law is expressly referenced in the agreement.<sup>14</sup>

The Comptroller's Office has promulgated rules and regulations, created forms and other documents, established a hotline for the confidential reporting of non-compliance and established a webpage to disseminate information about the Law and the audits undertaken. Audit criteria for conducting Living Wage audits have been established and a comprehensive audit plan intended to concentrate on the contractors with the greatest number of employees has been created.

The Comptroller has established a Living Wage Advisory Board ("Board") comprised of labor leaders and Living Wage Law advocates, who advise the Comptroller on compliance issues as well as on ways to improve the effectiveness of the Law.

We continue to employ a "hotline" to field calls regarding instances of noncompliance with the Law. We strive to address and resolve whatever issues are reported through the "hotline". As a result of our efforts in bringing this issue out in the open, workers have been able to call, with the assurance of confidentiality. There are forms posted on the Comptroller's website to provide workers the opportunity to submit their complaints online or send them in via regular mail. The forms allow for complaints to be filed for non-compliance regarding their wages, health benefits and non-payment for holidays in accordance with the Law.

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<sup>9</sup> Nassau County Living Wage Law §2 (2010).

<sup>10</sup> Ibid.

<sup>11</sup> Nassau County Living Wage Law §3 (c) (1) (A) (2010).

<sup>12</sup> Nassau County Living Wage Law §3 (c) (1) (B) (2010).

<sup>13</sup> Nassau County Living Wage Law §3 (2010).

<sup>14</sup> Nassau County Living Wage Law §10 (c) (2010).

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

Utilizing both field audits and desk audits we have been able to identify shortfalls in payments of both wages and compensated time off. We have been able to help more than twelve hundred people recover payments totaling \$585,971 owed to them. Exhibit I below summarizes the financial results of our findings for all of the Living Wage Audits issued from 2007-2013. The data broken out for each audit can be found in the Appendix.

### **Exhibit I**

#### **Summary Impact of Living Wage Audits Issued for the Years 2007-2013**

<b>Wage Underpayments Recovered</b>		<b>Compensated Time Underpayments Recovered</b>		<b>Total Underpayments Recovered</b>	
<b>Amount</b>	<b>Number of Employees Impacted</b>	<b>Amount</b>	<b>Number of Employees Impacted</b>	<b>Amount</b>	<b>Total Employees Assisted</b>
\$ 393,192	536	\$192,779	714	\$ 585,971	1,250

### **Penalties for Non-Compliance**

When an employer fails to comply with the Law after being notified in writing by the County, the Law, among other penalties, originally allowed the County to impose a fine “in the amount of \$500 for each week for each employee found not to have been paid in accordance with this title.”<sup>15</sup> In light of the significant number of instances of non-compliance, in 2009 the Board recommended that the Law be amended to increase the maximum allowable fine that may be imposed by the County. These changes were implemented when the Law was amended, effective March 22, 2010, and are as follows:

1. Upon the issuance of the first written notice of a violation of this title an employer shall be fined in the amount of \$500 each week for each employee found not to have been paid in accordance with this title;

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<sup>15</sup> Nassau County Living Wage Law §7 (d) (iv) (2010).

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

### Rules

The Law provides for rulemaking in two areas: monitoring and enforcement of the Law, and waivers. The County Executive designated the Comptroller to promulgate the Rules as they relate to the monitoring and enforcement of the Law.<sup>16</sup> The primary purpose of the Rules promulgated by the Comptroller is to define the role of the Comptroller, outline the responsibilities of covered employers, and clarify the rights of covered employees. The Comptroller's Office periodically reviews its Rules and will revise them as necessary. The County Executive has promulgated a separate set of Rules to address the procedures governing requests for waivers and to clarify certain terms. These Rules were last amended on November 10, 2010.

### Waivers

County contractors may request a waiver of the requirements of the Law from the County Executive's Office. Section 9 of the Law sets forth the eligibility criteria that must be met to grant their request for a waiver. A contractor granted a waiver is exempt from the Living Wage Law and is not required to pay its employees the Living Wage rate. However, the contractor remains subject to Federal and State minimum wage requirements. In 2013, we continued to see an increase in the number of waivers requested. Seven agencies were granted waivers by the County Executive's Office, while three additional agencies received partial waivers; as compared to nine waivers granted in 2012.

There are several criteria that can be used by contractors in order to receive a waiver. The two most common are as follows.

