

AUDIT REPORT



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF MANAGEMENT AUDIT
WILLIAM C. THOMPSON, JR., COMPTROLLER

Follow-up Audit on the Personnel, Payroll, and Timekeeping Practices of the New York City Tax Commission

MD04-092F

March 24, 2004



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

WILLIAM C. THOMPSON, JR.
COMPTROLLER

To the Citizens of the City of New York

Ladies and Gentlemen:

In accordance with the Comptroller's responsibilities contained in Chapter 5, § 93, of the New York City Charter, my office has audited the New York City Tax Commission (Commission) to determine whether it has implemented the five recommendations made in a previous audit of the *Personnel, Payroll and Timekeeping Practices of the New York City Tax Commission* (Audit # MJ01-115A, issued May 2, 2001). The Commission serves as an administrative review body for real property tax assessments set by the New York City Department of Finance.

The results of our audit, which are presented in this report, have been discussed with Commission officials, and their comments have been considered in the preparation of this report.

Audits such as this provide a means of ensuring that City resources are used effectively, efficiently, and in the best interest of the public.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please e-mail my audit bureau at audit@comptroller.nyc.gov or telephone my office at 212-669-3747.

Very truly yours,

A handwritten signature in black ink that reads 'William C. Thompson, Jr.'.

William C. Thompson, Jr.

WCT/FH

Report: MD04-092F
Filed: March 24, 2004

The City of New York
Office of the Comptroller
Bureau of Management Audit

**Follow-up Audit on the Personnel,
Payroll, and Timekeeping Practices
of the New York City Tax Commission**

MD04-092F

AUDIT REPORT IN BRIEF

This is a follow-up audit to determine whether the New York City Tax Commission (Commission) implemented the recommendations made in a previous audit, *Personnel, Payroll, and Timekeeping Practices of the New York City Tax Commission*, issued May 2, 2001. In this report, we discuss the five recommendations from the prior audit in detail, as well as the current status of each recommendation.

In Fiscal Year 2001, our office conducted an audit to determine whether the Commission was in compliance with applicable personnel, payroll, and timekeeping procedures, as set forth in the Comptroller's Directive No. 13, *Payroll Procedures*; the City's *Leave Regulations for Management Employees* and *Leave Regulations for Employees Who Are Under the Career and Salary Plan*; and the 1995-2001 Citywide Agreement between the City and its employee unions. That audit found a number of weaknesses in regard to segregation of duties, timekeeping and leave use, and annual leave accrual. In addition, the audit found that the Commission did not make a lump-sum payment to a former employee who resigned and left City employment.

Audit Findings and Conclusions

Of the five recommendations made in the previous audit, the Commission implemented three, partially implemented one, and did not implement one.

In this follow-up audit, we found that the Commission has improved its compliance with applicable personnel, payroll, and timekeeping procedures. The Commission now maintains the required timekeeping records for all of its nonmanagerial employees. The Commission also requires authorization for employees to maintain annual leave balances in excess of the City's maximum allowable limit. Further, there was an improvement with regard to the number of instances employees obtained approval to use their annual leave.

However, there are areas that still need improvement. The Commission does not segregate duties concerning its payroll process. One individual still carries out the four primary payroll functions. In addition, annual and sick leave use was not always approved. The failure to submit leave request forms increases the risk of inaccuracies in leave balances and may allow employees to take leave without supervisory approval.

In addition, we found that the agency incorrectly maintained on the City Payroll Management System (PMS) the annual leave balance of an employee that had left City employment. This increases the risk that this employee may erroneously be paid for the accrued leave in the future. We also noted in this audit that the Commission has no employee policy and procedure manual. The lack of a manual may have contributed to the incomplete implementation of some of our prior report's recommendations, even though the agency agreed with them in their response to that audit.

Audit Recommendations

To address the issues noted in this report, the Commission should implement the recommendations of the previous audit that were not fully addressed. These recommendations are repeated below, somewhat revised according to the findings of this report. The Commission should:

- Segregate duties concerning payroll, personnel, and timekeeping among the agency's administrative staff.
- Require employees to obtain supervisory approval when using annual and sick leave.

In addition, to address the issues noted in this report that were not noted in the previous report, the Commission should:

- Adjust the annual leave on the PMS Leave Balance Report for all employees who are no longer employed to accurately reflect the Commission's liability.
- Develop an employee manual to address personnel, timekeeping, and payroll policies and procedures and distribute this manual to all staff.

