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Comptroller

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County Comptroller

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December 1, 2015

The Honorable County Executive
The Honorable Members of the County Legislature
The Chief Fiscal Officer
Commissioner, Water Environment Protection

Enclosed is our report on the Water Environment Protection Department (WEP) involving Call-In, Extended Day, and Telephone Time.

WEP provides Onondaga County with wastewater treatment, storm water management, and the protection of the environment. They perform these services 24 hours a day, 7 days a week, and 365 days a year and they operate in an environment where emergencies can happen at any time. As a result, certain WEP employees earn overtime (call-in, extended day, and telephone call-in time) on a regular basis.

The CSEA contract covers all WEP employees earning overtime states call-in overtime pay shall be the greater of 4 hours at the employee's regular rate of compensation or the rate of 1 ½ times their regular compensation. Employees receive 4 hours for any time worked under 2 ½ hours. If the employee works over 2 ½ hours, they receive the overtime rate (generally time and a half) for each hour. If an employee responds to the call by telephone, then one hour of compensation is paid, regardless of the amount of time spent on the telephone.

Our audit's recommendations are as follows:

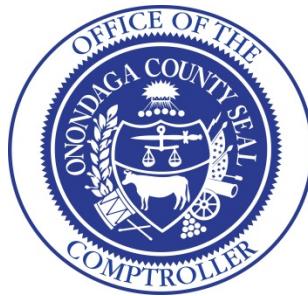
1. WEP Policy should be updated to require all overtime be supported by proper documentation prior to the supervisor signing the payroll exception report.
2. WEP should insure their GPS monitoring system is available for use as a documentation device of historical data to verify employees submitting payroll exception requests have actually traveled to and spent the time at the sites they are requesting to be paid.

While our audit determined the WEP system for collecting, assigning and documenting overtime is well controlled and substantially all (98%) instances of overtime tested were appropriately documented and approved, the overtime pay rate provisions of the CSEA union contract as stated above does subject the WEP system to potential manipulation and abuse. The union contract is currently under negotiation and modifying the overtime pay rate provisions could save WEP and Onondaga County significant amounts of taxpayer dollars while still providing the necessary incentives for all WEP employees to work the needed overtime hours to provide all of the services WEP does in a timely fashion.

We appreciate the cooperation of WEP's staff during our audit and acknowledge the efforts of the Commissioner of WEP in writing his attached response to our report.

Sincerely,

Robert E. Antonacci II, CPA



**Report on the
Water Environment Protection Department (WEP)
Call-In, Extended Day, and Telephone Time**
By Onondaga County Comptroller Robert E. Antonacci, CPA, Esq.

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SECTION I

EXECUTIVE SUMMARY

Water Environment Protection (WEP) Department provides Onondaga County with wastewater treatment, storm water management, and the protection of the environment. They perform these services 24 hours a day, 7 days a week, and 365 days a year and they operate in an environment where emergencies can happen at any time. As a result, certain WEP employees earn overtime (call-in, extended day, and telephone call-in time) on a regular basis.

The CSEA contract covers all WEP employees earning overtime (call-in, extended day, and telephone call-in time) states call-in overtime pay shall be the greater of 4 hours at the employee's regular rate of compensation or the rate of 1 ½ times their regular compensation. If an employee responds to the call by telephone (telephone call-in), then one hour of compensation is paid, regardless of the amount of time spent on the telephone.

We reviewed three employees with significant numbers of call-in, extended day, and telephone call-in time in 2014. The results are summarized below:

Employee	2014 Base Pay⁽¹⁾	2014 Overtime⁽²⁾	2014 Total Pay⁽³⁾
Sewer Maint. Supervisor A	\$60,293	\$27,292	\$89,585
Sewer Maint. Crew Leader/Supervisor B	\$53,915	\$35,412	\$89,327
Maintenance Electrician	\$49,246	\$8,608	\$57,854
Totals	\$163,454	\$68,569	\$232,023

(1) Employees normal pay for standard 40 hour work week.