- 1) The salary of the highest paid officer or employee of such contractor cannot exceed six times the lowest wage or salary paid by the contractor. Taken into account as well for this computation are benefits, including but not limited to: dividends, a car and health insurance.
- 2) The Contractor must prove that complying with the Law will increase his expected total annual budget in an amount greater than ten percent of the prior fiscal year's budget.

In August of 2010, the Comptroller's Office began listing on its Living Wage webpage those vendors who have requested waivers. All requests for waivers must be submitted on an approved

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<sup>16</sup> Nassau County Living Wage Law §7 (b) (2010).



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form, which is available on the Living Wage webpage. All waiver requests are reviewed by a representative of the County Executive's Office for completeness and compliance with the required criteria. Not all requests for waivers are granted.

At the Comptroller's request, the amended Law added the requirement that fringe benefits be included as part of the determination of the highest paid officer's total salary. The Law provides that the Comptroller can determine a method for valuing the fringe benefits in making this determination. Included in the Compensation Ratio calculation are items such as bonuses, stock options, educational assistance, housing costs, etc.

### **Monitoring of the Law by the Comptroller's Office**

The Law charges the Nassau County Comptroller with the responsibilities of monitoring, investigating and auditing compliance with the Law.<sup>17</sup> Since the Law's inception, the Comptroller's Office, through its monitoring powers, has continued to make progress in achieving the objective of bringing as many covered employers as possible into compliance with the law.

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

Prior to 2013, the Comptroller's Office focused on audits of PCA and CDPAP service providers, because they have the largest number of employees covered by the Law. PCA providers and CDPAP agencies serving Nassau County had combined total billings to New York State of approximately \$113.3 million in 2013.<sup>18</sup> The scope of vendors selected for review was expanded in 2013 to include other types of vendors covered by the Law, such as housing agencies serving the homeless population. In 2013 the County had agreements with 31 Homeless Shelters, paying them a total of \$8.2 million.

### Webpage

The Living Wage webpage<sup>19</sup> includes a complete copy of the current Law, the Living Wage Rules promulgated by the Comptroller and the County Executive, links to Living Wage Forms in a downloadable format and Frequently Asked Questions about the Law. Additionally, the annual reports for the years 2007 through 2012 are available on the webpage. The Unit's issued audit reports can also be accessed through the webpage.

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<sup>17</sup> Nassau County Living Wage Law §7 (a) (2010).

<sup>18</sup> Source: New York State Department of Health Provider Ranking List- Fiscal Year Ending 12/31/2013. Amounts listed consist of payments by New York State during 2013 to PCA and CDPAP providers under contract with Nassau County.

<sup>19</sup> The web address is: [www.nassaucountyny.gov/agencies/Comptroller/LivingWage/index.html](http://www.nassaucountyny.gov/agencies/Comptroller/LivingWage/index.html).

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### Poster

The Comptroller's Office created a Living Wage Poster to explain the Law in a simple format. Posters are available in English, Spanish and Creole and may be downloaded from the webpage. The posters list the current Living Wage rates and the employee's right to compensated days off; they also provide the Unit's telephone number and e-mail address to allow individuals to contact the Unit with questions and employee complaints. The Comptroller's Rules require that Living Wage notices be posted in a conspicuous manner at all relevant work sites. The posters have been designed in a manner to meet this requirement and are updated to reflect changes in the Living Wage rates. The posters were updated in 2013 to reflect the increased Living Wage effective August 1, 2013 through July 31, 2014.

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### The Living Wage Advisory Board

In order to benefit from the insight of union leaders and activists, the County Comptroller established the Board in 2007. Exhibit II lists the Board members as of January 1, 2013.

### Exhibit II

#### **Living Wage Advisory Board Members as of January 1, 2013**

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

\* Jim Castellane retired as President of the Building Trades Council of Nassau and Suffolk in June of 2013. He was succeeded by Richard O’Kane who was Business Manager at Ironworkers Local 361.

Representatives from the Office of Management and Budget, Field Audit and Legal Counsel are also present at meetings.

Three Living Wage Advisory Board Meetings were held in 2013. An ongoing topic of discussion during the meetings was the Living Wage Law waiver criteria. Organizations may apply for a waiver if the highest paid officer or employee earns a salary plus fringe benefits which is less than six times the lowest wage or salary plus fringe benefits paid to employees. There was concern that organizations are submitting the salaries of local management as opposed to the highest paid employee or officer of the parent organization. It appeared as if organizations may have been using this tactic as a loophole. The Comptroller’s Office prepared a memo proposing a change to the Living Wage Law that would clearly define a local, parent, and brother or sister relationship in a company. The memo was sent to the County Executive and the County Attorney for review. In addition, Comptroller Maragos emphasized the fact that the Comptroller’s Office is taking a hard line against not-for-profits with highly paid executives.

