



COUNTY OF ONONDAGA

*Office of the  
County Comptroller*

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March 14, 2014

The Honorable County Executive  
The Chair of the County Legislature  
The Deputy County Executive of Administrative Services  
The Honorable Sheriff of Onondaga County  
The Chair of the Ways and Means Committee  
The Clerk of the County Legislature  
Chief Financial Officer  
The Director of Personnel

Please find enclosed our report on Compensatory Time and Related Paid Time Off.

Our report and analysis concentrated on the significant accumulation of compensatory time balances amongst various County departments, most of whom have differing policies and procedures regarding this issue. In some instances, these balances accumulated over the capped amounts allowed by either the collective bargaining units governing certain employees or the policies of individual departments.

It was noted some employees are holding on to their compensatory time balances over a period of several years. As a result of these employees receiving raises over the same time period, compensatory time has the potential to be paid out or utilized at a much higher rate than the rate at which it was earned, therefore resulting in greater compensation expenditures than anticipated.

It was also discovered during the audit a working retiree is accumulating hours of compensatory time in the beginning of the year as to delay reaching the pension income threshold, at which time monthly pension payments stop. The employee is banking compensatory hours, versus being paid for them, thereby collecting two to three extra months of pension payments.

It was also noted certain employees do not take a lunch on a consistent basis and accumulate compensatory time weekly. While it is recognized employees may work through their lunch with the appropriate permission, doing so daily is an abuse of this privilege.

It was also noted three employees were carrying balances higher than that permitted by the Fair Labor Standards Act (FLSA). FLSA states "Law enforcement, fire protection, and emergency response personnel and employees engaged in seasonal activities may accrue up to 480 hours of compensatory time; all other state and local government employees may accrue up to 240 hours". It is our belief all departments should more closely and more frequently monitor the accumulation of compensatory time balances and each department more strictly enforce the applicable policies and collective bargaining agreements in place regarding this issue.

Compensatory Time and Related Paid Time Off  
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Our report details our recommendations and the analysis of the recommended options. The Office of the County Executive has responded to the audit and the response is attached to the Audit Report.

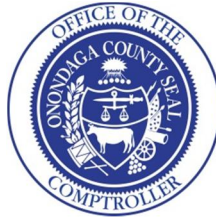
Sincerely,

A handwritten signature in blue ink, appearing to read "Robert E. Antonacci II CPA", with a long horizontal flourish extending to the right.

Robert E. Antonacci, CPA

REA/nlc

enclosures



## **Onondaga County Compensatory Time and Related Paid Time Off**

### **Audit Report**

#### **Introduction**

The Office of the Onondaga County Comptroller's Audit Division performed an audit of the Onondaga County's compensatory time and related paid time off (PTO), with a concentration on accumulated balances by department. This audit was conducted in accordance with generally accepted auditing standards in the United States and the applicable standards contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### **Purpose**

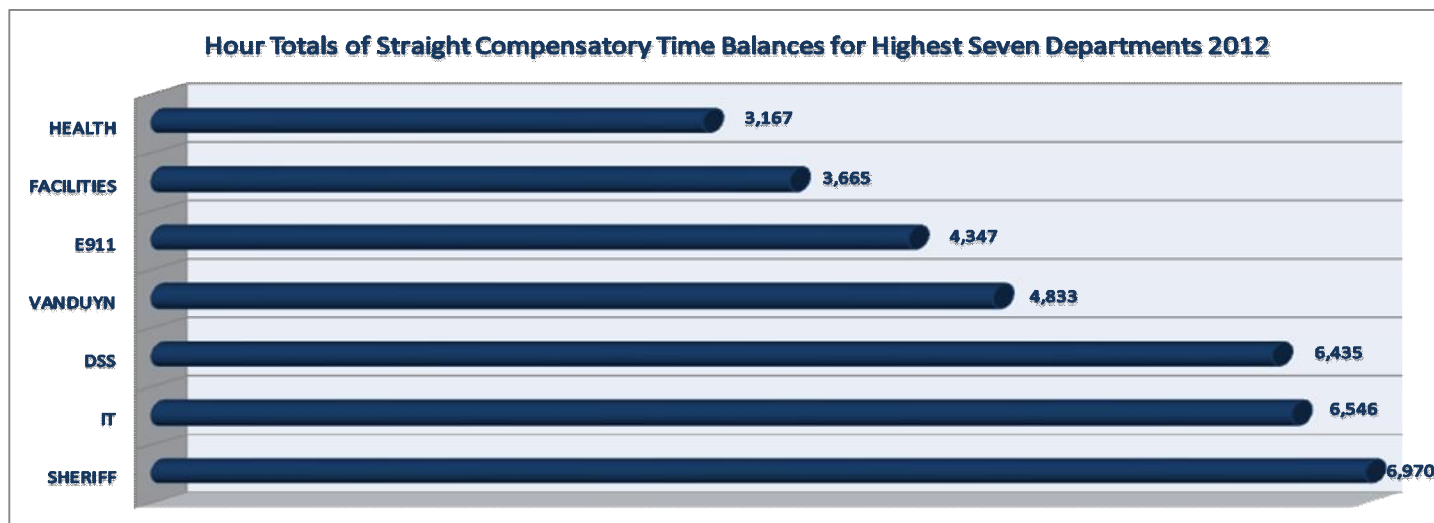
In planning and performing our audit, we considered surveys sent to each County department regarding their straight and Fair Labor Standards Act (FLSA) compensatory time policies and related contracts governing those policies, as well as, the applicable PTO balances accumulated. These balances create sizable liabilities for the County. The Audit Division analyzed the number of hours and dollar amounts, as of 12/31/12; belonging to each department, with a focus on straight and FLSA compensatory time balances, as combined they represent a potential liability of over 2.4 million dollars. A comparison between 2012 and 2007 was also completed to gain perspective on changes in employee numbers and liability size.