(2) Includes all overtime earned in 2014, including call-ins, telephone call-ins, and extended days.

(3) The sum of base pay and overtime pay.

Summary table of for all call-ins, telephone call-ins, and extended days in the four test months:

Employee	Instances	Actual Time(hr) ⁽¹⁾	Straight Time Paid(hr) ⁽²⁾	Overtime Paid (1 ½ hr) ⁽³⁾
Sewer Maint. Supervisor A	107	225.25	184.00	164.25
Sewer Maint. Crew Leader/Supervisor B	120	170.50	397.00	99.75
Maintenance Electrician	19	32.75	69.00	1.50
Totals	246	428.50	650.00	265.50

(1) Actual time worked per the payroll exception sheets.

(2) Number of straight time hours paid.

(3) Number of overtime hours paid at time and a half.

Summary table of for all call-ins, telephone call-ins, and extended days in 2014:

Employee	Instances	Actual Time(hr) (1)	Straight Time Paid(hr) (2)	Overtime Paid (1 ½ hr) (3)
Sewer Maint. Supervisor A	279	550.25	578.00	315.00
Sewer Maint. Crew Leader/Supervisor B	333	464.50	1093.00	234.00
Maintenance Electrician	89	186.00	265.00	80.75
Totals	701	1200.75	1936.00	629.75

The same footnotes apply as in the table above.

Summary of the number of call-ins on single days in the four test months:

Number of Instances	Total	One (4)	Two (5)	Three (6)	Four or more (7)
Sewer Maint. Supervisor A	44	23	6	3	0
Sewer Maint. Crew Leader/Supervisor B	102	36	15	4	5
Maintenance Electrician	17	11	3	0	0
Totals	163	69	23	18	5

(4) Number of days with one instance of call-in.

(5) Number of days with two instances of call-ins.

(6) Number of days with three instances of call-ins.

(7) Number of days with four or more instances of call-ins. Supervisor 2 had seven call-ins on March 16, 2014, for a total of 28 paid hours and five call-ins on March 29, 2014 for a total of 38.5 paid hours. All other call-ins in this column were four on one day for a total of 16 paid hours in each of those days.

Summary of the number of call-ins on single days for all of 2014:

Number of Instances	Total	One (4)	Two (5)	Three (6)	Four or more (7)
Sewer Maint. Supervisor A	133	65	19	6	3
Sewer Maint. Crew Leader/Supervisor B	271	106	44	13	13
Maintenance Electrician	73	44	13	1	0
Totals	477	215	76	15	16

The same footnotes apply as the table above, except for footnote (7). (7)Supervisor 2 had 5 days with 4 call-ins, 1 day with 5 call-ins, 1 day with 6 call-ins and 1 day with 7 call-ins.

Summary of the number of telephone call-ins on single days in the four test months:

Number of Instances	Total	One	Two	Three	Four or More(7)
Sewer Maint. Supervisor A	48	20	3	3	2

The same footnotes apply as in the table above, except for the second part of footnote (7). There was one day with eight telephone call-ins from 5:00 am till 6:30 pm and one day with 5 telephone call-ins.

Based on our review, we have the following recommendations for WEP:

Recommendation 1

WEP policy should be updated to require all overtime; whether emergency call-ins, extended days, or telephone call-ins; be supported by proper documentation prior to the supervisor signing the payroll exception report. Proper documentation would include support for the reason and need for the overtime and support verifying the employee actually worked the overtime. This policy, if implemented, will help to insure and document all WEP overtime was necessary and actually delivered by the employee requesting the payroll exception.

Recommendation 2

WEP should insure their GPS monitoring system is available for use as a documentation device of historical data to verify employees submitting payroll exception requests have actually traveled to and spent the time at the sites they are requesting to be paid. Effective use of the GPS monitoring system WEP has installed would help provide additional documentation to support overtime payments, as well as additional assurances to the legislature and taxpayers that County funds have been properly used.