Another area of concern was the effect managed long term care plans<sup>20</sup> will have on home care employees who are currently covered under the Nassau County Living Wage Law. A State mandate requires certain persons on Medicaid, specifically those recipients over age 21 who require home and community based services for more than 120 days, to enroll in long term managed care plans.<sup>21</sup> This would result in those contracts being managed by New York State rather than Nassau County. Therefore, these employees would not be subject to the Living Wage Law. A major concern was that agencies would legally be allowed to reduce wages below the Nassau County Living Wage rate to the Wage Parity rate.<sup>22</sup> The Comptroller's hotline has received numerous calls from healthcare workers who have seen a decline in their wages.

### Scope of 2013 Audits

#### Audit Plan and Priorities

The 2013 audit plan primarily focused on emergency shelter providers since they employ a relatively large number of workers earning wages close to the Living Wage rate.

#### Audit Findings

Four Living Wage audit reports were released in 2013; all covering emergency housing shelter providers. Two of the audits covered calendar years 2010 and 2011 and the other two audits covered calendar years 2011 and 2012. As illustrated in the table presented in the report's Appendix, the summary impact of the four audits issued in 2013 totaled \$135,652 of underpayments affecting 68 employees. Based on the results of these four audits, we concluded that significant improvement is needed in the compliance of emergency housing shelters providers.

Below is a brief summary of the 2013 audit findings:

#### **Peace Valley Haven Inc.**

A limited compliance audit of Peace Valley Haven Inc., ("PVH") was completed for calendar years 2010 and 2011, and revealed that PVH shortchanged their employees over \$120,000. The affected employees consisted primarily of house managers and clerical staff. We reviewed PVH's individual Employee Payroll History Reports and found a total of 26 employees were paid less than the Living Wage during the audit period. PVH admitted to having underpaid their employees. However, PVH claimed the total amount owed to the employees was only \$69,156 and stated that it did not have sufficient funds to rectify the underpayments at the time. We reviewed PVH's calculation schedules and determined the

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<sup>20</sup> Long term managed care is a system that streamlines the delivery of long term services to people who are Medicaid eligible or eligible for both Medicaid and Medicare and are chronically ill or disabled and wish to stay in their homes.

<sup>21</sup> New York State Department of Health September 20, 2012 memorandum to Managed Long Term Health Care Plans.

<sup>22</sup> Section 3614-C of the New York State Public Health Law established a minimum wage for home care aides who perform Medicaid reimbursed work. For 2013 the rate was \$9.00 plus a \$1.35 health supplement, for a total of \$10.35 per hour.

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calculations were based on incorrect Living Wage rates for each respective period. In addition, an employee was paid for over 1,900 hours in 2011 without any supporting documentation of the hours on the worksheet provided by PVH.

We reviewed PVH's Personnel Policies Manual and payroll documents to verify compliance and found that compensated time off policies were not in agreement with the Living Wage Law. PVH's policies caused or could cause covered employees to be denied benefits mandated by the Living Wage Law. PVH agreed to amend their Personnel Policies Manual in accordance with our audit recommendation.

We recommended that PVH recalculate all monies owed to employees, both current and former, and provide these calculations to the Comptroller's Office. PVH has made an arrangement with Nassau County to repay the amounts owed to their employees and all repayments should have been completed by December 2013. Furthermore, we will be conducting a follow up review of PVH in 2014.

### **Bethany House**

A limited compliance audit of Bethany House ("BH") was completed for calendar years 2011 and 2012. Seven employees of BH were paid below the Living Wage rate during the period audited. The underpayment of over \$10,000 was partially rectified within a week after meeting with BH and BH processed a payroll on June 17, 2013 to pay any additional wages owed.

In addition, BH's compensated time off policies were not in compliance with the Living Wage Law. BH claimed it was unaware of the Living Wage Law's compensated time off requirements and accrued compensated time off only for those employees working 30 or more hours a week. The Law requires any employee working 20 or more hours a week to receive compensated time off proportional to the time earned by full-time employees. BH agreed with our finding and revised its Employee Manual to reflect the Living Wage Law's compensated time off policy.