#### **Procedure**

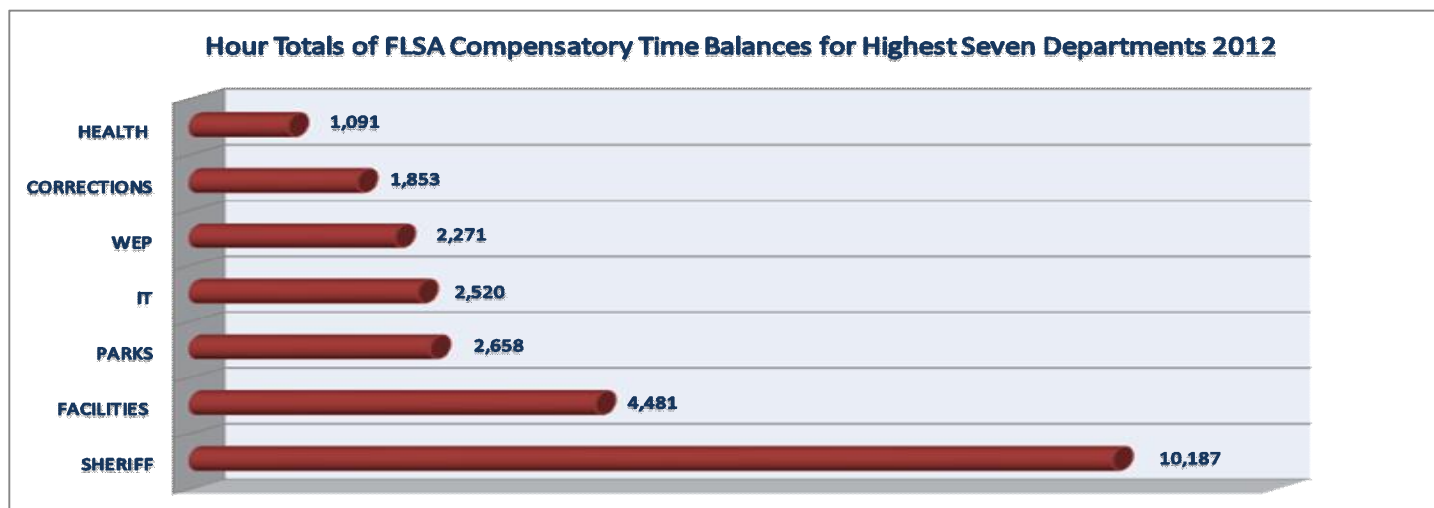
The Audit Division reviewed information from several sources to determine appropriateness of policies and current practices. Testing was expanded in areas where weaknesses were found. For the purposes of this audit, any employee with an accumulation of 40 hours or greater was considered an employee with a high balance. As of 12/31/12 there were 271 employees carrying high straight compensatory time balances and 182 employees carrying high FLSA compensatory time balances.

- A. Initially, the Audit Division sent out surveys to all departments in order to gain an understanding of various compensatory time practices. It was noted policies and procedure differ greatly between departments. The time frames given in regards to the monitoring of PTO hours varied from never to every pay period. Most departments require preapproval and reserve the right to deny any accumulation of compensatory time but there were departments for which preapprovals were not used and other departments which stated they never or rarely denied such accruals. Also, there seems to be departmental policies which are not being adhered to in practice. See Exhibit A for all survey results.

- B. The following graphs are of the seven highest department hour totals in their respective categories. The Audit Division noted dollar amounts attached to these totals are directly related to the specific hourly wages in each department and are not completely dependent on the balance of hours. It was also noted only hourly employees under specific bargaining units are subject to FLSA and such time is accumulated at the rate of 1.5 hours to every hour worked over 40 within a week's time.



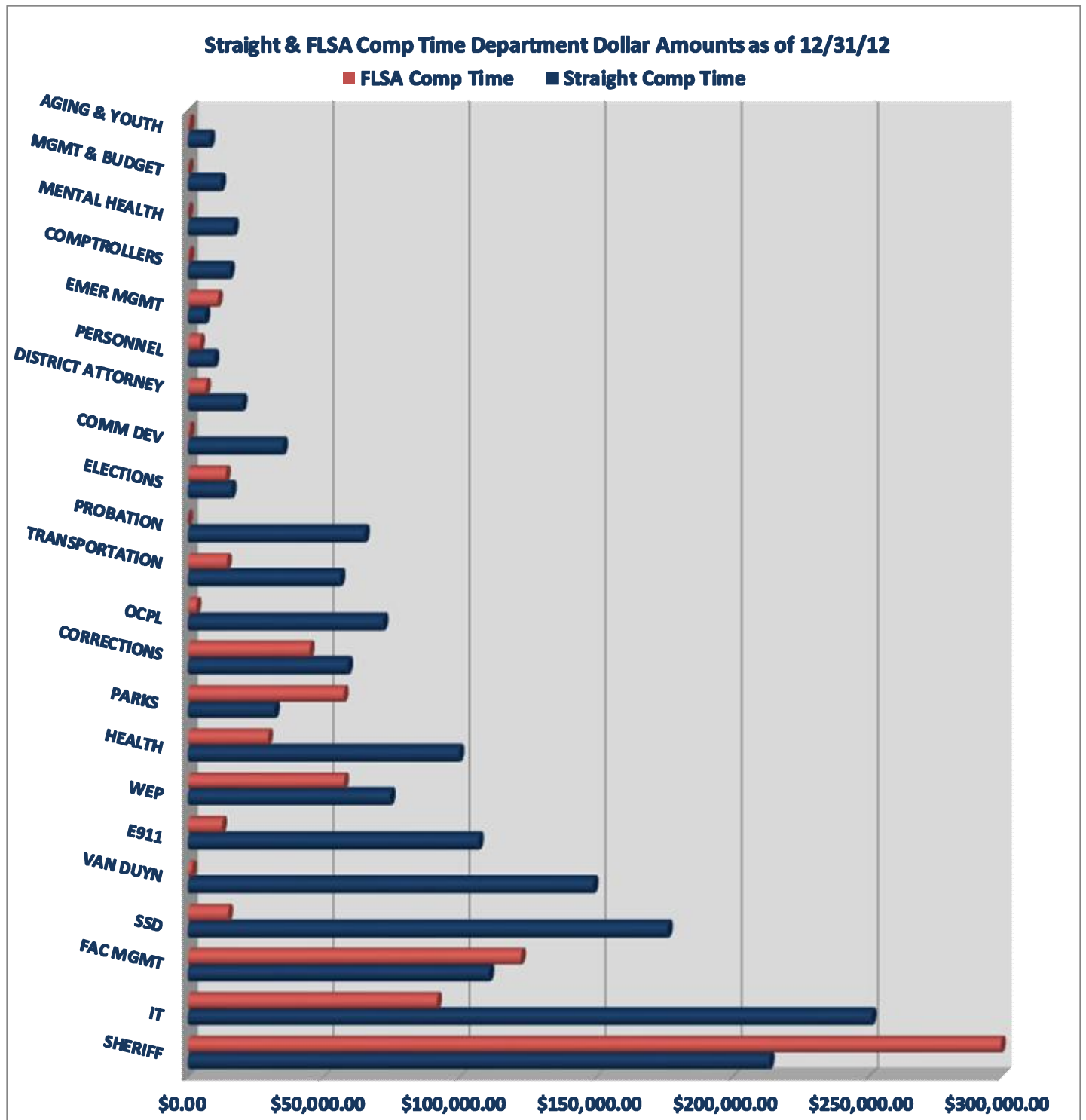
The sum of the straight compensatory time for the seven departments above accounts for over 60% of the 53,200 hours accumulated for the entire County, as of 12/31/12.



The highest seven department hour totals in aggregate, as of 12/31/12, account for more than 87% of the county wide FLSA amount of 28,752 hours.

- C. To put the hours in perspective, an analysis of each department's straight and Fair Labor Standards Act (FLSA) compensatory time balances as of 12/31/12 was completed on the department level. The hours accrued by each employee were converted into the applicable dollar amounts to allow for a more accurate evaluation.

The following graph displays, by dollar amount, the size of the liability for every applicable department. It should be noted all departments with both dollar amounts under \$6,000 were eliminated for viewing purposes.



The chart above illustrates departments holding high compensatory time liabilities in relation to one another. The Sheriff's Department holds the highest combined total at approximately \$511,000. The Sheriff's percentage of the County's liability as a whole for straight and FLSA compensatory amounts is 13.07% and 37.78%,

respectively. It is understood the Sheriff's Department has certain regulations it must uphold, the specifics of which are outlined in NYS correctional law. Information Technology (IT) has the second largest combined total at approximately \$342,000, representing 15.37% of the County's straight compensatory amount and 11.58% of its FLSA amount. The implementation of PeopleSoft accounts for some of the compensatory time collected, yet there are also amounts which employees in the department have been holding onto for several years. Approximately \$232,000 is the third highest combined balance which belongs to the Facilities Department, with 6.76% of the County's straight compensatory amount and 15.47% of the FLSA compensatory amount.

D. As part of the analysis, the Audit Division compared balances of hours and dollar amounts at the end of 2012 to the corresponding 2007 ending information, in an attempt to evaluate any major variances and investigate possible causes. Both years were found to be rather consistent with one another in terms of hours and dollar amount.

