ALBANY COUNTY

Department of Audit and Control

Final Report

Audit of Time and Attendance

May 2026

Susan Rizzo, Comptroller

Stephanie Slominski CIA CFE, Chief Auditor

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Background

In 2020, the Department of Audit and Control (DAC) conducted an audit of internal controls related to time and attendance recording. The Final Audit Report[1] noted the following observations related to entering and editing time and attendance records.

- Albany County Policy, as set forth by the County Legislature, related to time and attendance recording, does not provide specific guidance to require that departments maintain adequate supporting documentation of time and attendance records;
- General configuration of the budget and accounting system do not allow for terminated employee's buyout payments to be paid from a separate budget line, resulting in the misclassification of said employees' successor;
- Manual entries to record time and attendance are either not supported by documentation or documentation is not obtained on a regular basis;
- Manual entries to record time and attendance are signed off by subordinates; and
- Individuals with edit access making and approving their own time records.

Based on the results of the 2020 audit, the Department of Human Resources (HR) and the DAC developed necessary updates to the Rules and Regulations for Albany County Employees. These modifications were approved by the Albany County Legislature in April, 2022[2], as resolution 54 of 2022 and were intended to strengthen controls over time recording, editing and approving, with substantial emphasis placed on documentation for all manual entries and edits. The Albany County Legislature also passed Resolution 309 of 2024[3] related to timekeeping procedures for County Employees working remotely. Since the conclusion of the 2020 audit, HR management has facilitated the implementation of several new process controls intended to address both; the observations in the 2020 Audit and issues that have emerged since the audit was finalized. Weekly payroll reports have been created to analyze paychecks based on thresholds and flat dollar pay transactions. The Commissioner of HR reviews these reports to ensure irregularities are detected immediately.

Executive Summary

DAC received two formal written complaints simultaneous to the beginning of this audit, related to employees with additional outside employment working during time they are on the clock at their Albany County position. It should be noted that the audit process was met with substantial reluctance; including the temporary restricted access for DAC in the timekeeping system and refusal in two major departments to allow DAC auditors to receive written confirmation from individuals assigned payroll liaison roles related to manual entries.

There have been significant and meaningful improvements since the last Audit of Time and Attendance, however Albany County continues to need process improvements in some areas. Multiple intricacies that exist between and within County departments including requirements set forth in union bargaining agreements and turnaround in HR management are the root cause for a significant portion of the shortfalls in procedure. DAC is currently working closely with new HR management to make necessary improvements.

[1] Appendix A: Audit of Time and Attendance, Final Report 2020
[2] Appendix C: Albany County Resolution 54 of 2022
[3] Appendix D: Albany County Resolution 309 of 2024

DAC was able to confirm that an individual employed by Albany County did indeed create several false time records and was being paid by Albany County and their outside employer for the same hours. This complaint and the evidence DAC gathered has been turned over to the Albany County District Attorney and the NYS Pension Integrity Bureau to complete the investigation and determine appropriate actions. Additionally, in December of 2025, before this audit was completed, the Albany County Department of Human resources began efforts to facilitate improvements and issued a new policy[4] that provides guidance related to County employees that engage in outside employment in addition to their role with the County. At that time Human resources also created improved training for payroll liaisons that enter time and attendance data into the County's timekeeping system.

Objectives

- Determine the effectiveness of corrective action implemented as a result of the 2020 Time and Attendance Audit; and
- Identify any new or emerging risks related to creating and approving time records, including payroll and overtime budget overrides as well as documentation and approvals for employees working from home.

Scope

This audit was conducted pursuant to Article 4, Section 403(f) of the Albany County Charter which states that the "Comptroller shall audit the financial records and accounts of all officers and employees charged with any duty relating to County funds or funds for which the County is responsible." The scope of this audit included all timekeeping records, supporting documentation and related materials for the period of 2022 through 2025.

Major 2020 Recommendations and Status of Corrective Action

Timekeeping procedure:

The control weaknesses identified in 2020 were a result of a lack of adequate written procedure and insufficient oversight independent of the individual departments. Albany County is divided into multiple departments and sub-departments, each with a unique set of circumstances that demand customized policies and procedures to ensure that the payroll expenditures are free from fraud waste and abuse, while the County remains compliant with all legal requirements and union agreements. The broad version of Albany County Attendance Policy did not provide sufficient structure to facilitate the development of adequate processes to ensure that time and attendance records are accurate and are able to be verified. Many departments do not have a process in place to document supervisor verification of time recorded. Additionally, in some instances, processes that were in place did not operate effectively or lacked key elements to ensure that documentation could be provided for future review, e.g., phone calls or text messages.

In 2022, HR assisted departments in creating written timekeeping procedures for 32 departments and sub departments. At the beginning of this audit, DAC identified some departments did not develop a procedure and several of the written procedures that were submitted were found to be missing one or more elements set forth in Resolution 54 of 2022. In early 2026, before this audit was completed, HR requested that all departments

[4] Albany County Outside Work Policy

update these procedures and 37 new written procedures were collected. HR has committed to review and facilitate updates of these written procedures on an annual basis. DAC is continuing to work with HR to ensure:

- All written procedures contain elements necessary to address the requirements of Resolution 54
- Each department receives appropriate guidance to ensure a complete understanding of the objectives that need to be satisfied by the written procedures and how to facilitate compliance among employees

Budget Lines and Pay Types:
Vacation buyouts for employees that have separated from County service, where the role is considered a critical hire and must be replaced immediately to ensure business continuity, resulted in salaries being paid using mismatched pay types and charged to inappropriate ledger accounts. Discussions at the exit conference after the 2020 audit and subsequent meetings resulted in a potential solution involving the creation of a budget line item for the purpose of processing large vacation buyouts while maintaining the integrity of the budget line connected to the separated employee's replacement. There is no way to predict which or how many employees will retire in any given year with 100% accuracy, however, the County employs a significant number of people that have been in service more than 20 years and have accumulated a large amount of unused vacation hours. An account was created in the fourth quarter of 2022, testing revealed the majority of large vacation buy-outs have been paid through this line.

Emerging Issues
DAC discovered that a new pay code was created in the payroll system and 270 County employees were paid $1,261,480.24 in additional unidentified payments during 2023 through 1st quarter of 2026. The purpose and origin of these payments is still undetermined, but a majority of these payments were charged to departments inconsistent with the employees' work location. While the Legislature approved the total line amount, it is unknown if the Legislature approved or was made aware of the individual employees that would be receiving pay increases in excess of 3%. At the time of budget presentations, each department must complete the forms directed by the Audit and Finance Committee identifying all individual salary increases of over 3%, in addition to the approval as a consolidated line item. Based on New York State Law,[5] paying bonuses to government employees is heavily regulated and in most cases is impermissible. DAC is continuing to analyze the appropriateness of these payments.

Additionally, the DAC discovered one employee's payroll had been transferred for the final quarter of 2025 to an unrelated line that represents public health services, resulting in a $57,847.40 overstatement for this expense category. Based on the documents reviewed, the employees' HR profile was reconciled, however the ledger entry would have resulted in the overstatement of funds expended for the purpose of providing health related services to the public. Grant revenue and Federal single audit results depend on accurate reporting and are also at risk when expenditures are misstated. Accounting staff was able to perform corrective entries to reverse this issue, however, it was only discovered inadvertently while auditors were reviewing data reports from the payroll system. While department heads have overall authority to make management decisions, it is incumbent upon all management to report transactions accurately both on paper and in the accounting system. DAC recommends a process be established to identify when staff title changes will impact the integrity of Albany County's financial statements and require the DAC be notified to ensure appropriate steps can be taken to protect the integrity of the general ledger and the County's obligation to provide transparent and accurate records to the public.

[5] New York State Civil Service (CVS) Chapter 7, Article 8, Title B

Audit Observations

Time Recording Control Deficiencies
CRITERIA: Albany County attendance regulations state that "Every County employee shall maintain a complete, accurate and up-to-date record of his or her presence and absence from work." Additionally, Resolution 54 of 2022 addresses the necessity to provide clear and specific requirements for recording time and attendance across multiple departments with extremely different structures and union obligations.

CONDITION: The County continues to have control deficiencies in the process of recording time and attendance information and maintain written documentation for future review. Based on the review of a sample of time records, DAC reviewed, the following was observed in some departments:
• Absence of written documentation to support manual entries and edits related to Individuals that do not have access to physical time recording devices;
    o Absence of remote work logs related to individuals that do not work directly in County Offices
    o Time is conveyed to payroll liaisons either verbally or via text message (methods that are not easily archived for later reviews)
• An individuals approving their own timecards in department(s) with limited supervisory roles
• Department heads or designated timecard approvers do not perform the weekly approvals in timely manner, resulting in Payroll staff approving unapproved timecards to ensure that payroll is processed on time and employees are paid.