### **Community Housing Innovations, Inc.**

A limited compliance audit of Community Housing Innovations ("CHI") was completed for calendar years 2010 and 2011. CHI discovered that 14 employees were not paid the Living Wage rate while compiling data for our review. The employees received retroactive pay in 2011 and 2012. We discovered a computational error regarding one employee's retroactive pay and that employee was still underpaid for the period from August 2011 through December 2011. Upon receipt of our findings, CHI remunerated the underpaid employee the money they were due.

We recommended CHI review their pay rates every August 1st to ensure they are in compliance with the Living Wage Law. CHI's response to the audit recommendation indicated that their Human Resources staff will conduct quarterly reviews to ensure compliance. While we acknowledged this undertaking, we suggested that particular effort be

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made to ensure that the annual August 1st changes to the Living Wage rate are promptly reflected in employees' paychecks.

### **Glory House Recovery, Inc.**

A limited compliance audit of Glory House Recovery ("GHR") was completed for calendar years 2011 and 2012. Upon review of GHR's individual Payroll history, we learned one employee was paid an hourly rate of \$10 when the Living Wage rate was \$14.16. This resulted in an underpayment of \$1,523 to the employee. GHR agreed and indicated they intended to make three installment payments to the employee in order to rectify the underpayment. While we acknowledged GHR's efforts to establish a payment plan, we did not agree to a payment plan or deferral of payment to GHR's employees.

We reviewed GHR's personnel policies to determine whether they were in compliance with the compensated time off policies mandated by the Living Wage Law. According to GHR's Director, GHR was not aware of the Living Wage Law requirements for accruing compensated time off. GHR proposed a corrective action plan with respect to compensated time off policies for both terminated staff and currently employed staff.

In addition, we found that the number of hours worked by employees as listed on their paystubs did not agree with the number of hours worked on timesheets. Timesheets should be accurately maintained and cross referenced with payroll information. Going forward, GHR stated it would implement a process to ensure the validation and reconciliation of timesheets and payroll records.

### **Able Health Care Services**

The Living Wage compliance review of Able Health Care Services disclosed their vacation leave policy was not in line with that of the Living Wage Law and could be confusing and misleading to Able Health Care employees. The auditee agreed to add wording to the attestation form given to all their employees to comply with the recommendation in the audit. Since there were no monetary consequences noted in our review of Able Care Health Services, a formal report was not issued.

### **Enforcement Successes and Challenges Going Forward**

During 2013, we saw an increase in telephone calls from health care workers who have used our hotline to report issues regarding adherence to the Living Wage Law. Many of the health care workers expressed concern because they saw their wages decrease mainly due to the Long Term Managed Care program requirements. We plan to keep the hotline in place while we continue to expand the range of businesses we are reviewing.

Every year we disclose whether any significant leases subject to the Living Wage Law were entered into by the County. (The Law defines a county lease as "any lease, concession agreement, or other agreement authorizing any party to occupy, use, control, or do business at

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property owned or controlled by the county”<sup>23</sup>.) For 2013, the Office of Real Estate Services advised us that there were two new significant leases subject to the Law. Nassau County entered into “License and Cooperation Agreements” with Gabrielli Truck Sales Ltd. and Liro Program and Construction Management PE PC for the purpose of use and occupancy of space. Under the terms of their agreement, both of these entities are bound to comply with the Nassau County Living Wage Law.

The Living Wage Law requires County vendors to pay their employees a minimum hourly rate plus a benefits supplement rate if no health insurance is provided. When the Law was implemented in 2007, the policy exempted County part-time and seasonal employees from the provision of the Living Wage Law due to the CSEA’s collective bargaining agreement. At that time it was determined that County part-time and seasonal employees were exempt from the Living Wage Law and thus could be denied the same minimum wage rates as private employees working under County contracts. In keeping with his commitment to ensure that the Living Wage Law is fairly enforced, the Nassau County Comptroller has requested an updated opinion from the current County Attorney as to whether the County’s part-time and seasonal employees should continue to be considered exempt from the Law.

We will continue to establish alternate audit methods, such as expanded desk audits and new requirements for agencies to submit their payroll registers or ADP reports and supporting documentation, in order to ensure that the Comptroller’s Office fulfills its responsibilities.

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<sup>23</sup> Nassau County Living Wage Law §2 Definitions (2010).

