

City of New York

OFFICE OF THE COMPTROLLER

**Scott M. Stringer
COMPTROLLER**



FINANCIAL AUDIT

Marjorie Landa
Deputy Comptroller for Audit

Audit Report on the Civil Service
Commission's Financial and Operating
Practices

FK17-070A
June 23, 2017
<http://comptroller.nyc.gov>



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
SCOTT M. STRINGER

June 23 2017

To the Residents of the City of New York:

My office has audited the Civil Service Commission's (CSC's) financial and operating practices. We audit entities such as the CSC to ensure that they maintain reliable and effective internal control systems over cash receipts, expenditures, and inventory and comply with New York City Comptroller's Directives and other applicable City rules and policies.

The audit found that the CSC did not maintain complete and accurate inventory records because it failed to consistently update its inventory records to account for newly-acquired office equipment and to tag that equipment, and because it failed to conduct periodic inventory counts. We specifically found that the CSC did not include 34 pieces of office equipment including computer monitors, telephone headsets, and microphones on its inventory list, and it did not tag 33 of the 34 pieces of equipment. In addition, we found that the CSC did not segregate the duties for purchasing goods and services and maintaining inventory records among its staff. We also found that the CSC also charged purchases to incorrect object codes, and did not document policies and procedures in writing and effectively communicate them to staff.

The audit makes seven recommendations, including that the CSC should: tag and inventory all office equipment with a useful life of more than one year as required by the Department of Investigation's *Standards for Inventory Control and Management*; conduct periodic inventory counts, document results of counts, and update inventory records, as needed; segregate the duties for ordering, approving, and certifying receipt of goods and services, maintaining inventory records, and approving payments; charge purchases to the correct object code in accordance with Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*; and document policies and procedures in writing and communicate them to staff including, but not limited to, policies and procedures for timekeeping and payroll, inventory, and procurement.

The results of this audit have been discussed with CSC officials and their comments have been considered in preparing this report. Their complete written response is attached to this report.

If you have any questions concerning this report, please e-mail my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

Scott M. Stringer

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THE CITY OF NEW YORK OFFICE OF THE COMPTROLLER FINANCIAL AUDIT

Audit Report on the Civil Service Commission's Financial and Operating Practices

FK17-070A

EXECUTIVE SUMMARY

The Civil Service Commission (CSC) is an administrative body that hears and renders decisions on candidates' appeals of disqualification from an eligible civil service employment list and City employees' appeals of City disciplinary decisions. In deciding such appeals, the CSC reviews relevant documentation and may conduct evidentiary hearings. The CSC may also conduct reviews, studies, or analyses of the administration of City personnel.

The New York City Charter, Chapter 35, Section 813(a) provides that the CSC shall consist of five members appointed by the Mayor who are paid on a per diem basis for attendance at regularly scheduled meetings and hearings. During Fiscal Year 2016, the CSC Chair was paid up to \$449 per day, and the other two Commissioners who held office throughout that year were paid up to \$412 per day.¹

In the Comptroller's Comprehensive Annual Financial Report for Fiscal Year 2016, the CSC reported expenditures totaling \$780,992. Of that amount, \$722,259 (92.5 percent) was for personal services and \$58,733 (7.5 percent) was for other than personal services.

We conducted this audit to determine whether the CSC maintains reliable and effective internal control systems over cash receipts, expenditures, and inventory as required by New York City Comptroller's Directives and other applicable City rules and policies.

Audit Findings and Conclusions

We found that the CSC did not maintain accurate and complete inventory records because it did not consistently update its inventory records to account for newly-acquired office equipment and tag it, and conduct periodic inventory counts. Specifically, the CSC did not include 34 pieces of office equipment including computer monitors, telephone headsets, and microphones on its inventory list, and it did not tag 33 of the 34 pieces of equipment.

In addition, we found that the CSC did not segregate the duties for purchasing goods and services and maintaining inventory records among its staff. It also charged purchases to incorrect object

¹ Two of the five Commissioner positions were vacant for the bulk of Fiscal Year 2016; they were filled in June 2016, the final month of the fiscal year.

codes, and did not document policies and procedures in writing and effectively communicate them to staff.

