



# City of New York

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## OFFICE OF THE COMPTROLLER

Scott M. Stringer  
COMPTROLLER



## AUDITS AND SPECIAL REPORTS

**Marjorie Landa**

Deputy Comptroller for Audit

Audit Report on the Kings County  
District Attorney's Controls over Its  
Personal Services Expenditures

SR21-058A

December 7, 2021

<http://comptroller.nyc.gov>



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

December 7, 2021

To the Residents of the City of New York:

My office has audited the Kings County District Attorney's Office (KCDA) to determine whether the KCDA maintained adequate controls over its personal services expenditures. We audit entities, such as the KCDA, as a means of increasing accountability and ensuring that City resources are used effectively, efficiently and in the best interest of the public.

The audit found that the KCDA's Office generally maintained adequate controls over many aspects of its Personal Services expenditures. Specifically, our review of 20 randomly selected employee personnel files found that they were maintained in accordance with applicable provisions of Comptroller's Directive #13, *Payroll Procedures*, and the KCDA's Employee Services Human Resources Standard Operating Procedures Handbook. We found that the KCDA had written justification and approvals on file for miscellaneous pay adjustment types, which include employee recognition payments, retro one-time payments, and lump-sum assignment differential payments. We also found that the KCDA complied with the statutory requirements set forth in the NYC Department of Citywide Administrative Services Personnel Services Bulletin 200-8, for Section 211 Waiver applications. Additionally, we found payments made to Grand Jury Reporters for transcription of minutes to be generally accurate with supporting documentation and required signatures. Further, we found that monthly timesheets for Assistant District Attorneys and KCDA employees with managerial titles generally had required signatures and approvals and were submitted to the KCDA's Payroll department by the 10<sup>th</sup> of the following month in accordance with internal policies and procedures. However, we also found that the KCDA did not comply with Article IV Section 7e of the Citywide Agreement which pertains to the overtime cap. Specifically, we found that the KCDA improperly paid 41 employees for overtime totaling \$224,092. In addition, we found that two sections of the KCDA's policies for non-legal employees related to time accountability needed to be updated to conform to current practice.

The audit made three recommendations, that the KCDA should: (1) comply with regulations governing paying paid overtime to employees whose salaries exceed the overtime cap; (2) ensure that overtime payments are made in accordance with applicable agreements, laws, and regulations; and (3) review and update outdated policies and procedures in the KCDA Policies and Rules of Conduct and related documents to ensure they are accurate and comply with governing regulations and to reflect practices to be followed in line with management objectives.

The results of the audit have been discussed with the KCDA officials, and their comments have been considered in preparing this report. If you have any questions concerning this report, please e-mail my Audit Bureau at [audit@comptroller.nyc.gov](mailto:audit@comptroller.nyc.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Scott M. Stringer".

Scott M. Stringer

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# THE CITY OF NEW YORK OFFICE OF THE COMPTROLLER AUDITS AND SPECIAL REPORTS

## Audit Report on the Kings County District Attorney's Controls over Its Personal Services Expenditures

SR21-058A

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### EXECUTIVE SUMMARY

New York City's five District Attorneys, including the Kings County District Attorney, are each public officers elected to terms of four years who are responsible for investigating and prosecuting crimes, assisting victims, and implementing crime prevention strategies in their respective boroughs.

The Kings County District Attorney's Office's (KCDA's) Fiscal Department oversees the KCDA's Personal Services (PS) expenditures and the related payroll, timekeeping, and personnel functions, which are administered through the KCDA's Payroll & Timekeeping Unit and Human Resources unit, respectively.

During Fiscal Year (FY) 2019 (July 1, 2018 through June 30, 2019), the KCDA's PS expenditures of \$87.9 million represented 80 percent of the office's total annual expenditures. For FY 2020, the KCDA's PS expenditures amounted to \$93.2 million, similarly representing 80 percent of the office's annual expenditures that year.

### Audit Findings and Conclusion

The Kings County District Attorney's Office generally maintained adequate controls over many aspects of its Personal Services expenditures. Specifically, our review of 20 randomly selected employee personnel files found that they were maintained in accordance with applicable provisions of Comptroller's Directive #13, *Payroll Procedures*, and the KCDA's Employee Services Human Resources Standard Operating Procedures Handbook. We found that the KCDA had written justification and approvals on file for miscellaneous pay adjustments, which include employee recognition payments, retroactive one-time payments, and lump-sum assignment differential payments. We also found that the KCDA complied with the statutory requirements set forth in the NYC DCAS (Department of Citywide Administrative Services) Personnel Services Bulletin 200-8, for Section 211 Waiver applications. Additionally, we found payments made to Grand Jury Reporters for transcription of minutes to be generally accurate with supporting

documentation and required signatures.<sup>1</sup> Further, we found that monthly timesheets for Assistant District Attorneys and KCDA employees with managerial titles generally had required signatures and approvals and were submitted to the KCDA's Payroll department by the 10<sup>th</sup> of the following month in accordance with internal policies and procedures.