INTRODUCTION

Background

The New York City Tax Commission (Commission) serves as an administrative review body for real property tax assessments set by the New York City Department of Finance. The Commission's core responsibilities include accepting and reviewing applications for corrections of preliminary real estate assessments, analyzing the arguments raised on those applications, conducting hearings, rendering determinations, ordering remedial action when appropriate, and issuing written notifications of outcome in connection with annual applications for correction of real property tax assessments.

The Commission consists of a President (the agency head), as well as six part-time commissioners (at least one per borough) appointed by the Mayor to staggered, six-year terms. To qualify for service as a part-time commissioner, one must have at least three years of business experience in the field of real estate or real estate law.

In addition to the six commissioners, during Fiscal Year 2003, the Commission employed 26 individuals (including the President) in full-time positions, for a total of 32 individuals. The Commission's Executive Budget for Fiscal Year 2003 totaled \$1,998,165 for Personal Services and \$120,420 for Other Than Personal Services.

Objectives

This is a follow-up audit to determine whether the Commission implemented the five recommendations made in an earlier audit, *Personnel, Payroll and Timekeeping Practices of the New York City Tax Commission*, issued May 2, 2001 (Audit #MJ01-115A). The earlier audit determined whether the Commission complied with applicable personnel, payroll, and timekeeping procedures, as set forth in the Comptroller's Directive No. 13, *Payroll Procedures*; the City's *Leave Regulations for Management Employees* and *Leave Regulations for Employees Who Are Under the Career and Salary Plan*; and the 1995-2001 Citywide Agreement between the City and its employee unions. This follow-up report discusses the details of the recommendations of the previous audit report and the status of each recommendation.

Scope and Methodology

The scope period of our audit was Fiscal Year 2003. To obtain an understanding of the procedures and regulations that the Commission must comply with, we reviewed: Comptroller's Internal Control and Accountability Directive No. 13, *Payroll Procedures*; *Leave Regulations for Management Employees* and *Leave Regulations for Employees Who Are Under the Career and Salary Plan*; the 1995-2001 Citywide Agreement; and §162 of the New York State Labor Law.

We reviewed the Commission's internal controls relating to its personnel, payroll, and timekeeping procedures. This included interviews with the Commission's Director of Operations, Administrative Assessor, and Timekeeper. In addition we reviewed the Commission's personnel, payroll, and timekeeping practices and procedures.

To determine whether all the employees were bona fide and had properly authorized appointments, we obtained a Commission list of all individuals employed during Fiscal Year 2003 and cross-referenced it with the records and personnel file documents in the City Payroll Management System. In addition, on November 6, 2003, we observed the distribution of payroll checks and pay stubs and checked employees' identification.

We reviewed time records for 26 employees with timesheets¹ for the randomly selected month of March 2003. We determined whether daily and weekly time records were appropriately prepared and approved. We traced all leave transactions such as annual, compensatory, and sick leave use to the PMS "Employee Leave Details Report," to ascertain whether they were correctly recorded. We reviewed the annual leave balances for Commission employees to determine whether employees were allowed to accumulate annual leave balances in excess of the City's maximum allowable limit. We also reviewed request-for-leave forms for evidence of supervisory approval.

In addition, we spoke with Commission officials and reviewed payroll records to find out whether a terminated employee (noted in the prior audit report) either returned a laptop computer in his possession, or had its equivalent value deducted from his lump sum payment for accrued annual leave.

The results of the above tests, while not projectable, provided us a reasonable basis to determine whether the Commission had implemented the recommendations made in the previous audit.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included tests of the records and other auditing procedures considered necessary. This audit was performed in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

Discussion of Audit Results

The matters covered in this report were discussed with Commission officials during and at the conclusion of this audit. A preliminary draft report was sent to Commission officials and discussed at an exit conference held on January 26, 2004. On February 5, 2004, we submitted a draft report to Commission officials with a request for comments. We received a written response from the Commission on March 5, 2004. Center officials generally agreed with the audit's findings and recommendations, stating, "We basically concur with the audit's recommendations and have instituted changes."

The full text of the Commission's comments are included as an addendum to this report.

¹ The six part-time Commissioners are not required to maintain timesheets

RESULTS OF FOLLOW-UP AUDIT

Previous Finding: “The Commission had inadequate segregation of duties for the four primary functions that constitute the payroll process: personnel, timekeeping, payroll and distribution of paychecks.”

The previous audit found that the Commission employed one individual who carried out all of the functions related to the payroll process. As a result, there was a potential for errors (either intentional or unintentional) to be undetected. Commission officials cited budget cuts for their inability to hire additional staff.

Previous Recommendation #1: “The Commission should segregate duties concerning payroll, personnel, and timekeeping among the agency’s administrative staff.”

Previous Commission Response: “Presently, it would not be feasible to ameliorate this situation based on severe budget cuts which we recently sustained, and a concomitant reduction of our headcount from 31 to 29. . . . Thus, while we agree with your recommendation, there are practical constraints in implementing them at this time.”

Current Status: NOT IMPLEMENTED

The Commission does not segregate duties concerning its payroll process. One individual still carries out the four primary payroll functions.

According to the Comptroller’s Internal Control and Accountability Directive 13, *Payroll Procedures*, §2.3, “Proper internal controls require that the four primary payroll functions and many of the steps within each, be performed by individuals or organizational units that are independent of each other.” In addition, the directive states that there should be adequate segregation of duties for the following processes:

- (1) “Authorization of payroll additions, deletions and changes.
- (2) “Production of the primary records which attest to the time worked.
- (3) “The preparation of timekeeping data and its input into PMS.
- (4) “The processing and production of the payroll.
- (5) “The distribution of paychecks.”

The Commission currently employs a Principal Administrative Associate (PAA) who carries out all of the above duties. According to a Commission official, the agency budget does not allow for the hire of any additional employees. However, having one person handle the entire payroll process increases the risk that errors—either intentional or unintentional—may occur and go undetected.² In addition to the payroll officer, the Commission also employs another PAA as well as a number of clerical and secretarial staff that could assist in the various functions of the payroll process. In lieu of hiring additional employees, the Commission should

² We note that we found no evidence that irregularities or fraudulent transactions had occurred.

consider reallocating the responsibilities of its administrative staff so that the payroll duties are appropriately segregated.

* * * * *

Previous Findings: “The Commission has a number of weaknesses in the area of timekeeping and leave use.”

The previous audit found that:

- The Commission did not maintain a daily timekeeping record for 19 of the 23 nonmanagerial employees. These employees submitted only self-reported weekly time sheets. This constitutes a control weakness and does not ensure that reliable and accurate time records are maintained.
- Annual leave use was not approved in 40 percent of the instances reviewed. This increases the risk of inaccuracies in leave balances and may allow employees to take leave without supervisory approval.
- Ten employees were allowed, without proper authorization, to carry annual leave balances in excess of the maximum allowable limit. As of the audit cut-off date, these employees were allowed to carry excess annual leave balances totaling 3,738 hours and amounting to \$110,307.

In the previous audit, we made three recommendations to the Commission regarding the timekeeping and leave-use control weaknesses.

Previous Recommendation #2: “The Commission should maintain a daily timekeeping system to record the attendance, absence, or tardiness of all non-managerial staff members and provide better control over the timekeeping function.”

Previous Commission Response: “We agree with your recommendation that we substitute the self-reported weekly time sheets on non-managerial employees with a daily timekeeping system to record the attendance, absence, or tardiness of all non-managerial staff members and are in the process of incorporating an accurate sign-in log as part of this protocol.”

Current Status: IMPLEMENTED

The Commission’s nonmanagerial employees recorded their time worked on a daily or weekly basis.

According to § 1.0 of the employee time and leave regulations, “Employees whose annual gross salary . . . is in excess of the cap shall be required to submit periodic time reports at

intervals of not less than one (1) week, but shall not be required to follow daily time clock or sign in procedures.”

Although the Commission’s 10 City Assessors are considered nonmanagerial, they have salaries in excess of the cap noted above. We verified that they submitted the required weekly timesheets. We also verified that the remaining 11 nonmanagerial employees submitted daily timesheets.

Previous Recommendation #3: “The Commission should require employees to obtain supervisory approval when utilizing their annual leave.”

Previous Commission Response: “We agree with your recommendation requiring employees to obtain supervisory approval when utilizing their annual leave and will issue an agency-wide memo reminding employees of the protocol to seek advance approval; supervisors and staff have already been so apprised verbally and subsequently all leaves are being approved in advance.”

Current Status: PARTIALLY IMPLEMENTED

Annual leave use was not approved in six of the 45 (13%) instances reviewed. In addition, sick leave use was not approved in four of the 23 (17%) instances reviewed.

According to the Citywide Agreement, “employee requests for annual leave made pursuant to agency policy or collective bargaining agreement, shall be in writing on a form supplied by the agency.”

We reviewed March 2003 time sheets and sign-in sheets of the Commission’s 21 nonmanagerial employees to determine whether annual leave was approved. During March 2003, there were 45 instances of annual leave use. In six (13%) of those instances, there was no evidence that the annual leave was approved by a supervisor. While this is an improvement over the findings of the prior audit, the Commission needs to ensure that all of its nonmanagerial employees obtain approval to use their annual leave.

Moreover, during March 2003, there were 23 instances of sick leave use. In four (17%) of those instances, there was no evidence that the leave was approved. According to the timekeeper, if approval for sick leave cannot be obtained in advance, then employees are required to fill out the approval forms when they return to work.

Although we found that all annual leave use reported in employee time sheets and sign-in logs was accurately recorded in PMS, the failure to submit leave request forms increases the risk of inaccuracies in leave balances and may allow employees to take leave without supervisory approval. The Commission should ensure that employees obtain supervisory approval in advance whenever they use their sick and annual leave.

Previous Recommendation #4: “The Commission should review each employee’s annual leave balance to identify any excess annual leave balances. All unauthorized excess annual leave should be transferred to the employee’s sick leave balance.”

Previous Commission Response: “We agree with the recommendation that the Commission review our employee’s leave balances to identify any excess annual leave balances, with all unauthorized excess annual leave transferred to the employee’s sick leave balance. Simply put, much of the excess leave is the by-product of understaffing. However, we are presently in the process of assessing the excess annual leave balances of all effected employees on a case-by-case basis and have consulted with knowledgeable persons at the Department of Citywide Administrative Services to obtain the requisite information to inform our decision-making on this subject.”

Current Status: IMPLEMENTED

The Commission gives the required authorization for employees to maintain annual leave balances in excess of the City’s maximum allowable limit.

Twelve Commission employees accumulated annual leave balances in excess of the City’s maximum allowable limit. The file for each of these employees had a letter signed by the Commission President stating that the employee’s presence was required for the agency’s operation at the particular time and that it was in the agency’s best interest for the employee’s excess leave balance to be carried forward.

* * * * *

Previous Finding: “An employee was not paid the value of his accrued annual leave after leaving the agency and the City services.”

The previous audit found that an employee had unused annual leave as of the date the employee left City employment and that the Commission had not remitted to this person his separation lump-sum payment. The amount due this employee for his accrued annual leave totaled \$849. However, this individual had failed to return a laptop computer. Upon leaving the Commission, the former employee worked for a quasi-private organization affiliated with the Mayor’s Office that raised funds for the city. In a letter to the Commission, the former employee stated that the Mayor’s Office had acquired the laptop in exchange for computers that the Mayor’s Office and the Department of Citywide Administrative Services (DCAS) had previously donated to the Commission. A Commission official told the auditors that he had verbally confirmed this fact with a representative from the Mayor’s Office.

Notwithstanding the verbal statement from the Mayor’s Office representative, this computer is officially the Commission’s asset. Therefore, the former employee should have returned it to the Commission; it was the Commission’s role to remit it to the Mayor’s Office.

Previous Recommendation #5: “The Commission should determine the feasibility of taking further action to recover the asset (i.e., the laptop computer) assigned to the aforementioned former Commission employee. In any event, the Commission should not remit the lump sum payment of \$849 due the former employee until the asset (or its equivalent value) is returned to the agency.”

Previous Commission Response: “We heartily agree with the recommendation that the Commission should not remit the lump sum payment of \$849 due the former employee until the asset assigned to the former employee (or its equivalent value) is returned to the agency. As per the recommendation, we are contemplating appropriate further action to recover the asset.”

Current Status: IMPLEMENTED

Commission officials informed us that despite repeated requests, the employee in question did not return the laptop. Therefore, as the payroll records indicate, the Commission did not pay the \$849 lump sum payment due to the former employee. However, our review of the PMS Leave Balances Report as of December 30, 2003, revealed that the Commission continued to maintain 20 hours, 50 minutes of unused annual leave for this former employee. By failing to remove the former employee’s annual leave balance from the PMS system, it appears as if the Commission still has a liability to the employee. The Commission therefore increases the risk that this employee may be paid for the accrued leave in the future. The Commission should adjust the annual leave on the PMS Leave Balance Report to a zero balance to reflect no further liability on the part of the Commission.

RECOMMENDATIONS

The New York City Tax Commission should:

1. Segregate duties concerning payroll, personnel, and timekeeping among the agency’s administrative staff.

Commission Response: “The Tax Commission agrees with this recommendation to segregate the duties of payroll, personnel and timekeeping. We are a small agency . . . whose core responsibility is to review real property tax assessment. . . . Our small staff is not adequate to support separate staff for each function. In our opinion, the Commission’s present internal control structure is sufficient to meet internal control objectives that pertain to the prevention and detection of errors or irregularities that are material to this agency.”

Auditor Comment: We recognize that the Commission has limited resources and operates with a small staff. However, the Commission should try to implement other forms of control to compensate for the inability to segregate duties. As stated previously, in lieu of hiring additional employees, the Commission should consider

reallocating the responsibilities of its administrative staff so that the payroll duties are appropriately segregated.

2. Require employees to obtain supervisory approval when using annual and sick leave.

Commission Response: “An agency-wide memo was issued reminding employees to request annual leave and sick leave in advance. Except for emergency situations, all leaves will receive advance approval.”

3. The Commissioner should adjust the annual leave on the PMS Leave Balance Report for all employees who are no longer employed to accurately reflect the Commission’s lack of liability.

Commission Response: “The adjustment was done. No lump-sum has been remitted to the former Tax Commission employee.”

NEW FINDING AND RECOMMENDATION

In addition to the weaknesses in the Commission's operations discussed in the previous report that were not fully corrected, during this audit, we noted that the Commission has no employee policy and procedure manual, as discussed below.

Lack of Employee Policy and Procedure Manual

The Commission has no employee policy and procedure manual. The lack of a manual may have contributed to the incomplete implementation of some of our prior report's recommendations, even though the agency agreed with them in its response to that audit.

An employee policy and procedures manual would clearly specify employee requirements in various areas such as timekeeping requirements and the authorization of annual and sick leave.

It would be in the Commission's best interest to compile an employee manual containing policies and procedures that specify and address all timekeeping issues. This manual would provide employees a formal reference regarding any timekeeping issues that may arise.

Recommendation

4. The Commission should establish an employee manual containing policy and procedures that address personnel, timekeeping, and payroll issues and distribute this manual to all of the staff.

Commission Response: The Tax Commission follows policies and procedures established by the Department of Citywide Administrative Services.”

Auditor Comment: If the Commission chooses to use the policies and procedures established by the Department of Citywide Administrative services, this practice should be made clear to all the Commission's employees so that they may use those procedures as a formal reference.



GLENN NEWMAN
President

THE CITY OF NEW YORK
TAX COMMISSION

Telephone: (212) 669-4401
E-Mail: gnewman@taxcomm.nyc.gov

Municipal Building
1 Centre Street
New York, NY 10007

March 5, 2004

Faige Hornung
Director of Management Audit
New York City Office of the Comptroller
1 Centre Street, Room 1100 North
New York, NY 10007

Re: Follow-up Audit on Personnel, Payroll and Timekeeping Practices of the
New York City Tax Commission

Audit Number MD04-092F

Dear Ms. Hornung:

We have reviewed the draft report on the referenced audit and would like to thank you for the extension of time for our response.

We basically concur with the audit's recommendations and have instituted changes.

Segregation of Duties

The Tax Commission agrees with this recommendation to segregate the duties of payroll, personnel and timekeeping. We are a small agency with a headcount of twenty-five whose core responsibility is to review real property tax assessments set by the Department of Finance and claims for exemption or reclassification of property. Our small staff is not adequate to support separate staff for each function. When the original audit (#MJ01-115A) was conducted, our former Chief-of Staff, Michael Sarnier, wrote to Barbara Flynn, former Deputy Mayor Robert Harding's Chief-of Staff advising her of your recommendation in the hope of obtaining funds to hire additional staff (copy attached). We did not get the funding. Controls are in place for managerial oversight and review of appropriateness of actions and quality of documentation. As footnoted in your current audit, "We found no irregularities or fraudulent transactions had occurred". In our opinion, the Commission's present internal control structure is sufficient to meet internal control objectives that pertain to the prevention and detection of errors or irregularities that are material to this agency.