Audit Recommendations

To address these issues, we make seven recommendations to the CSC including that the CSC should:

- Tag and inventory all office equipment with a useful life of more than one year as required by the Department of Investigation's (DOI's) *Standards for Inventory Control and Management*.
- Conduct periodic inventory counts, document results of counts, and update inventory records, as needed.
- Segregate the duties for ordering, approving, and certifying receipt of goods and services; maintaining inventory records; and approving payments.
- Charge purchases to the correct object code in accordance with Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*.
- Document policies and procedures in writing and communicate them to staff including, but not limited to, policies and procedures for timekeeping and payroll, inventory, and procurement.

Auditee Response

In its response, the CSC generally agreed with the report's recommendations. The CSC stated, "[w]e have made every effort to comply with your recommendations" and described actions taken to address six of the report's seven recommendations. The CSC did not address the report's remaining recommendation to carefully review its prior and current Comptroller's Directive #1 Agency Evaluation of Internal Controls submitted to the Office of the Comptroller and the Mayor's Office to ensure their accuracy in all respects.

AUDIT REPORT

Background

The CSC is an independent, non-mayoral agency that hears and renders decisions on appeals by candidates who were disqualified and removed from an eligible civil service employment list and appeals by City employees on disciplinary matters. Most appeals can be classified within one of two categories:

- Appeals by applicants or appointees who were disqualified for a civil service appointment based on character, medical, psychological, or other reasons; or
- Appeals by City employees who were disciplined for misconduct or incompetence.

When rendering decisions, the CSC reviews relevant documentation and may conduct evidentiary hearings. The CSC may also conduct reviews, studies, or analyses of the administration of City personnel.

The New York City Charter, Chapter 35, Section 813(a) provides that the CSC shall consist of five members who are appointed by the Mayor and serve for overlapping terms of six years. The Charter also provides that the Mayor shall designate a Chair and Vice Chair and that Commissioners shall be paid on a per diem basis for attendance at regularly scheduled meetings and hearings. During Fiscal Year 2016, the CSC Chair was paid up to \$449 per day, and the other Commissioners were paid up to \$412 per day.

In the Comptroller's Comprehensive Annual Financial Report for Fiscal Year 2016, the CSC reported expenditures totaling \$780,992. Of that amount, \$722,259 (92.5 percent) was for personal services and \$58,733 (7.5 percent) was for other than personal services.

Objectives

To determine whether the CSC:

- Maintains reliable and effective internal control systems over cash receipts, expenditures, and inventory as required by the New York City Comptroller's Internal Control and Accountability Directive (Comptroller's Directive) #1, specifically, the *Principles of Internal Control and Financial Integrity Statement Checklist*, and DOI's *Standards for Inventory Control and Management*; and
- Complies with Comptroller's Directive #6 for *Travel, Meals, Lodging and Miscellaneous Agency Expenses*; Comptroller's Directive #11 for *Cash Accountability and Control*; Comptroller's Directive #13 for *Payroll Procedures*; and Comptroller's Directive #24 for *Agency Purchasing Procedures and Controls*; and Procurement Policy Board Rules.

Scope and Methodology Statement

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our

findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The scope of this audit covers Fiscal Year 2016 (July 1, 2015 – June 30, 2016). Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

Discussion of Audit Results

The matters covered in this report were discussed with CSC officials during and at the conclusion of this audit. A preliminary draft report was sent to the CSC on May 3, 2017 and discussed at an exit conference held on May 22, 2017. On June 12, 2017 we submitted a draft report to the CSC with a request for written comments. On June 19, 2017, we received written comments from the CSC.

In its response, the CSC generally agreed with the report's recommendations. The CSC stated “[w]e have made every effort to comply with your recommendations” and described actions taken to address six of the report's seven recommendations. The CSC did not address the report's remaining recommendation to carefully review its prior and current Comptroller's Directive #1 Agency Evaluation of Internal Controls submitted to the Office of the Comptroller and the Mayor's Office to ensure their accuracy in all respects.