However, the audit also found that the KCDA did not comply with Article IV Section 7e of the Citywide Agreement, which pertains to a cap on the amount of overtime that can be paid to certain employees (the overtime cap). Specifically, we found that the KCDA improperly paid 41 ineligible employees for overtime totaling \$224,092. In addition, we found two outdated sections of the KCDA's policies related to time accountability for non-legal employees.

## Audit Recommendations

Based on the audit findings we make the following three recommendations.

The KCDA should:

1. Comply with regulations governing paying paid overtime to employees whose salaries exceed the overtime cap. In that regard, Kings County District Attorney officials should either obtain appropriate waivers or credit employees with compensatory time rather than paid overtime.
2. Ensure that overtime payments are made in accordance with applicable agreements, laws, and regulations.
3. Review and update outdated policies and procedures in the KCDA Policies and Rules of Conduct and related documents to ensure they are accurate and comply with governing regulations and to reflect practices to be followed in line with management objectives.

## Agency Response

In its response, the KCDA stated, "We take seriously our obligations to ensure judicious use of public resources and are committed to working with the Comptroller to ensure those obligations are met." The KCDA further stated that it had reviewed our recommendations regarding overtime payment and was "exploring all available options as it continued to move towards compliance." With regard to our recommendation to review and update outdated policies and procedures, the KCDA stated that it was updating its Policies and Procedures Manual with the expectation of the Manual being compliant with current regulations and practices by January 2022.

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<sup>1</sup> Grand Jury Reporters are KCDA employees that receive additional compensation for transcription of minutes.

# AUDIT REPORT

## Background

New York City's five District Attorneys, including the Kings County District Attorney, are public officers that are elected by the residents of the boroughs they represent every four years. Each District Attorney has the duty to protect the public and is responsible for investigating and prosecuting crimes, assisting victims, and implementing crime prevention strategies to improve public safety in their respective boroughs.

The KCDA's Fiscal Department is responsible for, among other things, overseeing its PS expenditures, which include payroll and timekeeping, and personnel functions. These functions are administered through the KCDA's Payroll & Timekeeping Unit and Human Resources unit, respectively.

During FY 2019 (July 1, 2018 through June 30, 2019), the KCDA's PS expenditures amounted to \$87.9 million, representing 80 percent of the office's total annual expenditures. During FY 2020, the KCDA's PS expenditures amounted to \$93.2 million, similarly representing 80 percent of the office's annual expenditures for that fiscal year.

During FY 2019, the KCDA administered City-funded compensation to 1,129 active personnel consisting of 506 legal staff members and 623 non-legal members (i.e., administrative and other support staff).<sup>2</sup> During FY 2020, there were 1,146 active personnel consisting of 484 legal staff members and 662 non-legal members.

Further, during Calendar Years 2019 and 2020, the KCDA employed 39 individuals (38 Rackets Investigators and one Assistant District Attorney (ADA)) who previously retired from public service and were collecting a pension.

## Objective

The objective of this audit was to determine whether the Kings County District Attorney's Office maintained adequate controls over its personal services expenditures.

## 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.

This audit covered the period July 1, 2018 through June 30, 2020. Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

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<sup>2</sup> Personnel may be classified under one of a variety of Leave Status Codes including Active, Workers Comp, Personal Leave, Child Care Leave, Suspended or Approved Sick Leave.

## Discussion of Audit Results

The findings in this report were discussed with KCDA officials during and at the conclusion of this audit. A preliminary draft report was sent to the KCDA and discussed with KCDA officials at an exit conference held on November 9, 2021. On November 10, 2021, we submitted a draft report to the KCDA with a request for written comments. We received a written response on December 2, 2021. In its response, the KCDA stated, “We take seriously our obligations to ensure judicious use of public resources and are committed to working with the Comptroller to ensure those obligations are met.” The KCDA further stated, “We have reviewed your recommendations regarding overtime payment and are exploring all available options as we continue to move towards compliance.” With respect to our recommendation that the KCDA review and update certain outdated written policies, procedures, rules of conduct, and related documents, the KCDA stated that it was in the process of updating the office’s Policies and Procedures Manual “with the expectation of being compliant by January 2022.”

The full text of the KCDA’s response is included as an addendum to this report.

## FINDINGS AND RECOMMENDATIONS

The Kings County District Attorney's Office generally maintained adequate controls over many aspects of its Personal Services expenditures. Specifically, our review of 20 randomly selected employee personnel files found that they were maintained in accordance with applicable provisions of Comptroller's Directive #13, *Payroll Procedures*, and the KCDA's Employee Services Human Resources Standard Operating Procedures Handbook. We found that the KCDA had written justification and approvals on file for miscellaneous pay adjustment types, which include employee recognition payments, retro one-time payments, and lump-sum assignment differential payments. We also found that the KCDA complied with the statutory requirements set forth in the NYC DCAS Personnel Services Bulletin 200-8, for Section 211 Waiver applications. Additionally, we found payments made to Grand Jury Reporters for transcription of minutes to be generally accurate with supporting documentation and required signatures. Further, we found that monthly timesheets for Assistant District Attorneys and KCDA employees with managerial titles generally had required signatures and approvals and were submitted to the KCDA's Payroll department by the 10<sup>th</sup> of the following month in accordance with internal policies and procedures.

However, we also found that the KCDA did not comply with Article IV Section 7e of the Citywide Agreement which pertains to the overtime cap. Specifically, we found that the KCDA improperly paid 41 employees for overtime totaling \$224,092. In addition, we found two outdated sections of the KCDA's policies for non-legal employees related to time accountability.

### Overtime Cap Exceeded by over \$200,000

Pursuant to the Citywide Agreement and the New York City Office of Labor Relations' Interpretive Memorandum No. 2019-1, "Effective October 26, 2019, the overtime cap for employees subject to the overtime provisions of the Citywide Agreement shall be ... \$87,860." The Interpretive Memorandum from the Office of Labor Relations further states,

When an employee's annual gross salary rate (including longevity payments, service increments and other such applicable additions-to-gross) in effect on the date that overtime is performed, plus all overtime, differentials and premium pay paid during the calendar year to date, is higher than the applicable cap amount set forth, such employee shall no longer be eligible to receive cash payment for such overtime, except as may be required pursuant to the Fair Labor Standards Act ("FLSA") or authorized pursuant to an overtime cap waiver issued by the Office of Labor Relations, and shall instead receive compensatory time at the rate of straight time (IX) for all authorized overtime.

However, we found that the KCDA did not comply with the above-cited Interpretive Memorandum. Specifically, in Calendar Year 2019, the KCDA paid a total of \$1,515,255 in overtime to 184 employees. Of that amount, \$224,092 (15 percent) was paid to 41 employees whose salaries during the calendar year exceeded the established overtime cap and therefore should not have been eligible to receive overtime payments.

Furthermore, the KCDA did not obtain overtime waivers from the Office of Labor Relations as required for those 41 employees who continued to receive paid overtime after their salaries exceeded the overtime cap. We informed KCDA officials of the situation and they acknowledged that they pay employees for overtime worked without consideration of an overtime cap.

As a related matter, we note that overtime payments are a factor in calculating the pensions of employees who are members of the New York City Retirement System (NYCERS). NYCERS'



formula for calculating pension payments is based in part on an employee's highest three years or five years of wages earned, including overtime payments, depending on the employee's particular pension plan. Consequently, inappropriate overtime payments may inflate the value of an employee's pension, which is payable for the remainder of a retired employee's lifetime and could be passed on to a beneficiary.

## Outdated Time Accountability Policies

We found that two sub-sections of Section IV of the KCDA's Policies, Procedures and Rules of Conduct for Non-Legal Employees, Kings County District Attorney's Office 2018 (KCDA Policies and Rules of Conduct) related to timekeeping methods and overtime eligibility for non-legal employees are outdated and are inaccurate.<sup>3</sup>

Preliminarily, we found that a portion of Section IV – *Time Accountability*, sub-section 4.8 - *Scheduled Work Hours*, is outdated. Presently, that section of the KCDA Policies and Rules of Conduct states in part, "For employees who do not use CityTime as their primary timekeeping method, a tour change form must be completed and submitted to Timekeeping at least 48 hours in advance of the requested dates of the tour change."<sup>4</sup> We asked KCDA officials which employees did not use CityTime as their primary timekeeping method and were told that this policy referred to Rackets Investigators who used to use paper timesheets. However, they also informed us that Rackets Investigators have been using CityTime since 2016. Therefore, the instructions in this section of the policy are no longer applicable.

The second outdated policy is contained in Section IV – *Time Accountability*, sub-section 4.13 – *Employees Ineligible for Paid Overtime*, which states,

Pursuant to the regulations of the Office of Municipal Labor Regulations. Administrative/Support Staff who are not designated managerial employees but are earning \$74,079 or more annually as of March 3, 2009, may not be compensated for overtime in cash. Likewise, Rackets Investigators that are not designated managerial employees but are earning \$61,985 or more annually as of November 24, 2008, may not be compensated for overtime in cash. However, in lieu of payment, subject to the terms and conditions of the Citywide Contract, these employees will be credited for authorized overtime with compensatory time at a rate of straight time.

The annual earnings stipulated for non-managerial Administrative/Support Staff and Rackets Investigators set forth in the KCDA's Policies, Procedures and Rules of Conduct for Non-Legal Employees are not current and therefore not in line with the Citywide Agreement and the Office of Labor Relations' Interpretive Memorandum No. 2019-1 (Citywide Agreement), which states "Effective October 26, 2019, the overtime cap for employees subject to the overtime provisions of the Citywide Agreement shall be ... \$87,860." We asked KCDA officials if they take the earnings thresholds contained in either the KCDA Policies and Rules of Conduct or the Citywide Agreement into consideration before employees receive payment for overtime. In response, KCDA officials informed us that employees are paid overtime in cash when they perform work in excess of their regular schedule and thus do not appear to follow their own procedures as dictated by the KCDA Policies and Rules of Conduct, or the earnings thresholds set forth in the Citywide Agreement.

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<sup>3</sup> The term "non-legal employees" refers to all of the KCDA employees other than the District Attorney or Assistant District Attorneys. They work under one of various administrative support staff titles including but not limited to Rackets Investigator, Reporter/Stenographer and Community Service Aide.

<sup>4</sup> Tour Change refers to when Detective Investigators (i.e., Rackets Investigators) work a shift that is other than their regularly scheduled work shift.

The officials further stated that the policy needed to be reviewed. By not following established policies and not ensuring that its policies are updated, the KCDA increases the risk that employees may be receiving paid overtime for which they are not eligible and in violation of applicable laws and regulations.

In both examples cited, KCDA officials acknowledged that their internal policy needs to be reviewed and updated. Policies provide guidance to employees as to tasks to be performed and objectives to be met and, as stated in Comptroller's Directive #1, *Principles of Internal Control*, are used to enforce management's direction and provide reasonable assurance of compliance with applicable laws and regulations. While it is good that the KCDA maintains written policies and procedures, it is also important that the policies are up to date and reflect current governing standards.

## Recommendations

The KCDA should:

1. Comply with regulations governing paying paid overtime to employees whose salaries exceed the overtime cap. In that regard, Kings County District Attorney officials should either obtain appropriate waivers or credit employees with compensatory time rather than paid overtime.

**KCDA's Response:** "[W]e have reviewed your recommendations regarding overtime payment and are exploring all available options as we continue to move towards compliance."

2. Ensure that overtime payments are made in accordance with applicable agreements, laws, and regulations.

**KCDA's Response:** "[W]e have reviewed your recommendations regarding overtime payment and are exploring all available options as we continue to move towards compliance."

3. Review and update outdated policies and procedures in the KCDA Policies and Rules of Conduct and related documents to ensure they are accurate and comply with governing regulations and to reflect practices to be followed in line with management objectives.

**KCDA's Response:** "With respect to the Office's Policies and Procedures Manual, we are in the process of updating the manual with the expectation of being compliant by January 2022."

## 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 scope of this audit covers the period of July 1, 2018 through June 30, 2020.

To obtain an understanding of the financial and operating procedures with which the KCDA must comply as they pertain to personal services expenditures, we reviewed Comptroller's Directive #1, *Principles of Internal Control*, and Comptroller's Directive #13, *Payroll Procedures*. We also reviewed the KCDA's internal policies and procedures. Specifically, we reviewed *Policies, Procedures and Regulations for Assistant District Attorneys*; *Policies, Procedures and Rules of Conduct for Non-Legal Employees*; and the *Employee Services Human Resources Standard Operating Procedures Handbook*.

