



COUNTY OF ONONDAGA

Office of the
County Comptroller

James V. Maturo
Deputy Comptroller/Accounting

Robert E. Antonacci II, CPA
Comptroller

John H. Mulroy Civic Center, 14th Floor
421 Montgomery Street
Syracuse, New York 13202-2998
(315) 435-2130 • Fax (315) 435-2250
www.ongov.net

Philip M. Britt
Deputy Comptroller/Audit

September 5, 2014

The Honorable County Executive
The Chair of the County Legislature
The Commissioner of Social Services
The Chair of the Ways and Means Committee
The Clerk of the County Legislature
Chief Fiscal Officer

Please find enclosed our report on the Department of Social Services mileage audit.

As stated in the attached report, several instances of non-compliance are noted with the County of Onondaga Department of Audit & Control – Reimbursement for Personal Vehicle Use, Regulation 300-1 (12/95), effective 3/1/96.

Due to lack of supervisory review by supervisor(s), 3 out of 16 mileage claims authorized for payment by supervisor(s) contained a number of home visits which were not part of the employee's assigned caseload. Upon examination of client case files, documentation was not present to substantiate the employee taking part in the client visit. Mid-Level management determined the amounts reimbursed for these home visits were unjustified. Although this issue was brought to the attention of high level management of the Department, the Comptroller's Office is unaware of any action taken to recover the reimbursements. The Comptroller's claims section does not have the ability to determine client caseloads for each employee and therefore, a review of the clients listed on the Mileage Claim form must be performed by the employee's supervisor.

Also, several mileage claims were submitted with excessive mileage for individual trips which are not in compliance with Section I of Regulation 300-1 states, "In all instances, travel will be the most direct route possible. Additional mileage incurred by indirect routing is the employee's expense." The Comptroller's Office understands unforeseeable circumstance which may occur whereby an employee gets lost traveling enroute to unfamiliar locations in rural or suburban areas in the County, or have to take a detour due to construction or traffic, but the situations observed on the Mileage sheets were habitual in nature. In order to deter this, the recommendation given in the attached report should be followed.

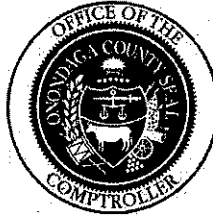
In addition, employee(s) are using the Tele-timing function of the KRONOS Timecard system (via phone), but documenting on their Daily Mileage Log Sheets they are leaving or returning to the Civic Center for client visits. Upon further examination, one employee appeared to be using their home phone to tele-time in and out of the KRONOS time system each work day and entering on their Mileage Claim they were starting and ending at the Civic Center.

Our report details our recommendations to correct the issues of non-compliance and lack of controls. The Department of Social Services has responded to the audit and the response is attached to the Audit Report.

Sincerely,


Robert E. Antonacci, CPA

REA/nlc
enclosures



Audit Report for Social Services Mileage Claims

Introduction

The Onondaga County Comptroller's Audit Division performed an audit of the Onondaga County Department of Social Services (the Department) mileage claims.

Purpose

The purpose of our audit was to determine if the internal controls over mileage claims by Department employees were adequate and whether mileage claims authorized for payment by the Department were accurate and appropriate.

Methodology and Procedures

The Audit Division developed an understanding of the all policies and procedures for review and approval of mileage claims, including the Onondaga County Comptroller's Office policy - Reimbursement for Personal Vehicle Use, Regulation 300-1 (12/95), effective 3/1/96.

In planning and performing our audit, we considered the Department's internal control over the mileage claim approval process as well as employee compliance with mileage policy directives, as a basis for designing our audit procedures. Our consideration of internal controls and compliance was limited to controls used during the predetermined audit period of September 2012 and the first quarter of 2013 and may not detect all deficiencies. However, as discussed below, we identified certain deficiencies and non-compliance we consider to be significant.

We selected a total of 16 mileage claims submitted by 8 Department employees for testing. The mileages claims selected for testing contained approximately 500 mileage entries. The testing steps completed evaluated two factors; the existence and adequacy of the internal controls, including policies and procedures, and employee and supervisor compliance with the internal controls.

Summary of Audit Findings

The internal control system, including all policies and procedures, over mileage claims for the Department employees appears to be adequately designed.

However, the system, as designed is not being fully adhered to by Department employees or supervisors. As more fully explained in our Audit Findings section below, we found the following:

- Employee mileage claims did not, in 7 out of 16 case files tested, adequately support travel with the client name and complete address.
- Employees were recording travel leaving from the Civic Center but other records indicated they may not have been at the Civic Center.
- Mileage logs were approved by a supervisor other than the supervisor the employee reported to for that shift.
- Home visits recorded in 8 out of 16 mileage logs tested were not documented in the client case files.
- Client visit times, in 4 out of the above 8 mileage logs noted, were not documented in the case files.
- The date of travel for 4 out of 16 mileage claims did not match the date in the case files.
- Three (3) out of 16 mileage claims tested contained home visits that were not part of the employee's assigned case load nor did the case files substantiate the employee's participation in the home visit.
- In 12 out of 18 mileage claims tested, the miles claimed appear to be greater than the most direct route, without explanation.
- Two out of 16 mileage claims contained mathematical errors.

Audit Findings

1. Per Onondaga County Comptroller's Office Reimbursement for Personal Vehicle Use, Regulation 300-1 (12/95), effective 3/1/96, Section 2 CLIENT—PURPOSE under Trip Data Preparation Section states, "If traveling on a client-oriented trip, show the clients name. Otherwise, indicate the trips purpose. Section 3 Complete Address of the same regulation noted above requires the complete street address and the city, town or village of the starting point and destination to be documented.

- *Daily Mileage Log Sheets* for 7 out of 16 mileage claims tested did not provide the client name or complete address on the form. Client visits are required to be properly documented in the case file notes.

Recommendation:

Documentation of the client name and actual location are required on the Daily Mileage Log Sheets. If the monthly mileage claim package is not in compliance with the regulations, payment should not be made until compliance is achieved and resubmitted for payment within 60 days of the end of the month being claimed.

2. We compared the daily mileage logs to the KRONOS timecard system (the county physical time keeping system located at the Civic Center), excluding night service entries. This step was performed to determine if the sampled employees were swiped in at the Civic Center, tele-timed (signed in via telephone) or an authorized user had entered a timecard edit in the KRONOS system. An email from the Deputy Commissioner of Children's Division, was sent to all caseworkers on 2/7/2013 regarding the appropriate use of tele-timing when working outside of the Civic Center and the appropriate use of time clocks when working in the Civic Center.

- Employee(s) were tele-timing into the KRONOS system, but documenting on their *Daily Mileage Log Sheets* they were leaving from the Civic Center to their client visit(s).
- For 2 *Monthly Travel Reimbursement Claim forms (MT's)* submitted by one employee, the employee's home phone appears to have been used to tele-time in and out. With the exception of using home phones to tele-time into work and at the end of the day, other employees tested appear to be doing the same thing as this employee, but not to the same extent.

Recommendation:

The email directive issued by DSS administration should be adhered to by DSS employees and it is the job of the Supervisor to ensure employees are complying with the policy before authorizing mileage. In order to provide reasonable assurance employees are actually starting from the Civic Center as documented on caseworkers Daily Mileage Log Sheets, Supervisors should be reviewing the Punch Origin Reports from KRONOS and comparing them to the mileage logs. Employees who are physically located at the Civic Center should be utilizing their swipe cards, not tele-timing into the system.

3. Per SECTION 6 SUPERVISOR REVIEW of the Onondaga County Comptroller's Office – Reimbursement for Personal Vehicle Use, Regulation 300-1 (12/95), effective 3/1/96, the purpose of the Supervisor's signature is to indicate that the supervisor verifies the employee's compliance with the mileage regulations, and that the Supervisor concurs with the accuracy of the mileage report itself.
 - 2 out of 16 *Daily Mileage Logs* combined night service mileage and regular daily caseload home visits. Employees have separate night and weekend Supervisors, verses their immediate Supervisors during the normal work day. By combining night service/weekends on the *Daily Mileage Log Sheet* with the employee's case visits during the day, employees are having their immediate day Supervisor approving mileage claimed for both night service/weekends.

Recommendation:

After discussion with the Administrative staff of DSS and the Claims section of the Comptroller's Office, we recommend that mileage claimed for night service/weekends is documented on a separate Daily Mileage Log Sheet from the employees mileage claimed during the normal work week. These Daily Mileage Log Sheets should be signed by the actual Supervisor the employee worked under during the period the mileage is claimed. All of the Daily Mileage Log Sheets for the month can then be attached and submitted together on one Monthly Travel Reimbursement Claim form (MT).

4. Home visits, etc. for clients are to be documented by caseworkers in the client's case file in the Connects system.
 - 8 out of 16 mileage claims lacked documentation in the Connects system to substantiate some of the client visits.

Recommendation:

Mileage claims should not be approved if the client visit has not been properly documented in the case file.

5. The Connects system has an entry field so event times or the time a client visit occurs can be documented in the client case file.
 - 8 of the 16 claims tested were claims relating to employees normal daily caseloads. Of these 8 claims, 4 did not document the event time in the Connects system.

Recommendation:

Mileage claims should not be approved if the case file documentation is not complete.

6. The intent of Regulation 300-1 (eff. 3/1/96) mileage reimbursement is for employees using personal vehicles while traveling on official County business. Official County business is interpreted as business conducted expressly on behalf of the County which employees have been directed to perform by their Supervisors.
 - Reimbursements paid for 3 out of 16 mileage claims tested contained a number of home visits that were not part of the employee's assigned caseload nor did the case files substantiate the employee took part in a client visit or that their supervisor approved it in advance.

Recommendation:

Mileage claims should not be approved if they contain unauthorized trips. The Department has been provided with adequate information to further investigate this matter and to take an appropriate course of action.

7. Per SECTION 6 SUPERVISOR REVIEW of Onondaga County Comptroller's Office – Reimbursement for Personal Vehicle Use, Regulation 300-1 (12/95), effective 3/1/96, the purpose of the Supervisor's signature is to indicate that the Supervisor verifies the employees compliance with the mileage regulations and that the Supervisor concurs with the accuracy of the mileage report itself.

- 3 out of 8 *Monthly Travel Reimbursement Claim forms* were submitted for night service travel. The attached *Daily Mileage Log Sheets* were approved by an individual other than the night Supervisor that was on duty for the time-period submitted.

Recommendation:

Daily Mileage Log Sheets should be reviewed and signed by the actual night Supervisor the employee worked under during the period the mileage is claimed.

8. Per Onondaga County Comptroller's Office – Reimbursement for Personal Vehicle Use, Regulation 300-1 (12/95), effective 3/1/96 & Onondaga County Administrative Directive Manual – Travel and Entertainment Directive, Section I, dated 2/11/2010, “*In all instances, travel will be by the most direct route possible. Additional mileage incurred by indirect routing is the employee's expense.*”

- 12 out of 18 *Monthly Travel Reimbursement Claims* paid by the County to employees appear to have exceeded the amount that should have been reimbursed.

Recommendation:

The employee's Supervisor should review the mileage claim to determine if the mileage actually claimed is reasonably representative of the most direct route to the destination.

9. Per SECTION 6 SUPERVISOR REVIEW of Onondaga County Comptroller's Office – Reimbursement for Personal Vehicle Use, Regulation 300-1 (12/95), effective 3/1/96, the purpose of the Supervisor's signature is to indicate that the Supervisor verifies the employees compliance with the mileage regulations and that the Supervisor concurs with the accuracy of the mileage report itself. In addition, Section 8- Employee's Signature, the employee is attesting to the accuracy of the report and compliance with the state of insurance coverage.

- 2 out of 16 claims contained either addition or multiplication errors in the monthly reimbursement claims.

Recommendation:

Arithmetical accuracy of the monthly claims should be reviewed before submission to the Comptroller's Office.

10. Of the 16 claims tested, 4 had dates on the Daily Mileage Log Sheets that did not correspond to the date documented in the Connects case file system.

Recommendation:

Mileage claims should not be approved where the dates relating to client visits are not the same as the dates reported in case files.

11. There was lack of documentation to substantiate the reason for at least one client visit in 3 of 8 night service mileage claims tested.

Recommendation:

All mileage logs should be accurately substantiated, reviewed and approved by the Night Supervisor on duty. In the case of Night Supervisors having to make client visits and incur mileage costs, it should be documented and reviewed by DSS management.

Mental Health (Cedar St) and Hillbrook Detention Facility Mileage Claims

In January 2014, the Youth Divisions of Department of Mental Health and Hillbrook Detention Facility merged with the Department of Social Services Youth Divisions to form a Children's Division. At the request of the Director of Children's Services, the above two departments were also selected for mileage claim testing. No findings were noted for Hillbrook Detention Facility, but the following findings below were noted for two separate employee's mileage claims whose primary worksite is Mental Health's Cedar Street location.

12. *Daily Mileage Logs* were compared to the KRONOS timecard system. This step was performed to determine if the sampled employees swiped in or out at the Cedar St location (primary worksite), tele-timed via phone or an authorized user had entered a timecard edit in the KRONOS system.
- Employee(s) were tele-timing out at the end of the day into the KRONOS system, but documenting on their *Daily Mileage Log Sheets* they were ending their workday at their primary worksite.
 - On nineteen separate days one employee either tele-timed in and or out at the end of the day, but claimed they started and ended at the primary workplace. Documentation to substantiate the time of client visits was non-existent in the handwritten case file notes for the clients.
 - In one instance, a second employee claimed they had a client visit from 2:25pm to 3:25pm and returned to the primary worksite, but tele-timed out at 5:42pm in KRONOS.

Recommendation:

The email directive issued by DSS administration should be sent to the Children's Division employees and it is the job of the Supervisor to ensure employees are complying with the policy before authorizing mileage. In order to provide reasonable assurance employees are actually starting and ending at the primary worksite as documented on employees Daily Mileage Log Sheets, Supervisors should be reviewing the Punch Origin Reports from KRONOS to the mileage logs. Anytime employees are at the primary worksite, they should be utilizing their swipe cards.

13. Per County of Onondaga Department of Audit & Control – Reimbursement for Personal Vehicle Use, Regulation 300-1 (12/95), effective 3/1/96 & Onondaga County Administrative Directive Manual – Travel and Entertainment Directive, Section I, dated 2/11/2010, “In all instances, travel will be by the most direct route possible. Additional mileage incurred by indirect routing is the employee’s expense.”

- *Travel Reimbursement Claim* paid by the County to one employee appears to have exceeded the amount that should have been reimbursed.

Recommendation:

The employee's Supervisor should review the mileage claimed to the client case files in order to determine mileage claimed is for a legitimate County purpose, is substantiated in the Connects system, and appears to be representative of the most direct route traveled.

14. Guidelines Regarding Therapy Progress Notes, effective 10/13/10 section II, requirement 2 states, “Record the date of the contact, the start time and the end time of session.”

- Documentation of start time and ending time of offsite client visits were not documented in any client case file notes for one of the two employees tested.

Recommendation:

Supervisors should review Therapy Progress Notes and ensure the Guidelines Regarding Therapy Progress Notes, effective 10/13/10, are being adhered to.



County of Onondaga

Children & Family Services

Child Welfare • Juvenile Justice • Youth Bureau • Children's Mental Health • School-Based Initiatives

JOHN H. MULROY CIVIC CENTER

421 MONTGOMERY STREET

SYRACUSE, NY 13202

www.ongov.net

Joanne M. Mahoney
County Executive

David Sutkowy
Commissioner

June 16, 2014

Philip Britt
Office of the Onondaga County Comptroller
421 Montgomery Street
Syracuse, NY 13202

Dear Phil,

This is in response to the recent audit performed by the Onondaga County Comptroller's Office on mileage claims of the Onondaga County Department of Children and Family Services.

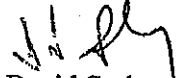
This audit began in 2013 when the Child Welfare unit was part of the Department of Social Services. We asked the Comptroller's Office to review mileage claims because of our concern with some of the processes that were in place. We very much appreciate the time and effort you and your team devoted to this review.

Rather than respond to each finding individually, please accept this summarized response.

- 1) Caseworkers are not routinely completing mileage forms completely or correctly. CFS administration will respond in several ways. First, we will clarify and/or republish the existing policy regarding complete and accurate completion of mileage logs, documentation of case narrative, and use of the tele-time feature of Kronos for field work. Second, we will develop an internal process to routinely spot check compliance with the procedures.
- 2) Several of the findings concern the night-service operation of the Child Protective Services Unit. Staff participating in night service typically performs duties under alternative, night service supervision. However, mileage logs are signed by their unit supervisor. Independent monitoring of travel by the unit supervisor appears unreasonable; and separate submission of night service mileage claims may be pose a burden on the Comptroller's Office to issue multiple checks each month for workers. In order to develop a reasonable, efficient protocol for this, we are asking to continue discussions with the Comptroller's Office to resolve this.
- 3) We disagree with several findings. In Finding #5, the audit found that CPS did not routinely use the event time field. This is true. This field is optional, not mandatory. It has some valid purpose, especially in regards to multiple client contact on a given day. However, the overall benefit of this is marginal, and we believe that making this a requirement will only serve to take staff time and attention away from more critical casework practices. In Finding #8, the audit found that the workers did not always travel by the most direct route. There are several parts to this finding that we disagree with.

First, the fastest route may not be the most direct. It is not inconceivable that a worker would travel a slightly longer distance in order to use a major highway in order to spend less time traveling and more time with the client of services. Second, since it is our understanding that the Comptroller's Office already checks travel distance when reviewing mileage claims, the recommendation that unit supervisors should also check distance in mileage submissions seems both a poor use of supervisory time and an unnecessary duplication of effort. A better response, we believe, would be for this distance-verification feature to be centralized in the County, preferably at the point of final claim review.

Sincerely,



David Sutkowy
Commissioner