FINDINGS AND RECOMMENDATIONS

We found that the CSC did not maintain accurate and complete inventory records. Based on our review and comparison of the CSC's purchasing records and inventory records, the CSC did not tag or record seven pieces of office equipment it acquired in Fiscal Year 2016 with a total value of \$1,162. Further, based on our physical observations of the CSC's office equipment, the CSC did not record an additional 27 items that were purchased during prior fiscal years. In addition, 26 of those 27 items were not tagged. The CSC did not account for these items because it did not update its inventory list as items were purchased and did not conduct periodic inventory counts.

Further, we found that the CSC did not segregate among its staff the duties of purchasing goods and services and maintaining inventory records. It also charged some purchases to incorrect object codes, and did not develop written policies and procedures in writing and communicate them to its staff.

These findings are discussed in the following sections of this report.

The CSC Did Not Maintain Accurate and Complete Inventory Records

CSC did not tag and include all office equipment on its inventory of assets. DOI's *Standards for Inventory Control and Management* require that,

[p]ermanent records are maintained, centrally, to track all non-consumable goods issued to each agency unit, including type of equipment, manufacturer, serial number, agency control number, condition, location, date issued, and the person(s) responsible for maintenance Readable, sturdy property identification tags (reading 'Property of the City of New York') with a sequential internal control number are [to be] assigned and affixed to valuable items.²

However, based on our review of the CSC's purchasing records and inventory records, which were last updated on February 19, 2015—nearly two years before our review—the CSC did not tag and record in its inventory list seven telephone headsets which in total cost \$1,162. Further, based on our physical observations of the CSC's inventory, the CSC did not tag and record an additional 27 items that were purchased during prior fiscal years, including computer monitors and microphones.

We found that two the primary reasons the CSC did not account for the above-referenced items were (1) that it did not update its inventory list as items were purchased, and (2) it did not conduct periodic inventory counts. DOI's *Standards for Inventory Control and Management* state that "[a] count of all stored goods is conducted at least once a year to ensure the accuracy of the perpetual inventory records." By not tagging equipment and maintaining accurate inventory lists, an agency incurs a risk that such items could be misplaced, lost, or stolen without detection.

In response to our finding, the CSC updated its inventory list and provided us a copy of its updated inventory list in May 2017.

² According to DOI's *Standards for Inventory Control and Management*, a commodity is considered non-consumable if it has a life expectancy of more than a year.

Recommendations

The CSC should:

1. Tag and inventory all office equipment with a useful life of more than one year as required by DOI's *Standards for Inventory Control and Management*.

CSC Response: "CSC has tagged and inventoried all office equipment with a useful life of more than one year as required by DOI's Standards for Inventory Control and Management."

2. Conduct periodic inventory counts, document results of counts, and update inventory records, as needed.

CSC Response: "[w]e have conducted a thorough inventory count, documented that count, updated inventory records, and will continue to do so every six months beginning December 2017."

The CSC Did Not Segregate Duties Among Staff for Purchasing and Inventory

Comptroller's Directive #1, *Principles of Internal Control and Financial Integrity Statement* states that,

Key duties and responsibilities need to be divided or segregated among different staff members to reduce the risk of error or fraud. This should include separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets. No one individual should control all key aspects of a transaction or event.

However, based on our review, a single CSC employee (the CSC Director of Administration) was generally responsible for ordering, approving, and certifying receipt of goods and services; maintaining inventory records, and approving payments. Having all of these responsibilities handled by a single person reduces opportunities for oversight and checks for accuracy. The chance that errors and fraud can occur and go undetected is increased as a result. Segregation of duties is a key tool for identifying errors and potential misappropriation. Notwithstanding the fact of ordering, receiving, invoice processing and voucher preparation all rested with a single individual, in its 2015 Agency Evaluation of Internal Controls required by Comptroller's Directive #1, the CSC reported that these functions were performed by different individuals.