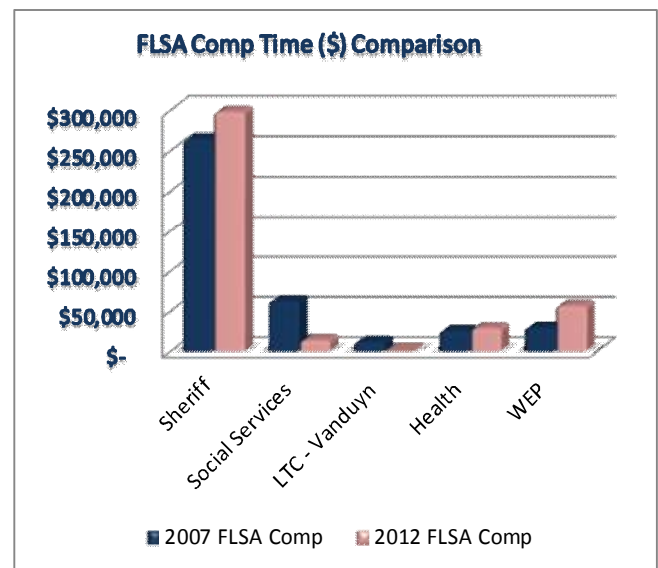
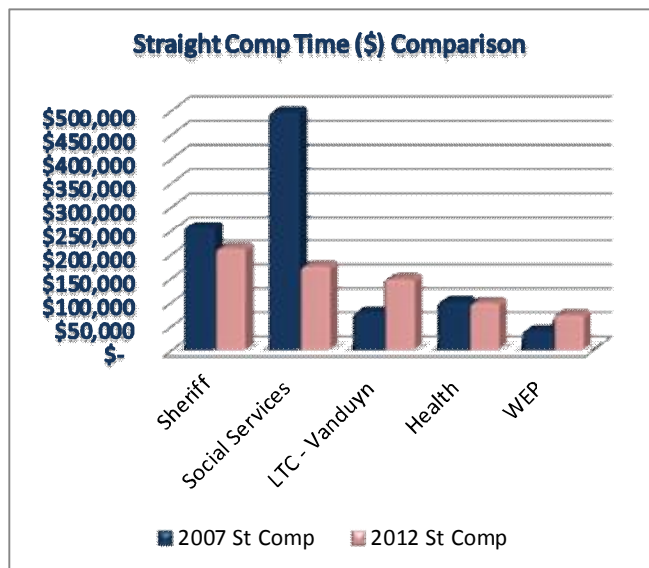
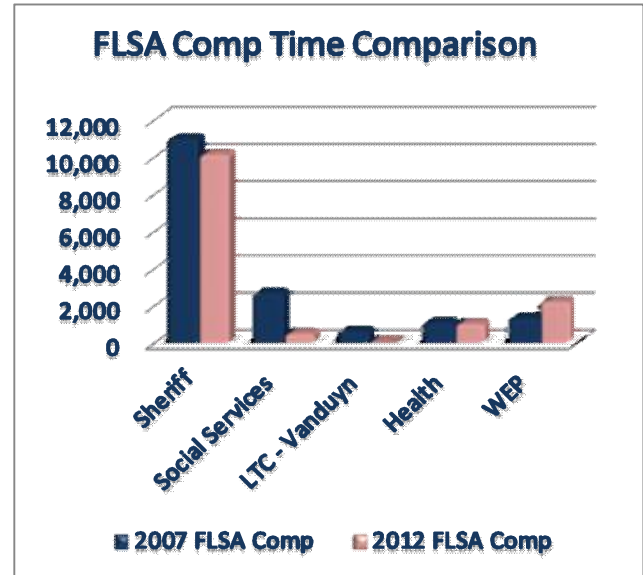
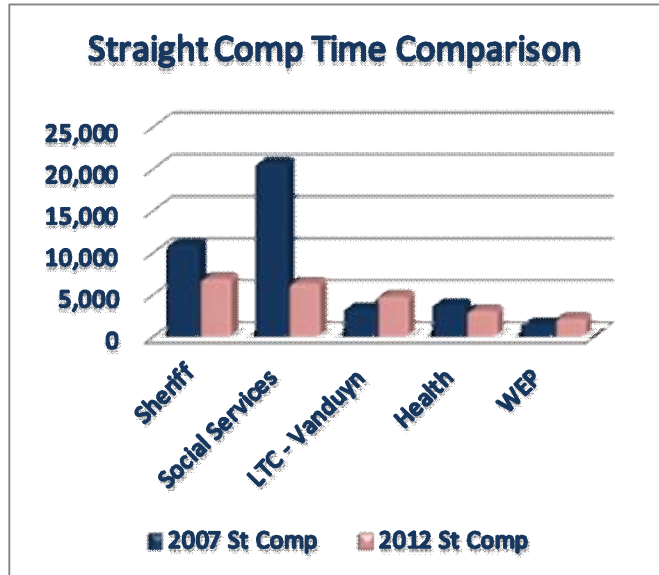
<b>Year</b>	<b># of Employees</b>	<b>Straight Compensatory Time (Hrs.)</b>	<b>FLSA Compensatory Time (Hrs.)</b>	<b>Total Hours</b>
2012	3,842	53,200	28,752	81,852
2007	<u>4,279</u>	<u>67,090</u>	<u>32,804</u>	<u>99,894</u>
Variance	<u>-437</u>	<u>-13,890</u>	<u>-4,052</u>	<u>17,942</u>
% Variance	-10.21%	-20.70%	-12.35%	-17.96%

<b>Year</b>	<b># of Employees</b>	<b>Straight Compensatory Time (\$)</b>	<b>FLSA Compensatory Time (\$)</b>	<b>Total Dollars</b>
2012	3,842	\$1,631,712	\$790,093	\$2,421,805
2007	<u>4,279</u>	<u>\$1,673,579</u>	<u>\$736,596</u>	<u>\$2,410,175</u>
Variance	<u>-437</u>	<u>\$ -41,867</u>	<u>\$ 53,497</u>	<u>\$ 11,630</u>
% Variance	-10.21%	-2.50%	7.26%	0.48%

As hours decreased in both categories from 2007, along with the number of employees, the FLSA dollar amount increased slightly and straight compensatory time saw a minimal decrease. The Audit Division believes this is due to low turnover and standard wage increases over the last five years.



The same departments rounded out the top five in hour and dollar balances for both 2007 and 2012, as shown in the graphs below. The largest five year decrease occurred in the Social Services Department. This is largely due to aggressive compensatory time payout and review practices. While other departments show slight surges which can mainly be attributed to increases in workload and salary.



## Findings

1. During testing, it was noted certain employees do not take a lunch on a consistent basis and accumulate compensatory time weekly. While it is recognized employees may work through their lunch with the appropriate permission, doing so daily is an abuse of this privilege. This scenario has been forwarded to the Law Department in order to determine if labor laws allow this practice on a consistent basis.

### Recommendation

The privilege of working through lunch should be monitored closely and not given blindly. Controls should be put in place to ensure abuse is eliminated and employees only accrue compensatory time when it is absolutely necessary.

2. The Management Confidential (MC) rules governing paid time off are not clearly defined or well known. The Payroll and Personnel Departments reported conflicting policies to the Audit Division regarding sick time accumulation limits for MC employees. Personnel believed there was a resolution passed involving a cap on management confidential sick time. The Audit Division researched the legislative resolutions and found no such determinations. In the current system, caps are controlled electronically through Kronos and upon inquiry it was discovered no such caps existed for MC employees.

### Recommendation

The Audit Division suggests the policies governing Management Confidential employees paid time off be verified, through the Legislature if needed, and recorded in a publication which all MC employees have access to. There should be an open line of communication between the Payroll and Personnel Departments to ensure policies and procedures surrounding all paid time off policies are correctly put into practice.

3. It appears as though some departments are not utilizing the Before/After Unscheduled category and as a result, certain employees are accumulating compensatory time in 15 minute increments. Due to how the system rounds minutes, it is possible the employee did not work the actual amount of time they are getting credit for.

### Recommendation

All compensatory time should be approved prior to the employee working it, where possible. The Audit Division suggests any 15 minute compensatory time request should be seriously scrutinized and, for exempt employees, fall into the Before/After Unscheduled category. Compensatory time should only be accumulated when absolutely necessary, meaning it was physically impossible for the employee to complete required tasks within their scheduled work hours.

4. The Audit Division discovered there was not a set County policy defining whether part-time employees and retirees are eligible to accumulate compensatory time. Also, a paid holiday policy appeared to be lacking as well. It was noted an employee working a part-time schedule was receiving full-time holiday pay.

### Recommendation

There are issues with both part-time employees and retirees collecting compensatory time and establishing set rules to define the parameters would eliminate such problems in the future. It is the recommendation of the Audit Division, holiday pay not be given to part-time employees who are not scheduled to work on a holiday.



5. During testing it was discovered a working retiree, who is collecting a pension and required to follow all the rules which apply therein, is accumulating hours of compensatory time in the beginning of the year as to delay reaching the pension income threshold, at which time monthly pension payments stop. The employee is banking compensatory hours, versus being paid for them, thereby collecting two to three extra months of pension payments. Once the pension income threshold is reached the employee switches to full-time and begins to use the compensatory time so they are paid a full-time salary but can still keep a part-time schedule.

Recommendation

There should be absolutely no compensatory time given to any retiree. If they work a greater amount of hours than their schedule dictates, any overtime should be paid out accordingly. The Audit Division acknowledges each retiree is responsible for their pension payments, as well as, any and all personal communication with the pension system.

6. During testing it was discovered an employee was tele-timing their time clock punch in from the same cell phone frequently and then punching out from the clock located in their department.

Recommendation

As commute time should not be included in an employees work hours, they should be tele-timing from the offsite location they are working from. If an employee is working from home and coming into the office later on in the day they should punch out prior to traveling to the office and punch in again once they are on site. Also, any tele-time in and out punches should be reviewed per pay period to ensure the system is not being abused and tele-timing should only be allowed when absolutely necessary.

7. Some employees are holding on to their compensatory time over a period of several years. They are receiving a number of raises and compensatory time has the potential to be paid out or utilized at a much higher rate than that at which it was earned. The Audit Division calculated this difference for 10 employees, all with higher compensatory balances as of 10/6/12. The sum of the variances was approximately \$41,000.

Recommendation

The Audit Division suggests an official cap be placed on the amount of compensatory time an employee can accumulate along with a time limit in which it must be used. If the employee does not use the time accordingly, then it should be paid out. This would prevent balances from accumulating indefinitely.

8. It was noted as of 11/19/2012, three employees were carrying balances higher than that permitted by FLSA, which states "Law enforcement, fire protection, and emergency response personnel and employees engaged in seasonal activities may accrue up to 480 hours of compensatory time: all other state and local government employees may accrue up to 240 hours".

Recommendation

The departments with employees in this situation should immediately pay out the amounts over the ceiling in order to be in compliance with Federal law. Also, an electronic control should be added in KRONOS, only allowing an accumulation up to the limit and paying out anything accrued over it on a biweekly basis.

9. It was noted some bargaining units have time limits in which employees have to use compensatory time. For example, the Central and Northern New York Basic Building Trades Council bargaining unit agreement states employees should use compensatory time within 30 days of accruing it and can request an additional 30 day extension if necessary. This does not appear to be happening. The Audit Division observed employees governed under this agreement holding compensatory time balances over a period of years.

Recommendation

The Audit Division recommends the departments abide by all policies outlined in the applicable bargaining unit agreements. Each department should be aware of the bargaining unit agreements which apply to their employees and develop internal control procedures to ensure the rules are followed.

10. The Audit Division noted certain department's compensatory policy caps, according to the departmental surveys sent out (see Exhibit A), were not being adhered to in practice as those departments had employees carrying balances over and above the applicable cap.

Recommendation

It is recommended all departments follow their current policies in regards to compensatory time. If a department has imposed a cap on the accumulation of such hours, then it should be enforced.

**Suggestions of Best Practice**

1. Each bargaining unit agreement has varying rules in regards to compensatory time, with some contracts making no mentioning of any of the rules surrounding it.

Recommendation

The County should try to develop a more uniform policy regarding compensatory time. The Audit Division acknowledges the bargaining units have varying situations and needs regarding compensatory time, but at the very least each contract should address compensatory time caps, along with a basis of payout scenarios. This will allow for greater control over the liability and prevent confusion surrounding the payout process.

**Conclusion**

The Audit Division completed the testing documented above and discussed all findings with the Personnel Department, giving them the opportunity to respond. We did not audit the Department's responses; accordingly, we express no opinion on them.

# Exhibit A

Exhibit A														
Department		Straight/ FLSA	Prior Approval from Superior	Description of Approval	Amt of Designated Approvers	Reasons for Comp. Time	Reasons to Deny	Time Increment Requested	Time Increment Used	Employees Encouraged to Use	Procedures to Use	Balances Evaluated	Last Payout	Payout Rate
1	Facilities Mgmt.	Straight	Yes	Fill out appropriate form.	9	Assigned Overtime.	103 payroll must be paid out.	2	1/2 Day	Yes	Leave Request Form	Twice a year	Never	Current rate
		FLSA	Yes	Fill out appropriate form.	9	Assigned overtime greater than 40 hrs for the week.	Excess of 240 hrs accumulated is paid out as Over Time Pay.	2	1/2 Day	Yes	Leave Request Form	Each pay period	2/12/2012 for 1 employee who went over 240hrs	Rate earned
2	MWB	Straight	Yes	Initial approval verbal. Once time is earned the Payroll Exception Report is completed.	6	1) Need. 2) Attendance of Departmental meeting outside of normal hrs. 3) Hourly employee works more than 8hrs in a day.	No prior approval	1.5	Full Day	Yes	Advanced verbal approval followed by Exception Report	Each pay period	06/12/12	Current rate
		FLSA	Yes	Exception Report is completed and approved as long as it does not cause overtime.	5	Worked in excess of 8 hours in a day or 40 hours in a week with prior approval.	No prior approval	4	2	Yes	Advanced verbal approval & check to make sure it would not cause overtime, followed by Exception Report.	Each pay period	02/12/12	Rate earned
3	Transportation	Straight	Yes	Initial approval verbal or in writing. Also sometimes earned in emergency situations.	12	When department projects require it.	If requested for work that should be completed during regularly scheduled hours.	4	1/2 Day	Yes	Fill out leave exception report and get it approved by Supervisor.	Upon comp time request to ensure employee does not go over 60 hrs.	06/12/12	Current rate
		FLSA	Yes	Initial approval verbal or in writing. Also sometimes earned in emergency situations.	13	When department projects require it.	If requested for work that should be completed during regularly scheduled hours.	4	1/2 Day	Yes	Fill out leave exception report and get it approved by Supervisor.	Upon comp time request to ensure employee does not go over 60 hrs.	06/12/12	Current rate
4	Parks & Recreation	Straight	Yes	Approved by a Supervisor but also viewed by Administrative Dir, Dir of Oper. & Commissioner.	9	Based on workload.	Based on workload.				Internal leave request system and/or system on lotus notes.	Every other pay period.		
		FLSA	Yes	Approved by a Supervisor but also viewed by Administrative Dir, Dir of Oper. & Commissioner.	9	Based on workload.	Based on workload.				Internal leave request system and/or system on lotus notes.	Every other pay period.		
5	WEP	Straight	Yes		3	1) For Union employees - when they work over 35 hrs up to 40 hrs. 2)M/C's - extraordinary circumstances.	Unjustified time.	5	1/2 Days	No	Exception report.	Annually.	06/12/10	Current rate
		FLSA	Yes			If the employee requests it in lieu of over-time pay.	Unjustified or invalid time.	2	1/2 Days	No	Exception report.	Annually.	06/12/10	Current rate
6	SOCPA	Straight	Yes	Verbal or through the database.	5	1) Night meetings. 2) To meet deadlines. 3) Short staffed.	Has never been denied.	0.5	1	Yes	Submit request prior to use.	Never.	Never.	
		FLSA	N/A											
7	Emergency Communications	Straight	Yes	Preapproved by shift supervisor.	40	When an employee requests their overtime be converted to comp time.	Never denied.	4	Full Day	No	Submit request prior to use.	Periodically.	Never.	Current rate
		FLSA	Yes	Preapproved by shift supervisor.	40	When an employee requests their overtime be converted to comp time under FLSA guidelines.	Never denied.	4	Full Day	No	Submit request prior to use.	Periodically.	Never.	Current rate
8	Mental Health	Straight	Yes	Preapproved by supervisor through the lotus system.	10	In emergency situations or for special yearly occasions such as budget deadlines.	If not preapproved or for an emergency.	0.5	0.5	Yes	Lotus paid leave system.	Constantly. M/C's are allowed up to 70hrs & CSEA up to 35hrs.	Never.	Current rate
		FLSA	Yes	Very rarely requested but prior approval required through the lotus system.	7	Staffing shortages.	If it is not an exceptional situation.	0.25	0.25	Yes	Lotus paid leave system.	Never.	Never.	

Exhibit A

Department		Straight/ FLSA	Prior Approval from Superior	Description of Approval	Amt of Designated Approvers	Reasons for Comp. Time	Reasons to Deny	Time Increment Requested	Time Increment Used	Employees Encouraged to Use	Procedures to Use	Balances Evaluated	Last Payout	Payout Rate
9	Aging & Youth	Straight	Yes	Prior approval required.	6	When unable to flex schedule due to work related tasks.	Excessive requests.	0.5	0.5	No	Prior approval on exception form or emergency post approval.	As needed.	2010 for a transferring employee.	Current rate
		FLSA	Yes	Prior approval required.	6	When unable to flex schedule due to work related tasks.	Excessive requests.	2	2	No	Prior approval on exception form or emergency post approval.	As needed.	Unknown.	
10	Corrections	Straight	Yes	As of 6/6/12 all requests denied .	1	None.	All requests denied.	4	Full Day	No	Submit standard leave request to supervisor.	Annually or Bi-annually.	N/A	N/A
		FLSA	Yes	As of 6/6/12 all requests denied .	1	None.	All requests denied.	4	Full Day	No	Submit standard leave request to supervisor.	Annually or Bi-annually.	N/A	N/A
11	Probation	Straight	Yes	Employee can't work more than 8 hrs in a day and can't accumulate more than 42 to 52 hrs.	10	Generally approved.	When an employee is behind in their work or the approval would leave a critical function unattended.	3	1/2 Day	Yes		Monthly	Once a year P.O's and Supervisors can cash out up to \$750,000 of comp time. They can not do this at any other time.	Current Rate
12	Health	Straight	Yes	Supervisor request or employee prior approval.	14+	1) Special projects. 2) Inspections/presentations before or after regular business hrs. 3) To cover staff absences 4) To finish clinics/services that run late	If preapproval was not obtained or supervisor believes it is work that should be finished during regular work hours.	0.5	1	Yes	Submit leave request form to supervisor.	Monthly	10 yrs ago - 1 employee	Current Rate
		FLSA	Yes	Supervisor request or employee prior approval- no one allowed over 240 hrs.	10	1) Special projects. 2) Inspections. 3) Weekend work. 4) Deadlines to prepare evidence for court.	Never denied.	2	1	Yes	Submit leave request form to supervisor.	Regularly		Current Rate
13	Social Services	Straight	Yes	Prior verbal of written approval from supervisor and in emergency situations.	Numerous	Behind in work or field situation warrants.	Requests time for work they should finish during regular work hours.	2	2	Yes	Paid leave procedure. Must have prior approval.	Bi-weekly.	07/11/12	Both - current rate & rate earned.
14	LTC - Van Duyn	Straight	No	Only M/C employees can accumulate comp time.	4	Nature of M/C responsibilities.	Not denied but mgmt will discuss any abuses of the system with employees.	Varies	Full Day	Yes	Leave request form with prior approval from supervisor .	Bi-weekly.	Never	Current Rate
		FLSA	Yes	Exception report completed.		Only as required by union contract.	Usually pay overtime.	0	Full Day	Yes	Leave request form with prior approval from supervisor .	Monthly	Never	Current Rate
15	Veterans Service Agency	Straight	Yes	Rarely approved. Only approved when necessary.	1	Mandatory training.	When not absolutely necessary.	1	1	Yes		Only 1 employee was granted comp time in 2012.		
		FLSA	Yes	Only approved when necessary.	1	Never had to approve before.	When not absolutely necessary.	N/A	N/A	N/A		N/A	N/A	
16	Community Development	Straight	No	Employees keep daily log of time & supervisor approves after.	3	When workload or deadlines require additional hours.	When supervisor feels additional hrs are not necessary.	1	2	Yes	Leave request form with prior approval from supervisor .	Quarterly	Never	N/A
		FLSA	Yes	Employees keep daily log of time & supervisor approves after.	3	When workload or deadlines require additional hours.	When supervisor feels additional hrs are not necessary.	0.5	1	Yes	Leave request form with prior approval from supervisor .	Quarterly	Never	N/A