CAUSE: Despite the substantial and constantly updated semi-annual in-person training for payroll liaisons, department heads and payroll liaisons in some departments still appear to be unaware or in some cases do not possess a clear understanding of the requirements and how they specifically apply to their departments and employees. Additionally, the County utilizes a centralized payroll process in HR, however the time recording and approval process is performed almost entirely at the department level as a result of infinite subtle distinctions providing that department managers possess the best knowledge of the activities in their department. HR management has recently developed reports and tests to highlight anomalies in time records provided by departments and to inquire to ensure accuracy and appropriateness.
CONSEQUENCE: There is an inherent risk that inappropriate or unauthorized payments to employees would go undetected resulting from the lack of adequate documentation to support time and attendance records. It must be noted that the consequence statement is an essential element of audit observations, however this represents only the potential unfavorable results when internal controls do not exist or do not operate as intended. This section should never be interpreted as an actual audit finding.
CORRECTION: New HR management has begun making improvements in the training sessions provided to payroll liaisons, including the importance of providing support for manual edits and entries. DAC is working closely with HR to improve the department specific written procedures template and developing more effective methods to train employees and encourage managers to accept their responsibility to ensure compliance in their respective departments. Additionally, employees working at various external locations after punching a clock in a County building should be required to complete a log to document workday activities.
AUDIT UPDATE: Discussions with HR management resulted in immediate review and partial correction of the circumstances leading to this observation. DAC tested and confirmed that the individual approving their own timecard has been notified and has since become compliant with the requirements to submit timecards for a secondary approval. Additionally, DAC performed a review of timecard approvals that were processed in 2026, (after the scope period of this audit). DAC confirmed that HR management has adjusted the payroll process to ensure the workflow does not begin until all timecards are approved by department specific payroll liaisons.

Conclusion

Since the previous audit performed in 2020, Albany County has developed legislation to facilitate stronger controls over payroll and time keeping records. However, there are still some weaknesses in procedure. New management was installed in the Department of Human Resources at the beginning of 2026 and has been cooperating with DAC auditors to improve results immediately. The DAC will continue to work with Human Resources and Albany County Departments to develop improvements in communication and training for department managers and employees. Additionally, DAC will begin periodic audits of payroll to ensure the controls provide adequate reassurance that observations will not be repeated. DAC also recommends that it is memorialized in legislation that auditors continue to have access to the County's timekeeping system, without interruption.

I would like to thank the Commissioner of the Department of Human Resources and all Albany County Department Managers for their cooperation and assistance, and for providing us with the materials and documentation to complete this audit.

Sincerely,

Susan Rizzo,
County Comptroller

Stephanie Slominski CIA, CFE
Chief Auditor

cc: Shannon Coffil, Commissioner, Human Resources
Daniel McCoy, Albany County Executive

Appendix A: Audit of Time and Attendance 2020

Appendix B: Albany County Resolution 20-276

Appendix C: Albany County Resolution 22-54

Appendix D: Albany County Resolution 24-309

Appendix E: Albany County Outside Employment Policy

Appendix F: Department Response Human Resources

Appendix G: Auditor's Comments re: Department Response

ALBANY COUNTY

Department of Audit and Control

APPENDIX A

Final Report

Time and Attendance Audit

April 2020

Susan Rizzo, Comptroller

Stephanie Slominski CIA, Chief Auditor

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Executive Summary

The Albany County Comptroller's Office performed an audit on Time and Attendance records based on allegations personally communicated to the previous Comptroller. An outside legal firm, Hinckley Allen LLP was hired by the previous Comptroller, Additionally, the previous comptroller hired an outside CPA, Berdon LLP through Hinckley Allen to perform a forensic review. Two reports were issued at the end of the previous Comptroller's term, an "Interim Report" by the Comptroller and an "Expert Report" by the CPA firm, Berdon LLP. While both reports indicated potential control weaknesses, the current Comptroller determined that further work[1] should be done to confirm or dispel the allegations and to identify and evaluate the effectiveness of controls to ensure that time recorded is both accurate and authorized. This report is focused on the review of internal controls related to time and attendance recording. Our determination regarding the allegations and the potential impropriety related to the previous Comptroller's use of County resources, specifically the expending of $213,158 to obtain an outside firm to perform the review will be addressed in a separate letter to be issued subsequent to this report. It should be noted that the two outside firms were hired without prior approval from the Albany County Attorney, Contract and Administration Board or the Albany County Legislature.

Key Observations

The Albany County Department of Audit and Control (DAC) observed the following general areas for improvement:

- Albany County Policy, as set forth by the County Legislature, related to time and attendance recording, does not provide specific guidance to require that departments maintain adequate supporting documentation of time and attendance records;
- The Albany County Comptroller's Office has always possessed the capacity to utilize an internal audit function to routinely perform evaluation and testing of controls to ensure

[1] *Due to the public health crisis and quarantine related to the COVID 19 pandemic, the DAC reduced the sample size for all testing procedures that had not been completed at the time of the quarantine. It was determined that the DAC has reached a sufficient conclusion based on the work that was able to be performed. Additionally, as a matter of standard audit procedure the Office of the Comptroller will perform follow up procedures in 2021 to confirm that adequate controls continue to operate as designed. The DAC will evaluate the implementation of the recommendations contained within this report.*

that time and attendance and other elements of payroll were being recorded accurately, however, the previous Comptroller consistently failed to utilize said function; and
- General configuration of the budget and accounting system do not allow for terminated employees buyout payments to be paid from a separate budget line, resulting in the misclassification of said employees' successor.

Additionally, the DAC identified control weaknesses in the following areas;
- Manual entries to record time and attendance are either not supported by documentation or documentation is not obtained on a regular basis;
- Manual entries to record time and attendance are signed off by subordinates; and
- Individuals with edit access making and approving their own time records.

Background

In December 2019 the previous Albany County Comptroller issued an Interim Audit Report ("Interim Report") based on information received regarding allegations of misconduct within the Albany County Government. Additionally, an outside CPA firm, Berdon LLP was hired to perform a forensic audit and also issued a report ("Berdon Report"[2]). The combined audits raised questions related to the design and effectiveness of internal controls over time an attendance recording for the purpose of payroll disbursements. The intention of this follow-up audit is to provide conclusions and recommendations based on ongoing communications with management and evaluations and testing of controls over time and attendance recording. Audit work was also performed to determine if any evidence exists to support the two allegations mentioned in the previous reports. During calendar year 2019, Albany County employed over 2,400 individuals and paid approximately $131.5 million in salary expense[3]. Currently, the County uses a computerized system (KRONOS) to facilitate time and attendance recording and accrual utilization. The Interim

[2] *The contract for Berdon LLP was signed by both Hinckley Allen and Michael Conners and payments to Berdon LLP were passed through Hinckley Allen.*

[3] *In addition to the term union and nonunion, there are three categories of employees for time keeping purposes and accruals:*

a. *Exempt (other than elected official) – high level management, physicians, and lawyers who are expected to often work more than their "scheduled time".*
b. *Compensatory Time Eligible Employees – non-covered under the Fair Labor Standards Act (FLSA). The employee is not "entitled" to overtime or compensation for hours worked over 40, but Albany County does provide for the earning and using of compensatory time under specific circumstances.*
c. *Overtime Eligible Employees – FLSA eligible employee earn overtime or comp time for hours worked beyond 40 hours at a rate of time and one-half, provided that specific rules are met.*

Report, issued by the previous Comptroller, contained two allegations; County employees had been working on campaign efforts during paid work time; and positions and salary increases were offered in return for political loyalty. Additionally, the report issued by Berdon LLP made seven major assertions[4] related to potential weaknesses in internal controls over time and attendance. The DAC developed its primary audit objectives based on these allegations and assertions.

Objectives

- Determine if adequate policy exists related to employees requirement to record their time and attendance, the manner in which recording should be performed and managers responsibility to oversee the accuracy and appropriateness of such records;
- Determine if there are adequate processes in place to determine the number of payroll liaisons in any given department and for selecting them;
- Determine if employees who are assigned payroll liaison responsibilities are able to create manual entries to record and edit their own time. If so, determine if sufficient justification exists for this practice and adequate controls are in place to ensure that payroll fraud does not occur;
- Determine if payroll liaisons are able to create manual entries for employees outside of their department, and if adequate controls exist to ensure that time recorded is accurate and authorized;
- Determine the cause for manual entries created in advance of the time to which they relate and if there are adequate controls in place to ensure that time recorded is accurate and authorized;
- Evaluate the Out of Title Pay (OOT) classification and determine if it is being applied appropriately;
- Determine if and when it is necessary for employees to punch a clock that is located outside of their assigned work area and if there are sufficient controls in place to ensure that time recorded is accurate and authorized; and
- Provide management with recommendations, where appropriate.