Faige Hornung

-2-

March 4, 2004

Supervisory Approval of Annual and Sick Leave

An agency-wide memo was issued reminding employees to request annual leave and sick leave in advance (copy attached). Except for emergency situations all leaves will receive advance approval.

Adjustment of Annual Leave for Employee No Longer Employed

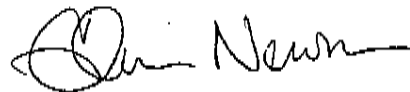
The adjustment was done (copy attached). No lump-sum payment has been remitted to the former Tax Commission employee.

Policy and Procedure Manual

The Tax Commission follows policies and procedures established by the Department of Citywide Administrative Services. Lack of a manual for an agency with twenty-five staff members did not contribute to incomplete implementation of prior recommendations.

Thank you for your recommendations. We feel that we have made progress on most of them and will continue to try to amend those that we are thus far not able to accomplish.

Sincerely,



Glenn Newman



JAMES DeCUZZI
PRESIDENT

THE CITY OF NEW YORK
TAX COMMISSION

OFFICE OF THE PRESIDENT

Municipal Building
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New York, NY 10007

TELEPHONE
(212) 669-4401

WEBSITE
www.nyc.gov/html/taxcomm

TELEFAX TRANSMITTAL SHEET

DATE: March 20, 2001

TO: Barbara Flynn, Chief of Staff

COMPANY/AGENCY: Deputy Mayor Robert Harding

FAX NUMBER: 442-5089

FROM: Michael Sarner, Acting Chief of Staff

NUMBER OF PAGES (including cover sheet): 13

FOR YOUR INFORMATION _____ PER OUR CONVERSATION _____

PLEASE EXPEDITE _____ PLEASE HANDLE _____

PLEASE CALL TO DISCUSS _____ AS YOU REQUESTED _____

COMMENTS: Subsequent to the Tax Commission's pre-exit conference with the Comptroller's Office regarding its audit of the agency, I called to advise you of some of the findings and recommendations made by the Comptroller's Office. Thereafter, they issued a generally favorable preliminary draft report for our review. However they observed that the Commission has inadequate segregation of duties for the four primary functions that constitute the payroll process (personnel, timekeeping, payroll and distribution of pay checks) They also noted that excess accrued annual leave (generated by short staffing) would need to be paid from allocated funds in the agency's budget. These findings underscore a problem for the Tax Commission, manifested in President DeCuzzi's memorandum to Deputy Mayor Harding, regarding the recent budget cuts sustained by the agency in the form of headcount reduction. At your suggestion, I am enclosing a copy of the report; we are scheduled to meet with the Comptroller's Office to discuss this draft tomorrow, March 21 at 10:00 a.m.

The communication set forth herein and in any accompanying pages is intended only for the use of the individual or entity to which it is addressed, and may contain information that is privileged, confidential or exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you received this communication in error, please notify us immediately by telephone to arrange for its return. Thank you.



GLENN NEWMAN
President

THE CITY OF NEW YORK
TAX COMMISSION

Municipal Building
1 Centre Street
New York, NY 10007

MYRNA HALL
Director of Operations
(212) 669-4420
E-Mail: mhall@taxcomm.nyc.gov

MEMORANDUM

TO: Tax Commission Staff
FROM: Myrna Hall *MH*
DATE: February 13, 2004
RE: Leave requests

In compliance with the time and leave regulations of the City, non-managerial employees are required to obtain written supervisory approval when requesting annual and sick leave. All leave requests, except in emergency situations, must be approved in advance.

CC: Glenn Newman

PGR550

CITY OF NEW YORK
PAYROLL MANAGEMENT SYSTEM
*** LEAVE BALANCES ***
DATE: 03/02/04
TIME: 09:37:40

SOC SEC NO: EMP NAME: C
PAY NO: 021 JOB SEQ#: 1 CURR LV STAT: A
EFF DATE: 03/02/04

LEAVE BAL NO	DESCRPTION	HOURS:MIN	CALCULATION METHOD
260	SICK LEAVE	0:00	CUMULATIVE
280	ANNUAL LEAVE	0:00	CUMULATIVE
376	FLOATING HOLIDAY LINCOLN B-DAY	0:00	CALENDAR YEAR

PF KEYS: 1-RECORD SEL 2-DATA SEL 3-NOT USED 4-PREVIOUS PAGE 5-NEXT PAGE

Date: 3/2/2004 Time: 09:36:30 AM