Exhibit A

Department		Straight/ FLSA	Prior Approval from Superior	Description of Approval	Amt of Designated Approvers	Reasons for Comp. Time	Reasons to Deny	Time Increment Requested	Time Increment Used	Employees Encouraged to Use	Procedures to Use	Balances Evaluated	Last Payout	Payout Rate
17	Economic Development	Straight	Yes	Travel resulting in comp must be preapproved on travel authorization by the department head.	1	Travel for attraction/marketing purposes. (can earn up to 7 hrs/day for weekend travel & 2hrs/day for travel during week)	Not approved for work performed during normally scheduled business week.	7	Full Day	N/A	Leave request form with prior approval from supervisor .	Annually	Never	N/A
		FLSA	N/A											
18	Personnel	Straight	Yes	Manager decides extra hrs are necessary. Use Kronos.	3	1)Extra hrs needed. 2) Special projects. 3) Civil service.	When alternate means are specified by the manager.	1	1	Yes	Electronic Time off request via Kronos.	Quarterly	Never	N/A
		FLSA	Yes	Manager decides extra hrs are necessary. Use Kronos.	3	1)Extra hrs needed. 2) Special projects. 3) Civil service. **reviewed to assure FLSA rules are followed	When alternate means are specified by the manager.	1	1	N/A	Electronic Time off request via Kronos.	Quarterly	Never	N/A
19	Information Technology	Straight	Yes	Email to the supervisor, if emergency inform Department head.	12		If preapproval was not given.	.5/1	.5/1	Yes	Leave request form with prior approval from supervisor .	Monthly	Never	N/A
		FLSA	Yes	Email to the supervisor, if emergency inform Department head.	12	1) Time sensitive projects. 2) Priority calls. 3) Repairs.	If preapproval was not given.	.5/1	.5/1	Yes	Leave request form with prior approval from supervisor .	Monthly	Never	N/A
20	Div of Purchase	Straight	Yes	The do not pay OT ever only comp time is given.	1	Whenever workload requires it.	N/A	1	1	N/A	No one helps a large balance.	Weekly	Never	
		FLSA	N/A											
21	Finance	Straight	Yes	Verbal approval, after time is worked submits a written request.	4	High workload times, after every effort has been made to complete during scheduled time.	When supervisor feels not every alternative has been explored.	0.5	1.5	Yes	Leave request form with prior approval from supervisor.	Annually	Unknown	
		FLSA	Yes	Verbal approval, after time is worked submits a written request.	4	High workload times, after every effort has been made to complete during scheduled time.	When supervisor feels not every alternative has been explored.	2	2	Yes	Leave request form with prior approval from supervisor.	Annually	Unknown	
22	OCPL	Straight	Yes	Preapproved forms are sent to personnel.	15	1) Time Sensitive Projects 2) Meetings before/after work that can't be scheduled in he work week.	1) No prior approval. 2) When flex is possible.	1	0.25	Yes	Leave request form with prior approval from supervisor.	Quarterly	Never	Current rate
		FLSA	Yes	Schedule implies preapproval, approval needed for time sensitive maintenance work	3	1) When the schedules requires it 2) After 102 account is exhausted	N/A	1	0.25	No	Leave request form with prior approval from supervisor.	Quarterly-		Current rate
23	Law	Straight	Yes	Fill out appropriate form.	6	Time sensitive projects.	Rarely denied.	0.5	0.5	Yes	Leave request form with prior approval from supervisor.	Daily	Unknown	
		FLSA	Yes	Fill out appropriate form.	6	Time sensitive projects.	FLSA never denied.	1	0.5	Yes	Leave request form with prior approval from supervisor.	no FLSA Balances	Never	N/A



County of Onondaga  
**Office of the County Executive**

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**Matthew J. Millea**  
*Deputy County Executive, Physical Services*

March 6, 2014

Robert E. Antonacci II, CPA  
Comptroller  
14<sup>th</sup> Floor, Civic Center  
Syracuse, New York 13202

Dear Comptroller Antonacci:

The Office of County Executive thanks the Office of the Onondaga County Comptroller's Audit Division for its audit of Onondaga County's compensatory time and related paid time off (PTO). The information provided in your initial draft regarding accumulated balances by department has been very helpful in this office's analysis of current departmental practices regarding compensatory time and related paid time off.

Thank you as well for performing the calculations we requested regarding the cost of exercising the County's option to "cash out" (that is, to pay out the equivalent cash compensation on an hour by hour basis at the then current rate of pay) compensatory time balances accumulated by an employee under a collective bargaining agreement or the Federal Fair Labor Standards Act (FLSA). As we know, the collective bargaining agreements place limits on the County's ability to cash out compensatory time balances with different limits applying to different bargaining units, no doubt making your calculations difficult and time-consuming.

Our understanding of the calculations is that, using the final pay period of 2013 as the basis of your calculations as we requested, the County could "cash out" compensatory time of its full-time, bargaining unit employees with a total payment of \$345,546.76, while also having the option of cashing out FLSA overtime with payments totaling \$837,620.19.

As your analysis indicated, there is a compelling reason for the County to consider cashing out compensatory time and FLSA overtime, namely the contractual requirement to pay out these balances at the then current hourly rate for an employee, which may well be at a higher rate than the hourly rate at the time that the employee accumulated the compensatory time or FLSA overtime. With every reason to believe that hourly rates will increase at some point in the future, there is a clear incentive to "cash out" compensatory time at the current hourly rate.



In addition to the County's option to "cash out" accumulated compensatory time and FLSA overtime down to the contractual limits, the collective bargaining agreements also give the County the option of scheduling employees to expend some or all compensatory time hours at such times as the County, as the employer, may designate during the calendar year.

The Office of County Executive has decided not to exercise the County's option to cash out accumulated compensatory time and FLSA at this time, although we will consider this option again at the end of the current calendar year. Instead, we will be making department heads aware of your analysis and instructing them to carefully monitor compensatory time hours and to consider using the County's contractual option of scheduling employees to expend compensatory time hours during the year. To assist department heads, the Division of Management & Budget will be asked to develop a standardized report on compensatory time accumulations that will be distributed to County departments at a frequency no less than once per quarter. The objective will be to limit any increase in the accumulated compensatory time balances as tightly as possible, toward an eventual goal of bringing these balances down over time to the contractual minimums, without subsequent grown above these minimums.

County department heads will also be instructed when preparing their 2015 budgets to assume that all compensatory time and FLSA overtime will be paid out on a "pay as you go" basis and to budget the appropriate dollars accordingly.

Thank you again for your excellent analysis of compensatory time and related paid time off (PTO) balances.

Sincerely,



William P. Fisher  
Deputy County Executive