While the CSC had only three Commissioners and nine staff members serving during our audit period, it could increase the degree to which the duties of ordering, approving, and certifying receipt of goods and services; maintaining inventory records; and approving payments are segregated among the staff. Alternatively, if the CSC cannot segregate those responsibilities, it should implement compensating controls to reduce the risk that an error or fraud could occur and go undetected. Compensating controls include regular supervisory review of work performed by individuals who have custody of assets and who also approve or record transactions affecting those assets.

Recommendations

The CSC should:

3. Segregate the duties for ordering, approving, and certifying receipt of goods and services; maintaining inventory records; and approving payments.
4. Implement compensating controls if the CSC cannot fully segregate the responsibilities for ordering, approving, and certifying receipt of goods and services; maintaining inventory records; and approving payments.

CSC Response: “The Commission has divided the responsibility for authorizing transactions, processing and recording them, reviewing transactions, receipt of goods and services and handling of assets. Purchases over \$250.00 require the approval of both the Chair and Vice-Chair of the Commission, and receipt of such goods must be verified by a Commissioner, as well as administrative staff. Smaller purchases have comparable procedures in place.”

5. Carefully review its prior and current Comptroller’s Directive #1 Agency Evaluation of Internal Controls submitted to the Office of the Comptroller and the Mayor’s Office to ensure their accuracy in all respects.

Auditor Comment: The CSC did not address this recommendation.

The CSC Charged Purchases to Incorrect Object Codes

Comptroller’s Directive #24, *Agency Purchasing Procedures and Controls*, §6.0 states:

Payment Voucher approvers must ensure that. . . . [t]he appropriate accounting and budget codes are being charged. This includes charging the correct unit of appropriation and correct object code within that unit of appropriation.

However, based on our review of purchases totaling \$45,966 made during Fiscal Year 2016, the CSC charged purchases totaling at least \$3,293 to incorrect object codes. They included purchases of “office equipment” (code 3150), “office furniture” (code 3140), and “data processing equipment” (code 3320) that were charged to “supplies and materials – general” (code 1000). Charging purchases to incorrect object codes prevents City agencies, oversight authorities, and the public from seeing how City agencies spend their money. It may also hinder management’s ability to plan for future spending.

In response to our finding, the CSC stated that the Department of Citywide Administrative Services (DCAS) processes CSC’s purchases in the City’s Financial Management System on its behalf and that DCAS advises the CSC on which object codes should be used. However, during the course of our audit, DCAS informed us that it merely processes purchases using information, including object codes, provided by the CSC. DCAS stated that it does not oversee the CSC.

Recommendation

The CSC should:

6. Charge purchases to the correct object code in accordance with Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*.

CSC Response: "The Comptroller's recommendation concerning appropriate accounting and budget codes has been implemented. In particular, our payment voucher approver has requested accurate object codes from our budget liaisons at DCAS. Verification of these codes will be updated every six months beginning December 2017 to ensure that we are using the correct information when charging purchases."

The CSC Did Not Document Policies and Procedures in Writing and Did Not Communicate Them to Staff

Comptroller's Directive # 1 states:

Internal control activities help ensure that management's directives are carried out. They are, basically, the policies, procedures, techniques, and mechanisms used to enforce management's direction. They must be an integral part of an agency's planning, implementing, review and accountability for stewardship of its resources and are vital to its achieving the desired results.

As previously mentioned, during our audit period, the CSC was operating with three appointed Commissioners and nine staff. Additionally, DCAS personnel performed various functions on CSC's behalf, including budgeting and procurement. However, the CSC did not implement written policies and procedures to document its employees' roles and responsibilities or the work processes to be followed to comply with applicable laws and regulations, carry out management directives and meet agency goals. In the absence of written policies and procedures that have been effectively communicated to staff, employees may not perform their jobs and administrative tasks correctly, which may have contributed to the inventory and procurement issues cited in this report.

In response to our finding, the CSC implemented written policies and procedures for timekeeping, purchasing, and revenue collection and provided them to us in May 2017. However, based on our review, those policies and procedures would be more effective if they provided additional detail as to employees' roles, responsibilities and the work processes that must be followed.