Further, we obtained information about an overtime cap from the Office of Payroll Administration. We also reviewed the Office of Labor Relations' Interpretive Memorandum No. 2019-1, which establishes the overtime cap in conjunction with the Citywide Agreement. Additionally, we reviewed relevant provisions of sections 211 and 212 of New York State Retirement and Social Security Law, which regulates post retirement wages for all members of the NYS and Local Retirement System. We also reviewed the DCAS Personnel Services Bulletin 200-8 concerning Retirement and Social Security Law Section 211 Waiver Requests.

To gain an understanding of the KCDA's internal controls over PS expenditures, we conducted interviews with relevant agency officials to find out their roles and responsibilities as they relate to processing payroll, timekeeping, and personnel functions. We also requested and received for each of the periods FY 2019 and FY 2020, documentation, including a listing of all active KCDA employees with corresponding identifying information such as their name, employee number, title, title code, agency start date and date of separation from the agency if applicable.

To assess the reliability of information we received from the KCDA, we independently obtained reports, for comparison purposes, from the City Human Resources Management System (CHRMS) portal located within the Financial Information System Agency (FISA) – Office of Payroll (OPA) – portals. Specifically, we obtained for each of the periods FY19 and FY20, a CHRMS Pay Details Report and a Separation Details Report for employees of the Kings County District Attorney's Office. The CHRMS Pay Details Report shows information at the pay event level such as employee name, number, date paid, earn date, event description (which tells reason for pay, such as recurring regular gross, overtime, miscellaneous pay adjustment, or transcription of minutes), amount paid, hours and process date. The CHRMS Separations Report shows detailed information such as employee name, employee number, title, City start date, agency start date, leave status code, reason code and effective date. We compared the KCDA's FY19 listing of employees to the CHRMS Pay Details Report for FY 2019 to see if we had an accurate and complete population. If there were any discrepancies, we checked the Separations Reports as well as the City's Payroll Management System (PMS) for further detail about the employee to see if we could resolve any discrepancies. We performed the same comparison for the FY20 documentation we received from the KCDA with the FY 2020 CHRMS reports. Based on our review and analyses, we determined that the Active List of Employees the KCDA provided us for

each of FY 2019 and FY 2020 was sufficient and complete and could be used for our testing purposes.

Based on our analysis of the KCDA's Employee Listing, we determined that for FY 2019, there was a total population of 1,129 Active Employees. For FY 2020, there was a total population of 1,146 Active Employees.

To determine whether the KCDA was in compliance with Comptroller's Directive #13, *Payroll Procedures*, regarding the maintenance of personnel records, we obtained and reviewed 20 randomly selected employee files. We selected the names of ten legal employees (ADAs) and ten non-legal employees (not ADAs). In our review of the files, we looked for supporting and authorizing documentation for all personnel actions including hiring new employees, changes in compensation or title, terminations, and retirements. Additionally, as part of our review, we checked to see if the forms maintained in the employee files, such as the New York City Automated Personnel System (NYCAPS) Job Data form, which lists personnel actions, had signatures as required.

We also met with officials from KCDA's Human Resources Unit to find out what documents they are required to maintain in the employee files in accordance with their internal policies and procedures. They provided us a copy of their Human Resources Standard Operating Procedures Handbook. They also informed us of documents that are required to be kept in each employee's file, as per their "New Hire – Processing Check List." In addition, they told us which documents on the Check List would be kept in a separate file due to it being confidential information such as a copy of a Social Security card. We checked to see whether documents were in each employee file as indicated on the "New Hire – Processing Checklist." We performed this testing for the same 20 randomly selected employees. We also checked to see whether documents such as Social Security cards were maintained in separate files for the employees.

To determine if the KCDA had written justification and approvals for the miscellaneous pay adjustments that were paid to employees, we requested a list of all employees who received such payments in FY 2019 and FY 2020. KCDA officials provided us with a listing of employees who received miscellaneous pay adjustments, which included Employee Recognition Payments, a Retro one-time payment of 4.295 percent on base salary, a Retro one-time payment of 2.0 percent on base salary and Lump Sum Assignment Differentials. We used the same random sample of 20 employees selected. We obtained the employee files to see if they contained any justification for the miscellaneous pay adjustments. We also consulted with KCDA officials for documentation in cases where justification was not found in the employee files.

To determine whether there was written justification and approval on file for employees who received payments under a Section 211 waiver, we requested a list of employees who received post-retirement wages. We also requested a list of employees who had a Section 211 Waiver, and the period it covered. KCDA officials provided us with a listing that included 33 employee names. We independently obtained the CHRMS Pay Details Report for Calendar Year 2019 to determine whether any of the employees on the list the KCDA provided us had a gross salary that exceeded the Section 212 limit of \$30,000. We requested files from the KCDA for all employees that had a 211 Waiver on file. We were provided with 39 files. Regarding the six additional names, one individual deceased in 2019, one individual was terminated in 2019, two individuals turned 65 in 2019 and two individuals turned age 65 in 2020. In our review of all the files, we looked to see if there was a 211 Waiver on file that covered the period of Calendar Year 2019 for employees whose gross salary exceeded \$30,000 during that period. We checked to see whether statutory requirements were met concerning justification and approval for the waiver.

To determine whether the dollar amounts paid to Grand Jury Reporters for the Transcription of Minutes was accurate, had supporting documentation, and required signatory approvals, we requested a report of all KCDA employees who received payment for Transcription of Minutes during each of the periods FY 2019 and FY 2020. We determined the population of unique employees, for both reports combined, using employee number as a unique identifier. We determined that there were 22 employees that received payment for Transcription of Minutes during FY 2019 and FY 2020. We obtained the CHRMS Pay Details Report for FY 2019 and the report for FY 2020 to see if the amounts reported for Transcript of Minutes reconciled with the amounts on the KCDA's reports. We judgmentally selected the five employees that received the highest payment amount for Transcription of Minutes for each of FY 2019 and for FY 2020. We obtained employee files and examined the billing invoices prepared by the Grand Jury Reporters and the One Time Payment Forms prepared by the Payroll department for accuracy and required signatures.

To determine whether monthly timesheets, for ADAs and Non-Legal Managerial employees, had required signatures and approvals, were submitted to Payroll by the tenth of the following month in accordance with the KCDA's policies, and agreed with information in CityTime, we reviewed a CityTime Time Entry Detail Report for each the following payroll periods: June 2, 2019 to June 15, 2019; and January 26, 2020 to February 8, 2020; we also requested employee timesheets for the same periods. Those dates were judgmentally selected because there were no holidays during that period. We took a random sample of ten of the 585 ADAs and Non-Legal Managerial employees. ADAs and Non-Legal Managerial employees do not enter their time directly into CityTime, rather the Timekeeper enters that information into City Time based on time recorded on the employee timesheets. We also compared the time in and out listed on the employee time sheets to the time in and out shown on the CityTime Time Entry Detail Report to see if it agreed.

To determine if the KCDA complied with the overtime cap established by the Citywide Agreement and Office of Labor Relations Interpretive Memorandum #2019-1, which states that as of October 26, 2019, the overtime cap for employees subject to the provisions of the Citywide Agreement will be \$87,860, we obtained the CHRMS Pay Details Report for the period Calendar Year 2019 for KCDA employees. We identified 184 employees who earned a total of \$1,515,255 for overtime during that period. We then identified 53 employees whose annual gross salary exceeded the overtime cap of \$87,860. We further analyzed the CHRMS Report to determine how many KCDA employees continued to receive paid overtime after the sum of their gross salary during the calendar year reached the overtime cap, a point at which they were no longer eligible to receive paid overtime. We also quantified the dollar amount of paid overtime those employees received after their gross salary reached the cap. Further, since the overtime cap would not apply in cases where an overtime waiver was granted by the Office of Labor Relations (OLR), we asked KCDA officials if they received any overtime waivers from OLR.

The results of the above tests, while not projectable to their respective populations, provided a reasonable basis for us to evaluate the KCDA's controls over its PS expenditures.



**Eric Gonzalez**  
District Attorney

**DISTRICT ATTORNEY  
KINGS COUNTY**  
350 JAY STREET  
BROOKLYN, NY 11201-2908  
(718) 250-2000  
WWW.BROOKLYNDA.ORG

**Nicole Chavis**  
Deputy Chief of Staff

December 2, 2021

Ms. Majorie Landa  
Deputy Comptroller for Audit  
NYC Office of the Comptroller  
One Centre Street, Room 1100N  
New York, N.Y. 10007

Dear Ms. Landa:

We have received the Comptroller's Audit Report regarding the Office's personal services expenditures. We take seriously our obligations to ensure judicious use of public resources and are committed to working with the Comptroller to ensure those obligations are met. In that vein, we have reviewed your recommendations regarding overtime payment and are exploring all available options as we continue to move towards compliance.

With respect to the Office's Policies and Procedures Manual, we are in the process of updating the manual with the expectation of being compliant by January 2022.

Please let me know if you have any additional questions or concerns.

Yours very truly,

Nicole Chavis  
Deputy Chief of Staff