Summary and Impact of Underpayments																		
Year Audit Report was Issued by Auditee	2007				2008				2009		2010		2011		2012		2007-2013	
	Wage		Compensated Time Off		Wage		Compensated Time Off		Compensated Time Off		Wage		Wage		Wage		Grand Totals	
	Emp Count	\$ Amount	Emp Count	\$ Amount	Emp Count	\$ Amount	Emp Count	\$ Amount	Emp Count	\$ Amount	Emp Count	\$ Amount	Emp Count	\$ Amount	Emp Count	\$ Amount	Emp Count	\$ Amount
Allen Health Care Services			103	\$ 45,119													103	\$ 45,119
First Choice Home Care, Inc.			45	6,290													45	6,290
New York Health Care Inc.	26	6,350															26	6,350
Premiere Home Health Care Services, Inc.	70	15,683															70	15,683
Tender Loving Care Health Care Services, Inc.	39	54,140	27	10,015													66	64,155
<b>Total Issued 2008</b>	<b>135</b>	<b>\$ 76,173</b>	<b>175</b>	<b>\$ 61,424</b>													<b>310</b>	<b>\$ 137,597</b>
A&B Healthcare Services, Inc.			45	26,067													45	26,067
ABLE Health Care Service, Inc.	2	168	79	12,126													81	12,294
Island Search	67	50,516			49	57,047	2	84									118	107,647
Jzanus Home Care, Inc.			132	35,925													132	35,925
PHC Services, Ltd.	45	38,000	19	6,051	30	20,042	17	3,518									111	67,611
Randstad US	2	294	18	22,245			23	9,707									43	32,246
<b>Total Issued 2009</b>	<b>116</b>	<b>\$ 88,978</b>	<b>293</b>	<b>\$ 102,414</b>	<b>79</b>	<b>\$77,089</b>	<b>42</b>	<b>\$13,309</b>									<b>530</b>	<b>\$ 281,790</b>
Premier Home Health Care Services, Inc.			51	5,056	3	156											54	5,212
Allen Health Care Services							3	33									3	33
First Choice																	0	-
PHC Services, Ltd.					17	3,489											17	3,489
South Shore									67	5,424							67	5,424
Pathways																	0	-
<b>Total Issued 2010</b>			<b>51</b>	<b>\$ 5,056</b>	<b>20</b>	<b>\$3,645</b>	<b>3</b>	<b>\$33</b>	<b>67</b>	<b>\$5,424</b>							<b>141</b>	<b>\$ 14,158</b>
Family Aides			12	867	15	1,159	12	745									39	2,771
Uniondale Community Center											2	1,468					2	1,468
Long Beach Reach											1	989					1	989
G.E.M. Health Care Agency			32	1,770			12	999	15	738							59	3,507
<b>Total Issued 2011</b>			<b>44</b>	<b>\$ 2,637</b>	<b>15</b>	<b>\$1,159</b>	<b>24</b>	<b>\$1,744</b>	<b>15</b>	<b>\$738</b>	<b>3</b>	<b>\$2,457</b>					<b>101</b>	<b>\$ 8,735</b>
A&B Healthcare Services, Inc.																		-
Cottage Home Care, Inc.																		-
Jzanus Home Care, Inc.*													100	8,039			100	8,039
<b>Total Issued 2012</b>													<b>100</b>	<b>\$8,039</b>	<b>0</b>	<b>\$0</b>	<b>100</b>	<b>\$ 8,039</b>
Bethany House													7	5,053	7	5,002	14	10,055
Glory House Recovery													1	1,523			1	1,523
Community Housing Innovations, Inc.											7	1,010	8	800			15	1,810
Peace Valley Haven, Inc.											23	42,978	15	79,286			38	122,264
<b>Total Issued 2013</b>											<b>30</b>	<b>\$43,988</b>	<b>31</b>	<b>\$86,662</b>	<b>7</b>	<b>\$5,002</b>	<b>68</b>	<b>\$ 135,652</b>
<b>Total Reports Issued 2008-2013</b>	<b>251</b>	<b>\$165,151</b>	<b>563</b>	<b>\$ 171,531</b>	<b>114</b>	<b>\$81,893</b>	<b>69</b>	<b>\$15,086</b>	<b>82</b>	<b>\$6,162</b>	<b>33</b>	<b>\$46,445</b>	<b>131</b>	<b>\$94,701</b>	<b>7</b>	<b>\$5,002</b>	<b>1250</b>	<b>\$ 585,971</b>