Recommendation

The CSC should:

7. Document policies and procedures in writing and communicate them to staff including, but not limited to, policies and procedures for timekeeping and payroll, inventory, and procurement.

CSC Response: "[t]he Commission has codified its procedures in the attached document entitled, Civil Service Commission Administrative Procedures

(Updated 6/17/17). This document includes procedures regarding recording and approving employee time; purchasing procedures, including requesting and ordering goods and services and receipt of goods and services; and, the deposit of revenue.”

Auditor Comment: The Civil Service Commission Administrative Procedures (Updated 6/17/17) provided by the CSC address many of the issues raised by this audit. However, they do not include the policies and procedures related to inventory. The CSC should document the policies and procedures for inventory in writing and communicate them to staff.

DETAILED SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The issues with the CSC are fully disclosed in the Findings and Recommendations section of this report. The scope of this audit covers Fiscal Year 2016.

To gain an understanding of the rules and regulations with which the CSC is required to comply, we obtained and reviewed relevant sections of New York City Comptroller's Internal Control and Accountability Directive (Comptroller's Directive) #1, *Principles of Internal Control*; Comptroller's Directive #6, *Travel, Meals, Lodging and Miscellaneous Agency Expenses*; Comptroller's Directive #11, *Cash Accountability and Control*; Comptroller's Directive #13, *Payroll Procedures*; Comptroller's Directive #18, *Guidelines for the Management, Protection and Control of Agency Information and Information Processing Systems*; Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*; Comptroller's Memorandum #14-1: Updates to Comptroller's Memorandum #01-1 Guidelines for use of Procurement/Purchasing Cards; Procurement Policy Board Rules; and DOI's *Standards for Inventory Control and Management*. We requested and reviewed all available CSC internal policies and procedures, and interviewed the appropriate CSC personnel to gain an understanding of the CSC's policies and procedures relating to its cash receipts, timekeeping, procurement, and inventory functions. We also reviewed the prior New York City Comptroller's Audit Report on the Financial and Operating Practices of the City Civil Service Commission (MG08-099A) issued June 10, 2008.

To determine whether the CSC recorded and deposited all revenue collected for copies of appeal decisions and hearings, we obtained and reviewed the CSC's receipt book and deposit receipts for Fiscal Year 2016. We traced all transactions recorded in the receipt book for Fiscal Year 2016 to the CSC's Check/Cash Receipts Deposited to DOF log and other support documentation to verify the funds were properly deposited.

To determine whether payments made to the CSC Commissioners were appropriate and adequately supported, we obtained Commissioner appointment letters, and we obtained and compared City Human Resource Management System (CHRMS) Pay Details Reports and CSC weekly "Commissioner Time Reports" for June 2016. We judgmentally selected June 2016 because it was the most recent month within our audit scope period and therefore most reflective of CSC's current practices. We checked whether per diem rates paid to Commissioners were the same as the rates approved by the City Council. We also checked that the CSC weekly "Commissioner Time Reports" were approved and that the CSC Commissioners were paid only for days reported as worked on their weekly reports.

For those days on which Commissioners reported that they had worked at hearings, we checked whether a hearing was held by reviewing Court Smart records.

For non-managerial employees, we obtained and reviewed a CityTime Time Entry Detail Report report for June 2016 to determine the manner in which employees signed in and out each day

(add punch, manual, web clock, or hand scanner entry). We quantified the number of instances that employees manually entered their time or added punches.

To determine whether the CSC's purchases were reasonable, appropriate, adequately supported and properly authorized, we obtained a report of Fiscal Year 2016 purchases from the City of New York Financial Management System (FMS). We then reviewed the CSC procurement documentation and checked whether purchases were made from City contracts or complied with City purchasing rules. We also checked whether purchases were charged to the correct object code, properly approved, certified as received and supported by invoices.