[4] *See Appendix 1 taken from "Expert Report" produced by Paul M. Ribaudo of Berdon LLP"*

Scope

The scope[5] of this follow-up audit included all time and attendance records and payroll data for the period January 1, 2018 through December 31, 2019.

Audit work was substantially completed in April, 2020.

Approach

To accomplish this follow-up audit the DAC performed the following:

- Interviewed personnel in Human Resources and other various departments to obtain an understanding of Albany County overall procedures as well as department specific procedures related to producing and approving time and attendance records;
- Identify key internal controls over time and attendance recording;
- Select samples and perform testing procedures to evaluate the design and effectiveness of controls; and
- Based on the results of the testing procedures, we will re-evaluate the scope and objectives and perform other steps as considered necessary.

[5] *The scope of the original audit spanned from 2012 (when the current software program for recording time and attendance was first implemented) to present, however the DAC determined a review of the two most current calendar years would be sufficient to evaluate the effectiveness of controls in place and make recommendations where appropriate.*

Areas in General Compliance with Policy and Best Practices

The DAC addressed each of the seven assertions[6] outlined in the Expert Report issued by Berdon LLP and found no credible evidence to support significant risk related to the following:

1. "Many employees have a significant amount of their time and attendance entered into Kronos by manual entries as opposed to by employee punches."

Manual entries used to record an employee's time do not represent a significant risk where the nature and location of the work assignment prohibits physical clock punches and said manual entries are accompanied consistently by the appropriate supporting documentation and approvals. According to current policy, there is no requirement to record time via clock punch.

Additionally, the analysis of the data reports produced for the original audit ignores the fact that punching a Kronos clock will only record in and out punches. All entries for pay codes such as sick, vacation or compensatory, as well as adjustments for approved overtime, must be entered manually by a payroll liaison. (See Recommendation for Observation #4 below for more details).

2. "Various departments have multiple payroll liaisons with read/write access to Kronos."

Payroll liaison responsibilities and edit access in the Kronos system are assigned based on the request of individual department heads. Departmental operations in Albany County are extremely diverse in nature and location and therefore require customized procedures for recording time, including determining how many and which employees should be assigned the responsibility for performing manual entries. Analysis of the data also suggests that the number of active payroll liaisons in any given department was constant throughout any given year. The totals likely represent the cumulative number of individuals that may have only performed the function of a payroll liaison for a limited time during the year.

3. "Payroll liaisons have the ability to utilize their read/write Kronos access to enter their own time and attendance via manual entry as opposed to by employee punches."

Payroll liaisons making manual entries to record their own time and attendance does not represent a significant risk when the nature and location of the work assignment prohibits physical clock punches and said manual entries are supported by a time sheet signed by a supervisor and the time is approved in the Kronos system by the employee's direct supervisor. Albany County Human Resources personnel encourage all payroll liaisons not to enter or sign off on their own time during quarterly training sessions. (See Recommendation for Observation #6 below for more details)

[6] *See Appendix 1 Taken from Expert Report produced by Paul M. Ribaudo of Berdon LLP.*

4. "Manual entries have been made by payroll liaisons who are not in the same department as the employee for whom said entries were made."

The data reports produced for the Berdon Report do not take into consideration that data reports produced by the system only indicate an employee's most current assigned department. Albany County has a significant number of employees that have long term tenure and as such have moved from position to position including departmental changes. Additionally, payroll liaisons are assigned specific pools of employees for whom they have access to manually enter time. The pool is determined through a collaboration between department heads and Human Resources. Payroll liaisons do not have access to manually enter time for employees for whom they have not been assigned time recording responsibility. The analysis of the data reports completely ignores the numerous overlaps between various departments and classifications of subsections of the same department.

- Had the previous Comptroller been engaged in any routine internal audit activities, he would have been aware of:
    - The nuances in the way Albany County's time and attendance system (Kronos) records, stores and reports data;
    - Structural connections between related departments; and
    - Department mergers related to the establishment of the Recreation Department in 2017.

5. "Many employees have and their time entered into Kronos via manual entries that were created 30 or more days in advance of the date to which said time entry related"

Time can be manually entered into Kronos in advance for some specific situations. There is no significant risk in this practice because the system does not allow for a time card to be approved in the system until the week of the pay period. The DAC performed a test at various departments and is able to confirm the control is in place and is operating as designed. The majority of risk involved with manual entries exists when supervisors do not verify and approve the time, either when it is entered in advance or in real time. (See Recommendation for Observation # 4 below for more details)

6. "Out of title pay has been used to compensate many employees over the analysis period"

The pay code for Out of Title (OOT) pay does not represent a significant risk in and of itself. When applied correctly OOT pay facilitates the accurate allocation of salary for individuals that have job responsibilities in two or more separate departments. The DAC was unable to identify any evidence to support inappropriate use. Out of Title pay is documented using a form.

The OOT pay code allows for contract requirements to be met in short term situations where an individual must substitute and perform duties in the absence of an employee that is paid at a higher rate.

Additionally, working to correct limitations in the way the system is configured (See Recommendation for Observation #3 below for more details) will reduce the use of this pay code.

7. "Employees appear to have punched in at worksites outside of their home departments"

Albany County employees that work in multiple locations are directed to punch a Kronos clock that is located at the site where there workday begins. There is no requirement for employees to travel unnecessarily to reach their home department when they do not begin their day at that location.

There are a significant number of employees that work in multiple locations around the County. In the presence of adequate controls related to the supervisory review and approval of employees' time, this does not present a significant risk. (See Recommendation for Observation #4 below for more details)

The analysis of the data reports presented in the "Berdon Report" does not consider the multiple various departments that contribute services to the operations at Lawson's Lake[7] including security for events (Sheriff's Dept.) and the summer intern program (Legislature).

[7] *Additionally, it should be noted that the time clock located at Lawson's Lake was identified as 112 State Street, however the full data report label is "112 State Street Lawson's Lake". Had the analysis expanded the column in the excel data reports this would have been correctly noted.*

Audit Observations

I. Albany County Attendance Policy

Observation(s) and Impact	Recommendations
While the Albany County Attendance Policy states that "Every County employee shall maintain a complete, accurate and up-to-date record of his or her presence and absence from work", it does not provide sufficient structure to facilitate the development of adequate processes to ensure that time and attendance records are accurate and are able to be verified. Departments are permitted but not required to develop an internal written procedure related to time and attendance recording. Many departments do not have a process in place to document supervisor verification of time recorded. Additionally, in some instances, processes that were in place did not operate effectively or lacked key elements to ensure that documentation could be provided for future review, e.g., phone calls or text messages.	The DAC recommends that Albany County Attendance Policy be updated by the Legislature to include a requirement that all Albany County departments implement written procedures outlining the recording and documentation of time and attendance records in accordance with applicable civil service requirements and collective bargaining agreements. The authority to facilitate the development of procedures suited to the individual dynamics of each department should reside with the Commissioner of Human Resources. Additionally, department heads possess the most comprehensive understanding of the subtleties inherent to their department, as such their collaboration is essential to the development of written procedures and should be required. All employees, with the exception of elected officials, should be accountable for their time by either punching a clock or having a time card completed by the employee and signed by a supervisor. Approval should never be performed by an employee's direct subordinate. The DAC strongly recommends that internal policies require all employees use a Kronos time clock where there is one located at the assigned work site and its use does not unnecessarily impede productivity.

I. Albany County Attendance Policy (Continued)

Observation(s) and Impact	Recommendations
While Albany County has several processes in place related to Kronos functions performed manually, no specific written guidance exists to ensure that procedures are executed and documented consistently and uniformly across all Albany County departments. Without sufficient structure in Albany County written guidance, there is a risk that department procedures will not provide adequate control over high risk functions such as payroll and time recording.	The DAC recommends Albany County management develop a written procedure related to the use of the Kronos time recording system to include: • Determining the number of individuals that are assigned access to enter and edit Kronos time records, criteria for the selection of those individuals and the pool of employees they will be responsible for; • Strict guidelines related to the practice of individuals entering or editing their own time, and the review, approval and documentation of that process; and • Adequate process to document all of the above.

Management Response

A. Management concurs with the recommendation that each department shall develop written procedures outlining employee specific rules for time and attendance.

B. The Department of Human Resources shall develop written procedures for the assignments/access of permissions in the Kronos Timekeeping System and MUNIS module. The process will be driven and updated for the sole purpose of Kronos as a supervisory tool and recording of time. Further, Human Resources has developed a MUNIS and Kronos permission form for all permission requests, which shall require the appointing authority authorization. Human Resources will no longer process email requests without formal form completion. Employee Masterfiles and Notices of Separation shall also include same permission notation requirements.

C. The Department of Human Resources shall prohibit the editing of an employee's own timecard in the Timekeeping System. All instances of personal editing shall be deemed an infraction and may result in discipline. There shall be no exceptions.

