

Nassau County Sheriff's Department
Limited Review of Timekeeping Practices - Sheriff's Civil Division
Corrective Action Plan

	RECOMMENDED ACTION	REPORT AUDIT NUMBER	IMPLEMENTATION STATUS
1	Timekeeping:		
	1) Whenever possible, employees should personally sign in upon their arrival and out upon their departure from a work location. On a daily basis, the timekeeper should review these entries and document the review by initialing the timesheet.		For reasons of consistency and accuracy, the timekeeper has always documented the start and end tour of all employees. Many deputy sheriffs go out of service in the field. This procedure would require the deputy sheriff to make his out of service entry the following day. If that deputy is off the following day, this could cause delays and inaccurate entries to the time and leave sheet. All employees assigned office practice this recommendation.
	2) Unit timekeeper must sign leave slips to verify that leave was posted to timesheets.		This has been Department policy. Any other concerns are isolated incidents.
	3) All hours worked by employees should be recorded on timesheets including overtime.		This has been the accepted method of recording employee time, any additional hours worked by employees was documented on that employee's overtime slip. This policy has now been corrected to reflect the Comptroller's recommendation.
2	Daily Logs		
	1) As official records of employees' activities, the daily logs should be signed by the employees.		Daily Log sheets are kept as an internal record for the Division to assist Deputy Sheriffs and their Supervisors in recalling activities of that day. As with all County employees signing of the timesheets serves as verification of the Deputy Sheriff's attendance for that day. Deputy activities such as the service of summons and execution of warrants are certified with the court.
	2) Daily logs should contain all information relevant to the day's assignments, including start and end tour times, and the actual start and end time of each trip.		Many Deputy Sheriff activities are reimbursable through Federal and State programs. As previously stated the deputy daily log is an internal instrument actual time spent on activities must be reflected on the in order to compute this reimbursement.
	3) Documentation of employees' daily activities, including timesheets, daily logs and overtime slips, should be consistent. The Division should determine if the two deputies for whom a log was not on file for February 20th reported to work that day.		The Department contacted the Comptroller's Audit Division in order to obtain the names of these deputies. It was verified that the two Deputies in question worked 0900-1700 on that day. This was verified after a review of the timesheet for that pay period and a review of the tour commander's activity sheet for that day.
3	Absent Employee		
	1) The department should investigate this employee's current status.		This employee's service with the County has been terminated.
4	Division Timekeeping Practices		
	1) The payroll clerk should review information before entering it into NUHRS to avoid errors and duplicate entries.		This practice is in place and has always been Departmental policy. Any other concerns are isolated incidents.
	2) The department should investigate the validity of meal allowances paid to employees in the family court unit.		A sampling of overtime slips has been reviewed. Of this sampling all requests for meal money were valid as per the County's contractual obligation. After contacting your Office, it was determined that these were isolated incidents that have been corrected.
	3) The payroll clerk should use the proper codes for entries into the NUHRS system. The payroll clerk should retroactively change entries in NUHRS, unless they were originally incorrectly entered.		Captain O'Reilly has contacted your office to request "refresher" training in NUHRS for our payroll clerk. With the cooperation of your office this training is now completed.
	4) Only leave properly documented by an authorized leave slip should be entered into NUHRS.		This practice is in place. Any incidental issues with this concern have been addressed.
	5) To identify the requesting, authorizing and verifying signatures on overtime slips, authorized employees should also include their badge numbers.		This policy has been implemented.
	6) Proper supervision and training should be given to the payroll clerk to ensure that NUHRS entries are made in compliance with county payroll practices.		Captain O'Reilly has contacted your office to request "refresher" training in NUHRS for our payroll clerk. With the cooperation of your office this training is now completed.