To identify office equipment that was purchased by the CSC, we obtained and reviewed purchasing records and supporting documentation for all purchases made by the CSC during Fiscal Years 2015 and 2016, and compiled a listing of office equipment items that were purchased by the CSC during Fiscal Years 2015 and 2016. We obtained the CSC's most recent inventory records dated February 19, 2015, and compared our list to the CSC's inventory records to determine whether the CSC recorded all purchased equipment. We also determined whether the CSC's inventory records included required information such as type of equipment, serial number, agency control number and location.

We conducted physical observations of the CSC's inventory on January 25, 2017 and April 11, 2017, to determine whether office equipment items listed on the CSC's most recent inventory records, which were updated February 19, 2015, were located in the CSC's main office. During our observations, we also determined whether all items of office equipment that we observed on site were listed on the CSC's inventory records.

While the results of our timekeeping tests are not projectable, they do provide sufficient and appropriate evidence to support our findings and conclusions.



CITY OF NEW YORK
CIVIL SERVICE COMMISSION

NANCY G. CHAFFETZ, *CHAIR*
RUDY WASHINGTON, *VICE CHAIR*
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June 19, 2017

Marjorie Landa
Deputy Comptroller for Audit
City of New York
Office of the Comptroller
1 Centre Street, Room 1100
New York, New York 10007

Re: Audit Report on the Civil Service Commission's Financial Operating Practices
FK17-070A

Dear Ms. Landa:

Thank you for the opportunity to review and respond to your June 12, 2017 draft of the above-referenced audit. The Commission appreciates the efforts taken by the Comptroller's Office to be fair and thorough in addressing our questions and concerns. We have made every effort to comply with your recommendations, as discussed below.

With regard to inventory records, the CSC has tagged and inventoried all office equipment with a useful life of more than one year as required by DOI's Standards for Inventory Control and Management. In addition, we have conducted a thorough inventory count, documented that count, updated inventory records, and will continue to do so every six months beginning December 2017.

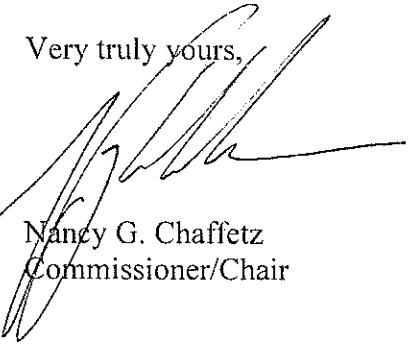
Secondly, with regard to segregation of duties among staff for purchasing and inventory, please see the attached, Civil Service Commission Inventory Procedures (updated 6/19/2017) for detailed information regarding our procedures. The Commission has divided the responsibility for authorizing transactions, processing and recording them, reviewing transactions, receipt of goods and services and handling of assets. Purchases over \$250.00 require the approval of both the Chair and Vice-Chair of the Commission, and receipt of such goods must be verified by a Commissioner, as well as administrative staff. Smaller purchases have comparable procedures in place.

The Comptroller's recommendation concerning appropriate accounting and budget codes has been implemented. In particular, our payment voucher approver has requested accurate object codes from our budget liaisons at DCAS. Verification of these codes will be updated every six months beginning December 2017 to ensure that we are using the correct information when charging purchases.

Finally, as referenced above, the Commission has codified its procedures in the attached document entitled, Civil Service Commission Administrative Procedures (Updated 6/17/17). This document includes procedures regarding recording and approving employee time; purchasing procedures, including requesting and ordering goods and services and receipt of goods and services; and, the deposit of revenue.

We believe that the Commission's procedures and actions adequately address the Comptroller's audit recommendations. If you have any further questions or comments, please do not hesitate to contact me.

Very truly yours,



Nancy G. Chaffetz
Commissioner/Chair

Encl.