Implementing the above recommendations will help assure the administration, legislature, and the taxpayers all overtime is appropriate, necessary, and sufficiently supported to justify the additional tax dollars.

For more information and perspective, please read the entire report.

SECTION II BACKGROUND

Water Environmental Protection (WEP) Department provides services 24 hours a day, 7 days a week, and 365 days a year and operates in an environment where emergencies can happen at any time. As a result, certain WEP employees earn overtime (call-in, extended day and telephone call-in time) on a regular basis.

There are many different reasons WEP employees earn overtime, including but not limited to:

- Alarms going off at the pump stations and regional treatment and storage facilities
- Sewer backups on residential properties
- Safely New York Dig (DSNY) events
- Sludge removal
- Rain and Snow events

Metro Board and Oak Orchard treatment plants are operated 24/7. In addition, WEP operates 155 unmanned pump stations throughout Onondaga County. To help respond quickly to emergencies, a number of WEP employees are given County issued cellphones, pagers, and/or vehicles to respond to call-ins, telephone call-ins or extended days.

WEP lets employees sign up for voluntary call-in sheets at the beginning of the year stating their availability. Employees completing call-in sheets voluntarily agree to be on-call in their off hours for one or two week periods. The list of volunteers has three different sections: Sewer Maintenance, Pump Station, and Syracuse (City) Maintenance. There is an on-call employee and an on-call supervisor/crew leader for each section at all times when employees aren't on duty to cover these areas. A new list goes into effect every Monday at 3:30 PM.

Non-City of Syracuse (City) requests for the DSNY services can sometimes be addressed with just a telephone call. The employee on-call can look at the maps of the area to see if there are any sewer pipes in danger in the dig area. If there are no sewer pipes in the dig area, the employee can just call the requester and tell them they are all clear. However, there are more sewer pipes in the City, so the employee on-call for the City section has to actually go to the site more often and mark the sewer pipes. If WEP does not properly mark the dig locations, the County may be liable for any damage done if a sewer pipe is hit during any digging.

When a call or fax comes in regarding an emergency/problem, Metro Board or Oak Orchard call center begins the documentation and call-in procedures. The call center will first call employees on the list of volunteers for the appropriate section. If they are unable to reach the volunteer or if there is more than one call, they will start calling from the seniority list. If this happens, they start calling from the list where they previously left off from the last call-in. This ensures all employees have the same opportunity for overtime. The call-in procedure states the primary number for an employee will be called twice with a five minute wait time between each call, and one attempt at any secondary number. This continues until someone responds positively to the request. However, if the request is an immediate emergency, the caller will call each person on the list immediately until someone responds positively.

The CSEA contract covering all of the WEP employees earning overtime (call-in, extended day, and telephone call-in time) states call-in overtime pay shall be the greater of 4 hours at the employee's regular rate of compensation or the rate of 1 ½ times their regular compensation. Therefore, employees receive 4 hours for any time worked under 2½ hours. If the employee is working over 2 ½ hours, they receive the overtime rate (generally time and a half) for each hour. If an employee responds to the call by telephone, then one hour of compensation is paid, regardless of the amount of time spent on the telephone. This one hour covers all time spent on the telephone in a two hour period in response to one specific emergency.

WEP started installing a GPS system in their vehicles in January 2015. WEP has paid the vendor \$19,500 by June 2015. We requested reports from the system in early June 2015. However, we were informed by the Deputy Commissioner for Administration reports were not available from the system as of June 12, 2015.

The Administrative Director indicated he is monitoring the use of overtime. He provided us with the current report he uses to monitor overtime costs during the year. In addition, the total payments for overtime have been within the WEP budget, as approved by the Legislature, over the last five completed years, as shown in the table below.

Year	Budget	Expense	Difference
2010	\$971,020	\$927,287	\$43,733
2011	\$945,144	\$937,202	\$7,942
2012	\$1,006,230	\$971,420	\$34,810
2013	\$1,156,100	\$1,155,106	\$994
2014	\$1,298,000	\$1,280,861	\$17,139
Total	\$5,376,494	\$5,271,876	\$104,618

SECTION III

SCOPE AND METHODOLOGY

Scope

The purpose of this report is to provide information and recommendations to WEP and County Management on certain WEP policies and procedures used for overtime (call-in, extended day, and telephone call-in time) activities and alternatives.

Our objectives were to:

- Review WEP policies and procedures related to overtime (call-in, extended day, and telephone call-in time).
- Review specific WEP employee overtime practices.
- Provide WEP and County Management with recommendations related to WEP employee overtime policies and practices.

Methodology

In order to complete our objectives we:

- Reviewed the County's employee contracts and WEPs policies and procedures to determine the expectations for WEP employee overtime (call-in, extended day, and telephone call-ins time) practices.
- Interviewed Commissioner and Administrative Director to determine their expectations for employee overtime practices.
- Interviewed various operations and call center staff, payroll staff, and supervisory staff to determine specific practices for WEP employee overtime practices.
- Reviewed and summarized original overtime approval documents for three WEP employees, selected based on high incidences of overtime.
- Reviewed and summarized call center event documents for the above three employees.
- Reviewed other related historical documents (payroll exception reports, DSNY reports, cellphone bills, and daily sewer reports).
- Analyzed five years of WEP's budgets by comparing approved budget to actual overtime expenses.
- Followed up on the various statements and statistics provided by WEP employees.

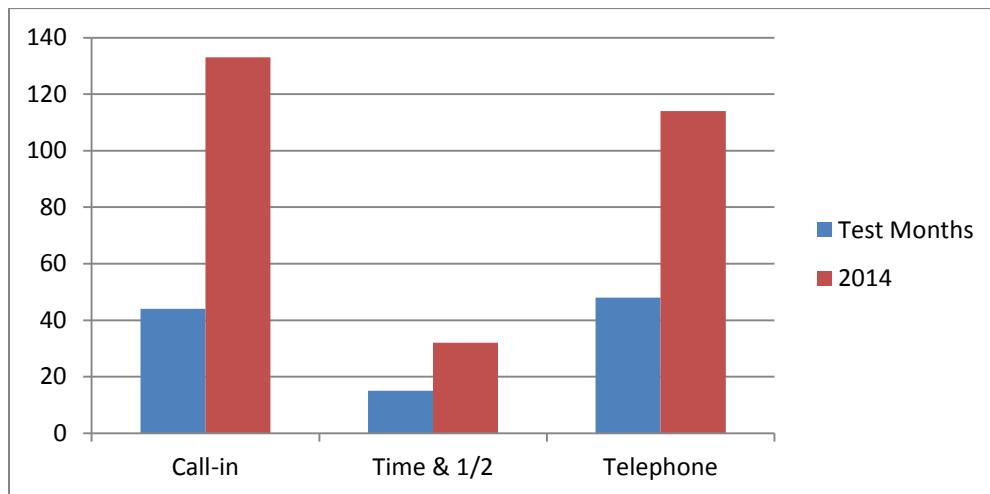
SECTION IV FINDINGS

Summary by Employee

- **Sewer Maintenance Supervisor A** – This employee's base salary for 2014 was \$60,293. The employee also earned an additional \$27,292 in overtime (call-ins, extended days and telephone call-ins) in 2014. We tested one hundred and seven overtime transactions for this employee for the months of March, April, May, and November 2014. Forty-four of these transactions were actual call-ins (where the employee indicated they actually went to the site), fifteen were extended days, and forty-eight were telephone call-ins. All of the instances were verified with payroll exception reports and most of them are also supported with Dig Safely New York (DSNY) faxes, telephone logs, cellphone bills, or daily sewer sheets. Of the 107 overtime instances for this employee, we found one extended work day and one telephone call-in where we were not provided with any additional support beyond the payroll exception report or telephone call record.

For the forty-four call-ins in our test months, the time actually worked by this employee was 148.25 hours. The time the employee was paid for these instances was 136 hours regular time and 117 hours of overtime. For the forty-eight telephone call-ins included in our test months, the employee spent four hours and twenty-five minutes (265 minutes) on the telephone and was paid for forty-eight hours.

For 2014, this employee had 279 instances of overtime. There were 133 call-ins, 32 extended days, and 114 telephone call-ins. These totaled 893 overtime hours, consisting of 584 call-in hours, 195 extended day hours and 114 telephone call-in hours.



- Summary of all call-ins, telephone call-ins, and extended day hours:

Period	Instances	Actual Time	Straight Time Paid(hr)	Overtime Paid (1 ½ hr)
Test Months	107	225.25	184.00	164.25
All of 2014	279	550.25	578.00	315.00

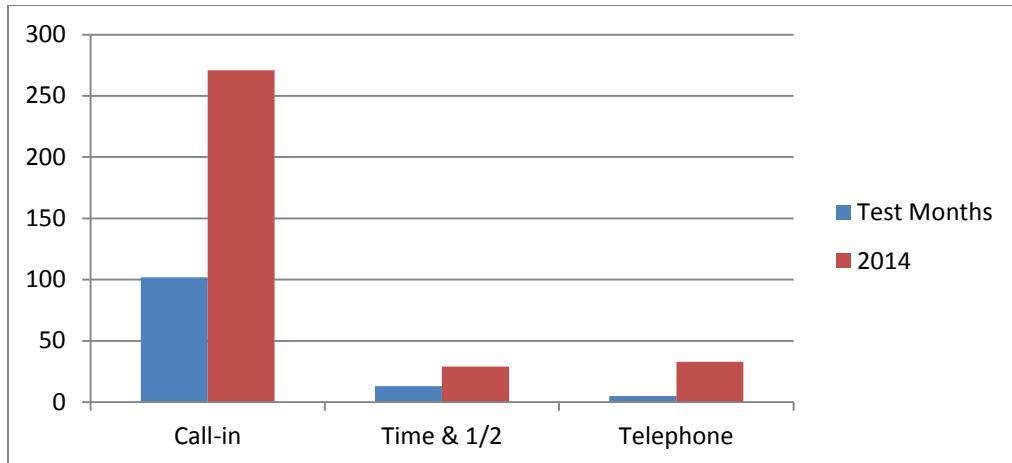
- Summary of multi instances days for call-ins:

Number of Instances	Total	One	Two	Three	Four or More
Test Months	44	23	6	3	0
All of 2014	133	65	19	6	3

- **Sewer Maintenance Crew Leader/Supervisor B** – This employee's base salary for 2014 was \$53,915. The employee also earned an additional \$35,412 in overtime (call-ins, extended days and telephone call-ins) in 2014. This employee covers the Syracuse City call-ins, which are mostly DSNY events and requires the employee to actually go to the site and mark the pipes due to the City's infrastructure. We tested a Sewer Maintenance Crew Leader's overtime transactions for the months of March, April, and May 2014. The employee was promoted to Sewer Maintenance Supervisor in June 2014 and we tested November 2014 overtime transactions. There were a total of one hundred and twenty overtime transactions tested for this employee. Five of these transactions were listed as telephone call-ins, thirteen extended days, and one hundred and two actual call-ins. All overtime transactions are verified with payroll exception reports and most were also supported with DSNY faxes, telephone logs, cellphone bills, or daily sewer sheets. For three overtime transactions, we were not provided with additional supporting documentation. Two of these transactions were call-ins and one was a telephone call-in.

For the 102 call-ins in our test months, the time actually worked by this employee was 131.5 hours. The time the employee was paid for these instances was 392 hours regular time and 48.75 hours of overtime. For the five telephone call-ins, the employee was on the telephone for twenty-one minutes and was paid for five hours.

For 2014, this employee had 333 instances of overtime. There were 271 call-ins, 29 extended days, and 33 telephone call-ins. These totaled 1,327 overtime hours, consisting of 1,141.75 call-in hours, 152.25 extended day hours and 33 telephone call-in hours.



- Summary of all call-ins, telephone call-ins, and extended day hours:

Period	Instances	Actual Time	Straight Time Paid(hr)	Overtime Paid (1 1/2 hr)
Test Months	120	170.50	397.00	99.75
All of 2014	333	464.50	1093.00	234.00

- Summary of multi instances days for call-ins:

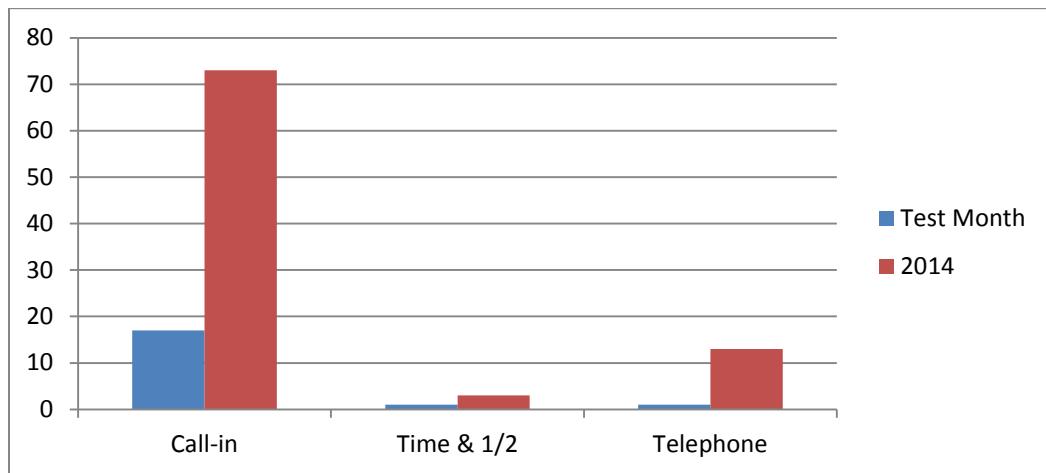
Number of Instances	Total	One	Two	Three	Four or More
Test Months	102	36	15	4	5
All of 2014	271	106	44	13	13

Supervisor 2 had seven call-ins on March 16, 2014, and five call-ins on March 29, 2014.

- **Maintenance Electrician** – This employee's base salary for 2014 was \$49,246. The employee also earned an additional \$8,608 in overtime (call-ins, extended days and telephone call-ins) in 2014. We also reviewed a Maintenance Electrician for overtime hours for the months of March, April, May, and November 2014. However, this employee was out of work for March, April, and May of 2014 so we were only able to review November 2014 transactions. The employee had nineteen transactions of overtime in November. Seventeen were actual call-ins, one was an extended day, and one was a telephone call-in. Of those, eighteen were verified to the payroll exception reports and the Metro Board's telephone logs. We were not provided with the any additional support for the one instance of the extended day.

For the 17 call-ins in our test months, the time actually worked by this employee was 30.75 hours. The time the employee was paid for these instances was 68 hours regular time. For the one telephone call-in of 15 minutes, the employee was paid for one hour.

For 2014, this employee had 89 instances of overtime. There were 73 call-ins, 3 extended days, and 13 telephone call-ins. These totaled 345.75 overtime hours, consisting of 327.75 call-in hours, 5 extended day hours and 13 telephone call-in hours.



- Summary of all call-ins, telephone call-ins, and extended day hours:

Period	Instances	Actual Time	Straight Time Paid(hr)	Overtime Paid (1 1/2 hr)
Test Months	19	32.50	69.00	1.50
All of 2014	89	186.00	265.00	80.75

- Summary of multi instances days for call-ins:

Number of Instances	Total	One	Two	Three	Four or More
Test Months	17	11	3	0	0
All of 2014	73	44	13	1	0

Other Information

1. In all, we found six overtime transactions out of the 246 tested where we were not provided with any additional support besides the payroll exception reports to verify the employee was needed to perform and actually performed the overtime activity.
2. WEP installed a GPS system into their vehicles, including two assigned to the Sewer Maintenance Supervisors, in early 2015. They paid \$13,750 in January 2015 and \$1,150 every month since. Their total payment to date is \$19,500. We requested GPS data for the months of March, April and May of 2015. However, we were informed the GPS system reports were not yet available to support the use of the vehicles for those months. WEP should be receiving some data by now from the vendor system.

SECTION V

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. Generally, WEP's up front system for assigning employee overtime is controlled by the CSEA union contract. The system for collecting, assigning and documenting overtime is handled at the call centers and is well controlled. In addition, the employee and their supervisor sign-off on the payroll exception reports for each instance. Lastly, the Administrative Director is responsible for monitoring overtime and he indicated he regularly monitors the use of overtime at a high level. However, the documentation of the need for and staff actually assigned to overtime is not readily available in all instances. Documentation of the need for the overtime, the person assigned to the overtime, and the evidence the employee actually performed the overtime should be attached to the payroll exception report and be available for review by the supervisor before being presented for signature.
2. Union contact provisions control which employee gets called in. The contractual provisions also control the number of hours and the rate (whether standard or time and half) of pay the employee receives. However, the Supervisors still need to insure the call-in time, telephone call-in time, and extended days are actually necessary and have been delivered by the employee requesting the payroll exception prior to authorizing payment.

Recommendations

Recommendation 1 – WEP policy should be updated to require all overtime; whether emergency call-ins, extended days, or telephone call-ins; be supported by proper documentation prior to the supervisor signing the payroll exception report. Proper documentation would include support for the reason and need for the overtime and support verifying the employee actually worked the overtime. This policy, if implemented, will help to insure and document all WEP overtime was necessary and actually delivered by the employee requesting the payroll exception.

Recommendation 2 - WEP should insure their GPS monitoring system is available for use as a documentation device of historical data to verify employees submitting payroll exception requests have actually traveled to and spent the time at the sites they are requesting to be paid. Effective use of the GPS monitoring system WEP has installed would help provide additional documentation to support overtime payments, as well as additional assurances to the legislature and taxpayers that County funds have been properly used.

Implementing the above recommendations will help assure the administration, legislature, and the taxpayers all overtime is appropriate, necessary, and sufficiently supported to justify the additional tax dollars.

SECTION VI APPENDIX A SUMMARY STATISTICS

Summary by Type of Overtime

- Summary table of call-ins hours for test months::

Employee	Instances	Actual Time	Straight Time Paid(hr)	Overtime Paid (1 ½ hr)
Sewer Maint. Supervisor A	44	148.25	136.00	117.00
Sewer Maint. Crew Leader/Supervisor B	102	131.50	392.00	48.75
Maintenance Electrician	17	30.75	68.00	0.00
Totals	162	310.50	596.00	165.75

- Summary table of call-ins for all of 2014:

Employee	Instances	Actual Time	Straight Time Paid(hr)	Overtime Paid (1 ½ hr)
Sewer Maint. Supervisor A	133	306.50	464.00	120.00
Sewer Maint. Crew Leader/Supervisor B	271	330.50	1060.00	81.75
Maintenance Electrician	73	169.75	252.00	75.75
Totals	477	806.75	1776.00	277.50

- Summary table of telephone call-ins hours for test months:

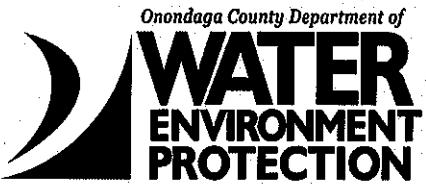
Employee	Instances	Actual Time	Straight Time Paid(hr)
Sewer Maint. Supervisor A	48	4 hr & 25min.	48 hrs.
Sewer Maint. Crew Leader/Supervisor B	5	21 min.	5 hrs.
Maintenance Electrician	1	15 min.	1 hr.
Totals	54	5 hr & 1 min.	54 hrs.

- Summary table of extended day hours for test months:

Employee	Instances	Overtime Paid (1 ½ hr)
Sewer Maint. Supervisor A	15	47.25
Sewer Maint. Crew Leader/Supervisor B	13	51.00
Maintenance Electrician	1	1.50
Totals	29	99.75

- Summary table of extended days for all of 2014:

Employee	Instances	Overtime Paid (1 ½ hr)
Sewer Maint. Supervisor A	32	195.00
Sewer Maint. Crew Leader/Supervisor B	29	152.25
Maintenance Electrician	3	5.00
Totals	64	352.25



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August 24, 2015

Hon. Robert E. Antonacci, CPA, Esq.
Onondaga County Comptroller
John H. Mulroy Civic Center, 14th Floor
421 Montgomery Street
Syracuse, NY 13202

Dear Comptroller Antonacci:

We write in response to the most recent audit entitled "Report on the Water Environment Protection Department (WEP) Call-In, Extended Day and Telephone Time" which was conducted from February to August of this year. The audit accurately reflects WEP's need to respond to service calls 24 hours a day, seven days a week, and 365 days per year. As noted in the report WEP's service call overtime is also driven by external events including weather related emergencies, power outages to critical equipment, and the need to locate and mark underground sewer infrastructure in the vicinity of emergency repairs to the adjoining buried infrastructure of other utilities, such as broken water pipes or gas lines.

In reference to "Recommendation 1" the Department's existing call logs and phone records, work assignments, exception reports and coding in the Kronos time-keeping system are very effective at documenting payroll exceptions, as reported by your staff. We note that in approximately 2% (6 out of 246) of the transactions tested additional supporting information beyond the signed payroll exception report would have been ideal; all transactions had a signed payroll exception report by the appropriate supervisor. The practices of this Department confirm a strong commitment to overtime control and documentation. The recent audit will be used to reinforce the importance of great documentation even when significant events trigger the need for immediate response to multiple simultaneous emergency alarms and notifications.

In reference to "Recommendation 2" and as discussed with your staff, this tool was implemented in early 2015, after the 2014 period audited. The vehicle Global Positioning Satellite system is a sophisticated technical tool implemented for a number of functions including safety, asset management, and customer service improvement; it is impractical and an inefficient use of its resources to use it to track every instance of overtime. We continue to implement the tool and may consider expanding the historical tracking functions for management purposes if a supervisor has necessary reason to question the validity of call in or extended day exception reports.

The audit background describes the different reasons why WEP employees earn overtime, but it does not provide context on the consequences of failure to respond to alarms at plants or pump stations, sewer backup emergencies, or dig safe events. With regard to alarms at plants and pump stations, readers of the audit should understand that failure to respond to alarm events can result in SPDES permit violations where the New York State DEC has the power to impose violations of up to \$37,500 per day. In addition, repeated permit violations are punishable as misdemeanors with a penalty of up to a year in jail. Sewer backups are more than inconveniences, failure to respond to pump station and collection system alarms can precipitate legal action for reimbursement against WEP for property damages. Finally, Dig Safe New York events truly protect tremendously expensive underground utilities from damage. Although WEP does everything it can to manage the costs of overtime to the ratepayer, it ultimately still must both follow the collective bargaining agreement and respond to events in order to best continue to provide services at rates significantly below the national average.

Sincerely,



Tom Rhoads, P.E.
Commissioner

ATR/mv