2. Internal Audit Function

Observation(s) and Impact	Recommendations
Prior to the end of calendar year 2019, the Albany County Comptroller's Office did not have an adequate internal audit function. Albany County operates with an annual budget in excess of $730 million and encompasses 39 departments, many of which operate under extremely diverse circumstances in an environment burdened with new and ever emerging risks. Therefore, the departments require unique processes and controls. Furthermore, the observations identified in this report would likely have been previously noted and corrected, had the former Comptroller utilized an internal audit function. The internal audit function performs regular evaluation and testing of internal controls over financial transactions and other process area's where financial and other risks may be present. It provides recommendations for strengthening processes to mitigate that risk. The internal audit function also serves to recognize many of the warning signs of fraud which is a risk present in any organization where financial transactions take place. The lack of this essential function magnifies the risk that erroneous transactions, waste and abuse of taxpayer resources and various types of fraud may go undetected. This could result in significant costs to Albany County.	The Comptroller's Office will continue to develop an internal audit function, including an annual audit plan to perform routine risk assessment, evaluation and testing of internal controls. The internal audit function should provide meaningful recommendations and monitoring procedures to ensure process improvements are implemented and effective in all process areas where significant risks may be present.

Management Response
No response necessary, as this observation is for the Comptroller.

3. Budget (System) Restrictions Related to Salaries

Observation(s) and Impact	Recommendations
Accurate financial records and budget allocations are crucial to maintaining the integrity of Albany County's fiscal activity and preserving taxpayer confidence that resources are expended in the most efficient and appropriate manner. The DAC noted that there are specific limitations in the computerized systems that manage Albany County's budget allocations and communicate back and forth with the accounting program that produces and records payroll checks. Currently, when employees separate from Albany County service, their vacation buyout payment must occupy the budget line for as many weeks as the accruals represent even though the buyout is paid out as a lump sum upon separation. As a result, a new employee hired as a replacement was paid from a different budget line for extended periods before the appropriate line becomes available. Recording salaries in this manner often appears to be inaccurately recorded as Out Of Title pay (OOT).	The DAC recommends, the Department of Management and Budget work to adjust configurations within the budget recording and accounting systems to ensure that current employees are paid from the appropriate lines in order to provide a more accurate mechanism for reporting salaries. It may be possible to create a separate restricted reserve account specifically for the purpose of paying terminated employees vacation buyouts. Appropriate civil service accounts may need to be established for new positions as necessary. Corrective action related to this observation would decrease the use of the OOT pay classification for extended periods and eliminate the appearance of erroneous or inappropriate salary payments. It may be beneficial to reference the budget structure employed by other counties of similar size to assist in the development of a more efficient procedure.
Management Response	
The County's policy, in general, has been to charge accrual payouts to said personnel line items when separation has occurred. When the separating employee leaves, there is a need to fill certain positions as soon as possible for continuity of operations. These positions, "critical hires", will force the line over the appropriation amounts by the close of the year. The funding of payouts for all position would be a huge burden to the taxpayer to implement for all positions; but, setting up a designated reserve fund to handle this for critical hires may be a more appropriate way to account for this issue. A policy with input from Management and Budget, Human Resources and the Comptroller on taking action, or reviewing requests for critical hires may be necessary to implement this in an efficient manner and cleaning the options up at year end may make the process more transparent.	

4. Manual Entries for In and Out Punches Not Verified and Approved by Supervisor

Observation(s) and Impact	Recommendations
Albany County attendance regulations state that "Every County employee shall maintain a complete, accurate and up-to-date record of his or her presence and absence from work." A physical time clock exists at many county locations, but its use is not a requirement, per Albany County Policy. It is the responsibility of the appointed authority for each department to establish standards for time recording. Time sheets used by employees that do not use the time clock are in most instances signed only by the employee. Manual entries are not consistently supported by documentation or verified and approved by supervisors. Additionally, a significant amount of manual time entries are triggered by phone calls or text messages. As a result, the individuals performing the entries are unable to provide documentation. Manually entered time sheets verified and approved by supervisors substantially reduces the risk that the records produced are accurate and authorized.	Adequate implementation of the DAC recommendation for Observation 1 above will sufficiently address this issue, however, it is not expected to be an immediate occurrence. In the interim the DAC recommends that all manual entries to record or edit time in the Kronos system be verified and approved by a manager, supervisor or authorized personnel from the Payroll Division of the Human Resources Department. Additionally, Human Resources has developed a universal time sheet to be used for all manual entries across Albany County. This time sheet should be updated to include lines for location, a brief description of activities where applicable and a line for a supervisor to approve/certify, as well as language that provides for an attestation of the employee and acknowledgment of penalty for any submission of false documentation. Procedure should be implemented that requires all universal time sheets, and any supporting documentation, such as leave requests, to be electronically saved and stored in specifically identifiable and searchable electronic folders.

Management Response
Human Resources agrees with this recommendation. It should be noted that completion of paragraph four (4) of this recommendation may require purchase and implementation of additional software.

5. Manual Time Records Entered, Signed Off by Subordinates

Observation(s) and Impact	Recommendations
Standards of best practice dictate that any entries or approvals made for individuals in supervisory or management positons should never be performed by subordinates, whether direct or indirect. Manual entries for time recording are performed by employees with direct or indirect reporting relationships to the individuals for whom the time is being entered. Additionally, manually entered time cards are routinely signed off, approved or completed by an employee with direct or indirect reporting relationships to the individuals, (e.g., a subordinate). There is an inherent risk attached to completing transactions for an individual that has the potential to exert influence or pressure that could create a real or perceived impact on the employee's continued tenure.	Adequate implementation of the DAC recommendation for Observation I above will sufficiently address this issue, however, it is not expected to be an immediate occurrence. In the interim, the DAC recommends that Human Resources review and evaluate current and best practices to ensure that manual time recording complies with said best practices and that supervisors are reviewing and signing off on subordinates time cards where required. Further, it is recommended that Human Resources develop a detailed and specific list of any positons that exist under circumstances where there is no immediate supervisor to approve the employees time and submit to the Comptroller for final approval. This list should be reviewed and approved annually. These individuals should be required to punch a clock or submit a detailed and universal time sheet that attests to the accuracy of the information submitted.
Management Response	
The Department of Human Resources agrees with this recommendation and further requires all Departments to provide the hierarchy/reporting structure of their department, which includes all positions. Said hierarchy chart shall drive the structure and permissions within Kronos as mentioned in response 1.B.	

6. Manual Time Entries Self-Entered, or Signed Off.

Observation(s) and Impact	Recommendations
Standards of best practice dictate that no employee should enter, edit or sign off on their own time. Payroll liaisons are instructed not to engage in this practice. Payroll staff does perform periodic reviews to determine if employees have adhered to this directive. The DAC observed several employees with edit capacity had entered, and some had signed off on, their own time records in the Kronos system. Employees being permitted to enter, edit and sign off on their own time creates a risk that an inappropriate or unauthorized time record would go undetected. Additionally, checking for self-approvals periodically may lead to the discovery of errors or unauthorized entries after payroll has been disbursed and inappropriate payment may be difficult or impossible to recover.	Adequate implementation of the DAC recommendation for Observation 1 above will sufficiently address this issue, however, it is not expected to be an immediate occurrence. In the interim, the DAC recommends that the management establish a written procedure to prohibit employees with edit capability from entering their own time in the Kronos system. If necessary, management should perform more frequent reviews to discover when this has occurred before payroll is disbursed in order to allow time for entries to be verified by a supervisor.

Management Response
The Department of Human Resources agrees with this recommendation. The Department of Human Resources shall prohibit the editing of an employee's own timecard in the Timekeeping System. All instances of personal editing shall be deemed an infraction.

7. Data Security and Access Controls

Observation(s) and Impact	Recommendations
Albany County observes the common Information Technology (IT) best practice of assigning individuals with the least possible levels of access required to perform their job responsibilities efficiently. Department heads do not perform an annual review of their employees with edit access in Kronos to determine if access assigned remains commensurate with an individual's job responsibilities. The DAC noted that several employees that were no longer responsible for making time entries, or had been separated from Albany County service, were not placed in deactivated accounts in the Kronos system. Periodic review of individuals assigned edit capabilities in the time recording system reduces the risk that erroneous, unapproved or inappropriate entries would be permitted.	The DAC recommends that management develop a process for individual department managers in conjunction with Human Resources personnel to conduct periodic reviews of employees with edit capability in the Kronos system to ensure that access is appropriate and remains commensurate with current employee locations, responsibilities and supervisor relationships. Additionally, management should deactivate Kronos accounts as part of the process for facilitating job changes and separating employees.
Management Response	
The Department of Human Resources shall conduct a biannual review of permissions. Records of this review shall be maintained in the Department of Human Resources. Further, Department Heads shall be required to annually approve and review all permissions for their Departments.	
Department of Audit and Control Response	
The DAC is in agreement and it is understood this procedure will be performed with access to the MUNIS system in addition to Kronos.	

Conclusion

The Albany County Office of the Comptroller, Department of Audit and Control (DAC) would like to express appreciation to all Department Heads, Commissioners and Albany County employees that took the time to cooperate with this audit and provide documentation.

Additionally, the DAC is in agreement with all of managements responses and will perform follow up procedures going forward to monitor implementation of these corrective actions. The DAC will continue to work with Human Resources as well as all Albany County Departments to ensure that emerging opportunities and risks are identified and addressed in the most timely and effective manner.

Sincerely,

Susan Rizzo,
Albany County Comptroller

cc. Stephanie Slominski CIA, Chief Auditor

Eugenia Condon, County Attorney

John Liguori, Deputy County Attorney

Jeffery Jamison, First Assistant County Attorney

Shawn Thelen, Commissioner Management and Budget

Jennifer Clement, Commissioner Human Resources

Appendix 1

Draft Report Time and Attendance Audit, April 2020
Source: Expert Report, issued December 10, 2019 by Paul Ribaudo CPA, CFE, CFF, CITP from outside accounting firm Berdon LLP
Purpose: To provide background for the objectives developed for use in the current audit

FINDINGS:[2]

Time and Attendance Entered by Manual Entry as Opposed to by Employee Punches

4. Many employees have a significant amount of their time and attendance entered into Kronos by Manual Entries as opposed to by Employee Punches.
5. Various departments have multiple Payroll Liaisons with read/write access to Kronos.
6. Payroll Liaisons have the ability to utilize their read/write Kronos access to enter their own time and attendance via Manual Entry as opposed to by Employee Punches.
7. Manual Entries have been made by Payroll Liaisons who are not in the same department as the employee for whom said entry was made.
8. Many employees have had their time entered into Kronos via Manual Entries that were created 30 or more days in advance of the date to which said time entry related.

The Use of Out of Title Pay to Compensate Albany County Employees

9. Out of Title Pay has been used to compensate many employees over the Analysis Period.

Employee Punches at Time Clocks Located Outside of the Employee's Home Department

10. Employees appear to have punched in at worksites outside of their home departments.

[2] All capitalized terms shall have the meaning ascribed to them in the body of this report.

APPENDIX B

County of Albany

Harold L. Joyce
Albany County Office Building
112 State Street - Albany, NY
12207

Legislation Details (With Text)

File #:	20-276 **Version:** 1	**Name:**	
Type:	Resolution	**Status:**	Passed
File created:	7/31/2020	**In control:**	Personnel Committee
On agenda:		**Final action:**	9/14/2020

Title: REQUESTING THE ALBANY COUNTY COMPTROLLER AND THE COMMISSIONER OF HUMAN RESOURCES TO REVIEW THE ALBANY COUNTY RULES AND REGULATIONS FOR EMPLOYEES AND PROVIDE RECOMMENDATIONS CONCERNING TIMEKEEPING PRACTICES

Sponsors: Andrew Joyce, Dennis A. Feeney, Matthew T. Peter, Frank A. Mauriello, Mark E. Grimm, Paul J. Burgdorf, Patrice Lockart, Robert J. Beston, Nathan L. Bruschi, Norma J. Chapman, William M. Clay, Mickey Cleary, Frank J. Commisso, Joanne Cunningham, Gary W. Domalewicz, Todd A. Drake, Beroro T. Efekoro, Gilbert F. Ethier, Samuel I. Fein, Raymond F. Joyce, Jeffrey D. Kuhn, George E. Langdon, Lynne Lekakis, Carolyn McLaughlin, Alison McLean Lane, Matthew J. Miller, Joseph E. O'Brien, Jeff S. Perlee, Victoria Plotsky, Recreation, Dustin M. Reidy, William Reinhardt, Bill L. Ricard, Merton D. Simpson, Christopher H. Smith, Peter B. Tunny, Sean E. Ward, Jennifer A. Whalen, Wanda F. Willingham

Indexes:

Code sections:

Attachments: 1. 20-276 - IND - Audit resolution

Date	Ver.	Action By	Action	Result
9/14/2020	1	County Legislature		
9/14/2020	1	County Legislature		
8/27/2020	1	Personnel Committee		
8/27/2020	1	Audit and Finance Committee		
8/10/2020	1	County Legislature		
8/10/2020	1	County Legislature		

RESOLUTION NO. 276

REQUESTING THE ALBANY COUNTY COMPTROLLER AND THE COMMISSIONER OF HUMAN RESOURCES TO REVIEW THE ALBANY COUNTY RULES AND REGULATIONS FOR EMPLOYEES AND PROVIDE RECOMMENDATIONS CONCERNING TIMEKEEPING PRACTICES

Introduced: 8/10/20
By Messrs. A. Joyce and Feeney:

WHEREAS, This Honorable Body has adopted the Rules and Regulations for Albany County Employees, as amended, governing County Employees not otherwise subject to a collective bargaining agreement, and

WHEREAS, By Resolution No. 455 for 1997, this Honorable Body authorized the purchase and implementation of the Kronos Time and Attendance Management System to streamline the process of timekeeping for employee records consistent with the Rules and Regulations for Albany

County Employees, and

WHEREAS, Issues have been raised regarding the current timekeeping practices of Albany County, and

WHEREAS, The Albany County Comptroller issued a Final Report regarding an audit of time and attendance records for employees of Albany County, which included various recommendations, and

WHEREAS, It is important that this Honorable Body be advised on potential modifications to the current timekeeping practices in order to best serve the interests of the taxpayers and the efficient operation of county government, and

WHEREAS, The Albany County Comptroller and the Commissioner of the Department of Human Resources are best situated to advise this Honorable Body on this issue, now, therefore be it

RESOLVED, By the Albany County Legislature, that the Albany County Comptroller and the Commissioner of the Department of Human Resources are hereby requested to conduct a review of the issues presented in the Comptroller's Final Report, and to report back to the Albany County Legislature on potential modifications to the Rules and Regulations for Albany County Employees regarding the current timekeeping process, and, be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this resolution to the appropriate County Officials.

APPENDIX C

County of Albany

Harold L. Joyce
Albany County Office Building
112 State Street - Albany, NY
12207

Legislation Details (With Text)

File #:	22-054	**Version:** 2		**Name:**	
Type:	Resolution			**Status:**	Referred
File created:	2/4/2022			**In control:**	Law Committee
On agenda:				**Final action:**	4/11/2022

Title: AMENDING THE RULES AND REGULATIONS FOR ALBANY COUNTY EMPLOYEES

Sponsors: Lynne Lekakis, Jeffrey D. Kuhn, Andrew Joyce, Mark E. Grimm, Matthew J. Miller, Robert J. Beston, Nathan L. Bruschi, Paul J. Burgdorf, Norma J. Chapman, William M. Clay, Mickey Cleary, Zach Collins, Frank J. Commisso, Joanne Cunningham, Gary W. Domalewicz, Todd A. Drake, Beroro T. Efekoro, Gilbert F. Ethier, Dennis A. Feeney, Samuel I. Fein, Raymond F. Joyce, Patrice Lockart, Frank A. Mauriello, David B. Mayo, Carolyn McLaughlin, Alison McLean Lane, Joseph E. O'Brien, Jeff S. Perlee, Matthew T. Peter, Victoria Plotsky, Dustin M. Reidy, William Reinhardt, Bill L. Ricard, Merton D. Simpson, Christopher H. Smith, Peter B. Tunny, Sean E. Ward, Jennifer A. Whalen, Wanda F. Willingham

Indexes:

Code sections:

Attachments: 1. 22-054 - V.2 - Rules and Regs Amendment 2022 Version 2

Date	Ver.	Action By	Action	Result
4/11/2022	2	County Legislature		
3/31/2022	1	Personnel Committee		
3/3/2022	1	Personnel Committee		
3/2/2022	1	Law Committee		
2/14/2022	1	County Legislature		
2/14/2022	1	County Legislature		

RESOLUTION NO. 54

AMENDING THE RULES AND REGULATIONS FOR ALBANY COUNTY EMPLOYEES

Introduced: 2/14/22

By Ms. Lekakis, Messrs. Kuhn, A. Joyce, Grimm, Miller, Beston, Bruschi, Burgdorf, Ms. Chapman, Messrs. Clay, Cleary, Collins, Commisso, Ms. Cunningham, Messrs. Domalewicz, Drake, Efekoro, Ethier, Feeney, Fein, R. Joyce, Ms. Lockart, Messrs. Mauriello, Mayo, Mss. McLaughlin, McLean Lane, Messrs. O'Brien, Perlee, Peter, Ms. Plotsky, Messrs. Reidy, Reinhardt, Ricard, Simpson, Smith, Tunny, Ward, Mss. Whalen and Willingham:

WHEREAS, by Resolution No. 136-b for 1999, this Honorable Body adopted employee rules and regulations that are applicable to all non-union employees of Albany County, and

WHEREAS, it has become apparent that certain provisions therein need to be amended in response to a changing workforce, now, therefore be it

RESOLVED, by the Albany County Legislature that the Albany County Employee Rules and

Regulations, adopted pursuant to Resolution No. 136-b for 1999, as amended, are hereby amended to read as follows:

"ARTICLE II: ATTENDANCE:

A. **Attendance Policy.**

1. The requirement that County employees arrive to, and depart from, their appointed work sites at designated times is central to the efficient and effective delivery of necessary services to the public.

B. Time Keeping Practices.

1. The heads of each department shall work with the Commissioner of Human Resources to create a written time keeping practices procedure which includes, but is not limited to:
    a. A requirement that all employees use the time clock/time keeping system/equipment, or similar County designated time keeping system/equipment, that is located at an employee's assigned work site, except if an employee's supervisor determines that the employee's use of the designated time keeping system/equipment at the employee's assigned work site significantly impedes the employee's productivity.
    b. Requirements for time clock/time keeping system access, including:
        i. Establishing a set number of Time Managers who will be assigned to manage the time clock/time keeping system software on behalf of the department.
        ii. Establishing strict guidelines related to the practice of individuals entering or editing their own time, including the review, approval, and documentation of that process.
2. The written time keeping practices procedure shall include an adequate process to document satisfaction of the requirements of this Section B, including a periodic review by each department in coordination with the Department of Human Resources. After that review, the department shall adopt the necessary changes to effectuate accurate time keeping practices.
3. The Department of Human Resources shall maintain a record of each department's time and attendance procedures and ensure the following:
    a. The development and application of department-specific timesheets to be used for manual recording of time worked. Such department-specific timesheets shall include:
        i. Work location
        ii. Description of activities
        iii. Certification by the department
        iv. An employee attestation
4. It is occasionally necessary to manually enter or edit time in the time clock/time keeping

system. Such manual entries or edits shall be verified and approved by a supervisor or authorized personnel from the Payroll Division of the Human Resources Department.

5. Each department shall maintain all time sheets, and any supporting documentation, such as leave requests, in electronic format.

6. The Department of Human Resources shall work with departments to maintain a list of positions where there is no immediate supervisor to approve the employees' time in the time clock/time keeping system, and provide a mechanism for assuring those employees are accurately recording their time.

7. No subordinate shall approve the timesheet of a FLSA covered supervisor.

8. The County Comptroller shall have the authority to audit time and attendance records in accordance with NY County Law § 577.

[B]C. Standard Workweek. Each County Department Head shall establish a standard workweek for his or her department.

[C]D. Attendance Record. It shall be the responsibility of every County employee to maintain a complete, accurate, and up-to-date record of his or her presence and absence from work. For employees who are FLSA covered employees as defined herein, attendance records shall, at a minimum, indicate the time work commenced, the start and stop of any meal break, and the time work ended. FLSA exempt employees shall record attendance and any leave credits charged. Periods of absence covered by properly authorized paid and unpaid leaves shall also be indicated. The Commissioner of Human Resources is authorized to promulgate County-wide standards, forms, and procedures for the purposes of recording attendance. The use of automated systems in the recording and reporting of employee attendance may be required. All records shall be maintained electronically in accordance with subsection four of Section B, Article II.

[D]E. Falsification of Attendance Records. Attendance records are key instruments of government accountability. Deliberate falsification of time and attendance records [shall] may result in disciplinary action, up to and including termination. In addition to any disciplinary action, the County may seek appropriate civil or criminal penalties.

F. Performance and Duties: Employees shall perform their duties and responsibilities as assigned during the County workday, or during an alternate time approved by a supervisor. A consistent effort should be made by employees to avoid conducting personal affairs during their scheduled work hours. However, brief and very limited interactions of a personal nature do not violate county policy.

Political campaign work and non-county authorized work are strictly prohibited during work hours.

[E]G. Alternative Work Schedules/Flex Time/Compressed Week. Employees are generally expected to arrive at work and depart from work at times specified by departmental policy or in accordance with a schedule agreed to by their supervisors. Deviation from an employee's regular schedule requires the prior approval of his or her supervisor.

[F]H. Tardiness. It is the responsibility of each employee to report to work at the appointed time. Excessive tardiness may be grounds for disciplinary action, up to and including termination.

[G]I. Unauthorized Absence. An employee's absence from work shall be considered an unauthorized absence when: (a) the absence was not properly approved by the employee's supervisor, or (b) in the case of an absence necessitated by illness, the employee fails to provide notice to his or her supervisor as soon as practicable. Unauthorized absence constitutes misconduct and, depending upon the circumstances, may result in performance counseling or disciplinary action, up to and including termination

[H]J. Abandonment of Employment. Absence from work without approval (unauthorized absence for periods in excess of seven (7) consecutive calendar days) will be considered a voluntary resignation. An employee requesting reinstatement after abandonment of employment must show that he or she was incapable of providing proper notice to the County of the need to be absent. This provision shall not limit the County's ability to remove employees on basis of misconduct for periods of unauthorized absence of any duration."

"ARTICLE VI: PAID LEAVES OF ABSENCE

D. Conversion of Previously Scheduled Absence to Sick Leave Prohibited. An absence previously scheduled to be covered by vacation leave, personal leave, compensatory time off or floating holiday credits shall not be converted to sick leave, unless the employee reports a personal illness or that of an immediate family member (defined as an employee's spouse, children, step-children, foster children, parents, guardians, or any other individual related by blood or whose close association with the employee is the equivalent of a family relationship [legal relationship of spouse, parents, guardians, children, step-children, and foster children]), at least two days in advance of such previously scheduled absence and the employee requests the use of sick leave to attend to such illness. An exception to this policy may be made when an unforeseen emergency hospital stay occurs during such previously scheduled absence.

I. Regular Sick Leave. Regular sick leave shall be used to cover an absence from work necessitated by an employee's own temporary illness. Within the limits set forth under "Notice and Approval" below. Sick leave shall also be used to cover absences from work necessitated by the need to provide care to a member of an employee's immediate family (defined as employee's spouse, children, step-children, foster children, parents, guardians, or any other individual related by blood or whose close association with the employee is the equivalent of a family relationship [legal relationship of spouse, parents, guardians, children, step-children, and foster children]) who suffers from an illness. Sick leave shall be used to cover absences necessitated by scheduled visits to licensed care providers (e.g., doctors, physical therapists, dentists, optometrists, etc.).

“ARTICLE VIII: HEALTH AND DENTAL INSURANCE

E. Coordination of Benefits.

1. The County shall not provide duplicate health or dental insurance coverage to an employee and an employee's dependent child. The following coordination of benefits rules shall be observed:

a. In the case where both [husband and wife] spouses are County employees, only one spouse may be allowed family coverage, including all dependents, or both employees may choose individual coverage.

b. Where a County employee is eligible to participate in the County health insurance program but may also be covered as a dependent child of another County employee, such an employee must make a choice. He or she may: (a) elect coverage other than the plan of the employee parent and agree to be removed from the enrollment of his or her employee parent, or (b) continue coverage under the employee parent's coverage.

c. Employees covered under this provision shall be eligible to participate in the health insurance buy-out option, provided they meet the criteria.

“ARTICLE XIV: INFRACTIONS

It is the County's policy to base the disciplining of employees on just cause and all instances of cause for disciplinary action shall be considered in their full context. The County endorses a policy of progressive discipline in which attempts are made to provide employees with notice of deficiencies and an opportunity to improve. There are, however, certain misdeeds that by their very nature are particularly inappropriate to the workplace and may require the County to seek immediate removal of an employee, even for a first time offense. The infractions listed below include some, but not all, offenses that may necessitate immediate disciplinary action:

- Use, sale, dispensing, distribution, purchase, possession or manufacture of illegal drugs, controlled substances, narcotics or alcoholic beverages on County premises or work sites;
- Being under the influence of the above while on the job;

- Profane and/or abusive language;
- Gross insubordination, including but not limited to, a direct refusal to obey a lawful order of a supervisor;
- Unauthorized use of equipment;
- Theft of property or services;
- Falsification of employment applications;
- Deliberate falsification of a time and attendance record;
- Sleeping on duty;
- Unauthorized absence;
- Possession of unauthorized firearms, explosives and other weapons on County premises and work sites.
- Political campaign work and non-county authorized work are strictly prohibited activity during work hours.
- Distribution or release of private or protected information to another person or entity not entitled to receive this information, or not in the course of the employee's employment.

RESOLVED, That these modifications to the Albany County Employee Rules and Regulations shall take effect immediately, and be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this Resolution to the appropriate County Officials.

Referred to Personnel Committee - 3/14/22
Favorable Recommendation Personnel Committee - 3/31/22
Adopted by unanimous vote - 4/11/22

APPENDIX D

County of Albany

Harold L. Joyce
Albany County Office Building
112 State Street - Albany, NY
12207

Legislation Details (With Text)

File #:	24-309	**Version:** 1	**Name:**		
Type:	Resolution		**Status:**	Passed	
File created:	4/12/2024		**In control:**	County Legislature	
On agenda:			**Final action:**	7/8/2024	
Title:	ESTABLISHING ALBANY COUNTY REMOTE WORK POLICY FOR COUNTY EMPLOYEES				
Sponsors:	Beroro T. Efekoro, Merton D. Simpson, Samuel I. Fein, Gilbert F. Ethier, Mark E. Grimm				
Indexes:					
Code sections:					
Attachments:	1. 24-309 IND - TMP 5391 - Albany County Teleworking Policy - 2024				

Date	Ver.	Action By	Action	Result
7/8/2024	1	County Legislature		
6/26/2024	1	Rules Review and Legislative Modernization Committee		
5/30/2024	1	Personnel Committee		
5/29/2024	1	Rules Review and Legislative Modernization Committee		
5/13/2024	1	County Legislature		
5/13/2024	1	County Legislature		

RESOLUTION NO. 309

ESTABLISHING AN ALBANY COUNTY REMOTE WORK/TELEWORK POLICY FOR COUNTY EMPLOYEES

Introduced: 5/13/24
By Efekoro:

WHEREAS, Albany County has a long history of supporting its workforce, and it will continue to do so as keeps adjusting to the changing nature of work, and

WHEREAS, The Legislature desires to work in partnership with the County Executive to establish the Albany County Remote Work/Telework Policy for County employees, now, therefore, be it

RESOLVED, That the Albany County Legislature hereby establishes the Albany County Remote Work/Telework Policy for County employees, as annexed hereto, and, be it further

RESOLVED, That the County Executive is encouraged to continuing working with County departments to take any and all steps to effectuate this Policy as soon as possible, and, be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this resolution to the appropriate County Officials.

ALBANY COUNTY POLICY REGARDING
REMOTE WORK/TELEWORK

Section 1. Purpose.

Albany County has a long history of supporting its workforce, and it will continue to do so as keeps adjusting to the changing nature of work. This Policy provides remote work/teleworking options for certain County employees.

This program will allow employees to work their standard workweek, with a maximum of two days (or hours value of two standard days) per pay period permitted to be worked/performed remotely.

Section 2. Remote Work/Telework Program.

All employee protocols and rules pertaining to employees are represented in their respective collective bargaining agreement and/or the Albany County Rules and Regulations, which is passed and amended by the Albany County Legislature.

Employees who can perform a portion or all of their job remotely, are permitted to do so on a case-by-case and department-by-department basis. Some positions are ineligible due to (but not limited to): mandatory direct in-person service delivery, restrictive computer programs/access, non-suitable work setting at home, sensitive nature of work and lack of confidential setting in the home, and general technology limitations.

Section 3. Remote Work Structure.

Departments must identify the Department's Remote Work Structure. If it falls within one of the first three structures, remote work/telework may be permitted.

A. Weekly Scheduled Hybrid Remote Workers (no greater than two consecutive days per week as outlined below)

B. Case-by-Case Basis Only Remote Work Participants (meaning only as needed such as due to weather or other extenuating circumstances)

C. Weekly Scheduled Hybrid AND Case-by-Case Basis Participants.

D. NO REMOTE WORK. No action required if no remote work is permitted in any the agency or department.

Section 4. Remote Work Contact Person.

Each Department must identify its contact person for the Remote Work Program. Most departments name the individual(s) responsible for timecards. Once a contact is established for the Department, Human Resources will work directly with the contact person to provide them with the shared workspace site for submission of all weekly mandatory participant documents.

Section 5. Eligible Employees.

To be eligible to participate in this program, an employee must be in good standing and hold a position that is able to be performed remotely. Each Department must identify employees eligible for the Remote Work Program. Each Department must provide an Excel spreadsheet of all employees in the Department who will be eligible to participate. The Excel spreadsheet must include name, title, work phone, personal phone, and County email address.

Section 6. Participating Employees.

Participating employees must be provided with the following documents, which must be completed and returned as follows:

a. Remote Work Agreement - Must be signed and returned prior to start of remote work.

b. Remote Work Plan - This general plan outlines remote work assignments and must be completed weekly.

c. Daily Remote Work Log - Work log instructions are included with the document, which must be completely daily.

d. Detailed Weekly Timecard - Timecards must be completed to show exact times that were worked.

e. Remote Work Program Guidelines

All participant documentation is mandatory. Failure to submit requested documents may result in suspension of program participation for the employee or Department. Departments must retain copies of all signed agreements.

Section 7. Program Parameters and Requirements.

a. All employees must be actively working for the entire duration of their scheduled workday. Response-only work is not permitted.

b. The program shall not place an undue burden on those employees who are physically present in the workplace.

c. This program is not intended to and may not be used to replace suitable childcare or child supervision.

d. All remote hours worked shall be submitted to the participating Departments on a signed Weekly Detailed Timecard accompanied by a Daily Remote Work Log. All work performed remotely must be reflected in a detailed Daily Remote Work Log. No hours can be submitted as time worked without submission of a Daily Remote Work Log.

e. Participants must request approval and indicate all requested remote days in advance. There is no guarantee of specific approved days during the time period.

f. Absences from work cannot occur adjacent to a scheduled remote day. For example, if you call in sick from work on day you are required to report in person, you must report to work on your following scheduled remote day.

g. Employees may NOT change remote scheduled days during the approved period, without advance notice to and approval from the Department.

h. Remote work schedules will be approved by the Commissioner of the Department, based on the scheduling needs of the Department.

i. Employees may elect to withdraw from the remote work program no later than the start of pay period for the scheduled remote work.

j. Any absences from work, both remote and in person, must be charged to accruals accordingly. Employees who are scheduled to work remotely but are unable to work must notify their Department as normal and charge accruals accordingly.

k. The Albany County Rules and Regulations and any Departmental policies for requested time off shall apply.

l. Albany County reserves the right to terminate participation in the Remote Work Program if an employee's performance is not satisfactory or when Department demand necessitates.

m. All work performed remotely shall be verified by the Department routinely.

Section 8. Questions and Inquiries.

Questions regarding this policy may be directed to remotework@albanycountyny.gov <mailto:remotework@albanycountyny.gov>

Referred to Rules Review and Legislative Modernization and Personnel Committees - 5/13/24
Favorable Recommendation Personnel Committee - 5/30/24
Favorable Recommendation Rules Review and Legislative Modernization Committee - 6/26/24

APPENDIX E

DANIEL P. MCCOY
COUNTY EXECUTIVE

MICHAEL P. MCLAUGHLIN, JR.
DEPUTY COUNTY EXECUTIVE

COUNTY OF ALBANY
DEPARTMENT OF HUMAN RESOURCES
112 STATE STREET – SUITE 900
ALBANY, NY 12207
(518) 447-5510 – FAX (518) 447-5586
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SHANNON L. COFFIL
COMMISSIONER

Outside Employment Policy

A. Purpose

The County recognizes that some employees may choose to engage in outside employment and other activities, including second jobs, consulting engagements, self-employment, and volunteer activities. The purpose of this policy is to establish guidelines for employees who engage in employment, freelance work, or business activities outside of their position with the County. This policy is intended to ensure that such activities do not create conflicts of interest or interfere with job performance, and that the Albany County protects the integrity of public service and maintains public trust in County operations.

B. Scope

This policy applies to all non-union employees working at Albany County. Union workers are governed by the terms and conditions outlined in their collective bargaining agreements.

C. Employees are permitted to engage in outside employment subject to the following restrictions:

1. Any outside employment is secondary to County employment and shall not interfere with accomplishment of an employee's County job duties;
2. Outside employment must not be contrary, detrimental or adverse to the interests of the County;
3. Employees must continue to meet all performance standards and attendance requirements;
4. Employees may not use County property, facilities, equipment, supplies, IT systems (such as computers, networks, email, telephones, or voicemail) in connection with any outside employment;
5. Outside employment must not interfere with County employees fulfilling the obligations of their positions. Outside duties must not conflict with regularly scheduled work hours, as determined by the Department Head or designee. Employees may utilize personal or vacation leave if outside employment occasionally requires attention during their scheduled work hours; however, the consistent use of PTO for outside employment is not permitted. Time off must be taken in accordance with established procedures as outlined in the Albany County Rules & Regulations manual, including proper notification and approval by the employee's supervisor;
6. County employees shall not work for any other employer, including self-employment, during regular or sick time hours paid by the County, or if the employee is on disability leave, workers compensation or Family Medical Leave (FMLA) due to their own health condition;
7. Employees are prohibited from accepting employment or engaging in any business or professional activity which they might reasonably expect would require or induce them to disclose confidential information acquired by reason of their County position;

8. The County reserves the right to require an employee to terminate outside employment if it is determined that it is impacting the employee's performance or ability to meet County job requirements and/or if it becomes a situation where there is a conflict of interest.

D. Procedure

Before beginning outside employment, employees must obtain advance written approval. Employees are required to file an **Outside Activity/ Employment Approval Form** with their supervisor.

In general, the approval process is based on how much an employee anticipates earning through the intended outside activity.

Annual Compensation Threshold Amounts

1. Greater than $1,000 requires Department Head and Human Resources approval
2. Greater than $5,000 requires approval from the Outside Work Committee as well as the Department Head and Human Resources

Other Professional Activities / Service on Boards

Employees must seek approval to serve as a director for a for-profit corporation, not-for-profit entity, or volunteer board. Approval is required to ensure there are no conflicts of interest with their County job.

Outside Work Committee

The Outside Work Committee will be comprised of representatives from the following departments:

- Department Civil Service
- Department of Human Resources
- Office of the County Attorney
- Office of the County Executive

E. Timeline / Approval Process

1. Employee submits the Outside Work Approval Form to their Department Head for review at least two (2) weeks before the anticipated start date. The Approval Form must include the following information:
    a. Description of the outside job or business
    b. Employer/client name, industry, and contact information (if applicable)
    c. Expected schedule and hours
    d. Any potential overlap with the employee's current role
    e. Confirmation that no County resources will be used

2. Department Head reviews and approves the request, considering the following criteria:
    a. Whether the outside work may impact job performance
    b. Schedule conflicts
    c. Possible conflicts of interest or competitive concerns
    d. Any safety or compliance issues (e.g., regulated industries)
    e. The supervisor may request clarification from the employee

3. The Human Resources Department will review and approve requests for outside work.
    a. Outside work requests that are anticipated to compensate the employee more than $5,000 will be referred to the Outside Work Committee

4. The Outside Work Committee will meet on a regular schedule (approximately every month) to review Outside Activity/ Employment request forms and issue decisions. Decisions and advisory notes will be made in writing and distributed to the Employee and Department Head.

The Department Head, Human Resources Department, and Outside Work Committee may request additional information from the employee to issue a decision. The Committee may also issue advisory notes pertaining to the employee's outside work request.

F. Compliance

a. Employees will be required to submit updated information regarding outside work if the scope of their outside work changes. Employees must disclose new clients and work areas.
b. Failure to comply with this policy may result in disciplinary action, up to and including termination of employment.

All employees engaging in outside employment must sign an acknowledgment confirming they have reviewed and agree to comply with this policy.

Additional resources:

- New York State Bar Association Rules of Professional Conduct (2025): https://nycourts.gov/ad3/agc/rules/22NYCRR-Part-1200.pdf
- Albany County Ethics Commission Website: https://www.albanycountyny.gov/government/departments/county-legislature/albany-county-ethics-commission
- New York State General Municipal Law Article 18: Conflicts of Interest of Municipal Officers and Employees: https://www.nysenate.gov/legislation/laws/GMU/A18

APPENDIX F

DANIEL P. MCCOY
COUNTY EXECUTIVE

MICHAEL P. MCLAUGHLIN, JR.
DEPUTY COUNTY EXECUTIVE

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SHANNON L. COFFIL
COMMISSIONER

GALAL-ALDEEN CANCER
DEPUTY COMMISSIONER

July 20, 2026

Hon. Susan A. Rizzo
Albany County Comptroller
112 State Street Suit 1100
Albany, NY 12207

Re: Time and Attendance Audit 2026: Management Response

Dear Madam Comptroller,

The Department of Human Resources (HR) is in receipt of the draft Audit of Time and Attendance 2026 from the Albany County Comptroller. HR is appreciative of the continued efforts of the Comptroller's Office to continually work with HR and the County departments to strengthen process and procedures and ensure consistency and accuracy in reporting, as well as increasing transparency and public trust in government. This is balanced with the need to provide employees with systems that are user-friendly and promote retention and recruitment, as well as the need to provide management with efficacy in operations.

The Time and Attendance Audit highlights the substantive changes and upgrades made county-wide by HR since the 2020 Audit of Time and Attendance to ensure compliance with both the suggestions of the 2020 audit and the 2022 Resolution relating to time and attendance. Indeed, this Audit concludes that the County is following these increased procedures and processes.

Even though HR is in compliance, this 2026 Audit still references some issues and suggestions. Below is the official Management Response to these issues:

1. <u>Enhanced Pay</u>
   The enhanced pay code has been utilized by Albany County annually since at least 2011 and has received legislative approval each year, either through the initial adoption of the budget or through a legislative budget amendment to compensate employees for work performed beyond their normal scope of job responsibilities, or for required and negotiated payments. The purpose and use of this pay type has been discussed on multiple occasions during budget hearings, making its intent well understood by the Legislature. Accordingly, it has gone through the proper

legislative approval process. However, this Audit seeks to have more approval, requiring individual employees being named. This simply is not the process. It is not possible to identify the specific employees who will receive Enhanced Pay until later in the year, after the additional work has been completed. This compensation mechanism has also been used by multiple elected officials and branches of government for their staff. Specifically, this occurred subsequent to COVID and all county employees received a form of enhanced pay, without any criticism by this Office, or a rejection of the funding for employees of this Office.

Additionally, the recommendation that the Department of Audit and Control be notified of title changes would extend beyond the scope of the Comptroller's Office duties and responsibilities. This is an executive function falling within Management and Budget and HR. The County is continuing its transition to pooled personnel lines. This pooled personnel line budget is consistent with nearly all municipal budgets and consistent with best practices.

2. Audit Observations

Within this section of the Audit, there is reference to departments heads and/or payroll liaisons not understanding time keeping requirements. The HR team engages in mandatory meetings and training for all department payroll liaisons. Further, HR continually works one-on-one with new department heads and new payroll liaisons to ensure understanding and compliance.

Further, there is reference to decentralization of time keeping. This needs further clarification. Albany County uses one singular time keeping system; to wit. Kronos. Each individual department must input the time into the system. This cannot be done by HR, as HR would not have the necessary knowledge and facts surrounding each individual employee.

Additionally, the County is currently piloting an electronic leave management system to facilitate the centralized maintenance of employee leave requests and supervisor approvals. Pending a successful evaluation of the pilot program, the system is expected to be implemented countywide to enhance operational efficiency, record retention, and process standardization.

Again, we appreciate the continued commitment and collaborative partnership of the Department of Audit and Control to work with Human Resources to review, evaluate, and strengthen payroll processes, with a focus on ensuring compliance, and supporting continuous process improvement across the organization.

Very truly yours,

Shannon L. Coffil

Shannon L. Coffil
Commissioner of Human Resources

APPENDIX G

SEAL OF THE COUNTY OF ALBANY ★ 1683 ★

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FRANK COMMISSO, JR.
EXECUTIVE DEPUTY COMPTROLLER

August 6, 2026

Mr. Daniel P. McCoy, County Executive
Shannon Coffil, Commissioner of Human Resources
112 State Street
Albany, NY 12207

Re: Time and Attendance Audit
Auditor's Response to Management

Hon. Mr. McCoy and Commissioner Coffil:

The Department of Audit and Control (DAC) thanks the Department of Human Resources (HR) for its prompt response to and cooperation with this audit.

As noted in the Audit Report and Department's Response, there are areas where DAC will continue to work with HR to provide clarity in communications and to ensure adequate controls over timekeeping records, documentation, and approvals exist and are operating effectively.

DAC respectively encourages the Administration to be completely transparent and ensure any enhanced pay budgeted is clearly identified in the Legislature's budget letters from the Departments as well as identify, later in the year via a request for legislative approval, the positions that receive enhanced pay and the amount for approval.

Department heads have the general authority to manage and operate their respective departments; however, it is imperative that Albany County's annual financial reports provide an accurate representation of how funds are allocated across government functions. Therefore, it will be necessary to develop a process to identify when staff or title changes are going to impact function and expenditure classifications to ensure that transfers are processed without impacting the integrity of function or expenditure classifications.

Additionally, Albany County's payroll environment is a combination of over thirty (30) extremely unique departments and sub-departments, including the offices of separately elected officials. As such, developing and operating processes for administering payroll, maintaining documentation, and verifying approval is slow and challenging. Various intricacies between departments, including legal staffing requirements, State labor laws, and numerous union contracts, result in the necessity of each business unit having individual and specific procedures for producing and maintaining timekeeping records while remaining within the boundaries of Local Law and County policies. DAC will continue to work with HR to ensure that managers in all departments who are responsible for creating and approving time records are completely aware of all specific requirements and how each item applies to their department or process area.

Sincerely yours,

Susan Rizzo
Albany County Comptroller

Stephanie Slominski CIA, CFE
Chief Auditor

cc: Legislators