CIVIL SERVICE COMMISSION ADMINISTRATION PROCEDURES [Updated 06/19/17]

TIMEKEEPING PROCEDURES

Recording Time

- All non-managerial employees must work a full eight hour day, with provisions for "flex time" (see attached memorandum dates 6/25/15 regarding CSC Lateness Policy and Explanation of Flex Time Rules). Employees are required to take a one hour lunch break pursuant to DCAS rules. Managerial employees must work 35 hours per week, and must work at least four hours each work day, per DCAS rules.
- The CDC scanning device is utilized to record employees' time.
 - Attorneys have the option of using the scanning machine or the web clock to record their time.
 - Managers may use any of the two or manual keying to record their time.
 - Commissioners utilize the Commissioner's Time Sheet (attached) to manually record and verify their attendance. The information contained on the Commissioner's Time Sheet is entered into Citytime by the agency's timekeeper or his or her designee.

Approval of Time

- All employee timesheets are approved in Citytime by the agency head or her/his designee, or their manager or their manager's designee.
- Commissioner's Time Sheets are approved by the Commission Chair and/or his or her designee.
- All timesheet approvals are completed using Citytime.

PURCHASING PROCEDURES

Requesting and Ordering Goods and Services

- All purchases are completed by DCAS at the request of the Commission. The Commission identifies needs and contacts DCAS's Purchasing Department for details regarding the approved vendor/ requirement contract.
- Purchases exceeding \$250.00 are approved by the Commission's Chair and Vice Chair.
- The Commission utilizes the fund, budget and object codes received from DCAS for the particular purchase, according to DCAS rules and regulations¹
- The Commission completes the DCAS Agency Procurement Request Form which is signed by the line of service chief, agency head or designee.
- The completed form and supporting documentation is then submitted to DCAS's purchasing unit² for processing

Receipt of Goods

- Upon receipt of goods and services, the packing slip or service document is signed by the receiving CSC staff and submitted to the Director of Administration or designee for receipt and approval.

¹ At the current time, the Commission contacts ██████████ [TITLE] ██████████ @dcas.nyc.gov; 212-██████████.

²The current director of purchasing for DCAS is ██████████; ██████████ @dcas.nyc.gov Phone: (212)██████████

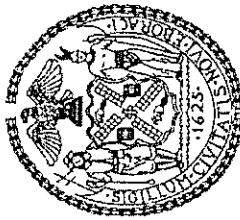
- Receipt of purchases over \$250.00 shall be verified by the Commission Chair or Vice Chair, or any available Commissioner. Packing slips or service documents are attached to the respective invoices. Invoices are signed by the receiving party to certify receipt of all items and services and for presentation to DCAS for payment. Signed invoices and packing slips are submitted to the Bureau of Auditing and Accounts³
- Payments for delivery of goods exceeding \$250.00 shall be approved by a Commissioner. Signed invoices and packing slips are submitted to the Bureau of Auditing and Accounts for processing

Revenue Procedures:

- The Commission's only source of revenue is from charges for the costs to produce audio CDs of hearings and for copies of decisions.
 - Costs as of June 2017, are \$5.00 per audio CD and \$0.25 per page for copies of appeal decisions.
 - A form requesting copies or CDs is completed by the requestor. Funds are received in cash, check or money order.
 - Upon receipt of revenue a numbered receipt is completed. The receipt is signed by the CSC staff accepting the funds. The payer gets the original copy and the duplicate is kept in the receipt book.
 - The funds, are submitted to the Director of Administration or her designee.
 - The Director or designee completes the revenue log and secures funds in a locked drawer.
 - Funds are periodically deposited with Chase bank into the Dept. of Finance account.
 - Receipt of deposit is emailed to Department of Finance, with a request that the deposited funds be processed as general miscellaneous revenue.

Attachments (2)

• ³ The current Supervisor of Document Expediting is ██████████ (212)████-████ F: (212)████-████ ██████████@dcas.nyc.gov



NEW YORK CITY CIVIL SERVICE COMMISSION
ONE CENTRE STREET - ROOM 2300 NORTH
NEW YORK, NEW YORK 10007
(212) 615-8915

COMMISSIONER TIME REPORT

Name: _____

Week of _____

Date	Session (s)	Signature
	1200/0001	
	1200/0001	
	1200/0001	
	1200/0001	
	1200/0001	

Entered into Citytime: _____

Date: _____

MEMORANDUM

FROM: Marcie Serber, Deputy General Counsel
Joan Richards, Director of Administration

TO: ALL CSC STAFF

DATE: June 25, 2015

RE: CSC Lateness Policy and Explanation of Flex Time Rules

All employees at the CSC are presently scheduled for "Flex Time" spanning a one-hour period one half-hour before and after the employee's expected arrival time. An employee who arrives prior to the end of his or her flex band time period is not considered late, but must stay at work for a full eight hours, excluding one hour for lunch, in order to be compensated for a full day's work. An employee may not work through the lunch hour in order to leave prior to the end of the full eight hour day. For example, if an employee's flex band time period is from 8:30 a.m. to 9:30 a.m. and that employee comes in at 9:30 a.m., he or she must stay until 5:30 p.m. in order to complete a full work day. Alternatively, if such employee were to come in at 8:30 a.m., he or she would be able to leave work for the day at 4:30 p.m.

After the flex band time period ends, employees not at their work sites ready to work are late. In the above example, an employee with a flex band time period ending at 9:30 a.m. would be late if he or she were to arrive at 9:31 a.m.

Lateness is either "excused" or "not excused". The Commissioner or the supervisor designated to implement lateness policy, upon acceptance of satisfactory proof, will excuse lateness caused by *unforeseen* transportation circumstances beyond the ability of the late employee to control. Such circumstances are events which cannot be anticipated, after the employee leaves home for work (e.g., elevator breakdowns or private transportation breakdowns). The late employee may be required to furnish proof of the cause of lateness. Lateness caused by a verified major failure of public transportation, such as a widespread or total power failure of significant duration or other catastrophe of similar severity will also be excused.

Persistent poor subway service does not qualify as circumstances that could not have been anticipated before leaving home. Public transportation delays of less than 30 minutes in duration are considered foreseeable and will not be excused by the Commission.

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Excused lateness is not counted against the employee when determining whether the employee is in violation of the City's policy against excessive lateness for which an employee may be subject to discipline. If lateness is not excused, employees will need to use annual leave or compensatory time to make up for lateness. Sick leave may not be charged under these circumstances. Please see the citywide procedure detailed below for further information about unexcused lateness:

PSB - Citywide Employee Lateness Policy

Each agency will establish timekeeping procedures appropriate to the agency and consistent with the Citywide Agreement and the "Leave Regulations for Employees Who are Under the Career and Salary Plan."

Deductions for unexcused lateness shall be made on a minute for minute basis from any compensatory time credited to the employee. If the employee has no compensatory time, the time will be deducted from the employee's annual leave balances.

The following procedure shall be uniform in all agencies:

1. Notification

Within two days after an unauthorized lateness, the immediate supervisor will notify the employee of the amount of leave deducted as a result of the lateness.

2. First Warning

Upon the fourth occurrence of an unauthorized lateness, the immediate supervisor will meet with the employee to explain the lateness policy and to develop methods to help the employee avoid future lateness. At this time, remedies such as alternative work schedules should be discussed. The results of the meeting are to be recorded and signed by the supervisor and the employee and placed in the employee's personnel folder.

3. Second Warning

Upon the fifth occurrence of unauthorized lateness, the immediate supervisor will again meet with the employee to review the employee's lateness record. At this time the employee should be warned that additional lateness may result in disciplinary action. The results of the meeting are to be recorded and signed by the supervisor and the employee and placed in the employee's personnel folder.

4. Third Warning

Upon the sixth occurrence of unauthorized lateness, the immediate supervisor will again meet with the employee to review the employee's lateness record. The employee will be warned that the next unauthorized lateness will result in disciplinary action. The results of the meeting are to be recorded and signed by the supervisor and the employee and placed in the employee's personnel folder.

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5. Disciplinary Action

If excessive lateness persists, the agency head will take disciplinary action against the employee utilizing Section 75 of the New York State Civil Service Law. An unauthorized lateness shall not be considered if it occurred more than twelve months prior to the occurrence of the next lateness.

I hereby acknowledge that I have received and read this memorandum.

Date: