



County of Erie

MARK C. POLONCARZ
COMPTROLLER

August 11, 2011

Commissioner John Greenan
Erie County Department of Personnel
95 Franklin Street, 6th Floor
Buffalo, NY 14202

Re: Chris Grant Timekeeping Record Irregularities

Mr. Greenan:

Today our office provided you a copy of our review to assess compliance with established Erie County Personnel Policies and Procedures for recording attendance. This report is a follow-up to a 2009 audit of the County's payroll records to review the current status of similar payroll records and to assess compliance with established policies for recording attendance through the ESS system, often referred to as the "Swipe" system.

Outside the scope of this review, which was conducted for the time period January 1, 2011 to June 30, 2011, auditors discovered certain irregularities for one employee who only began utilizing the swipe card system in recent weeks. While we acknowledge that this shift towards compliance with established policies and procedures in regards to swipe card use is a step in the right direction, a review of those swipes and SAP payroll records has uncovered some troubling irregularities that we believe must be immediately addressed.

The employee in question, Christopher M. Grant, began recording swipes as of July 18, 2011 after his return to County service from "Leave Without Pay" status on June 16, 2011. Previously, instead of recording his daily attendance via the swipe card system, Mr. Grant was manually correcting his payroll records through ESS by recording his work time as "Missed Swipes," which were then allegedly reviewed for accuracy by his direct supervisor and subsequently approved.

Since July 18, 2011, Mr. Grant has utilized the swipe card system sixteen (16) days. However, on only six of those days did he record a swipe-in at the beginning and a swipe-out at the end of a work day as noted below. In addition Mr. Grant recorded nine days with only one swipe (either in the morning or afternoon) and one day with two swipes for only approximately two hours.

Letter to John Greenan on Timekeeping Irregularities

August 11, 2011

Page 2 of 3

Raw Time Swipes

Date	From	To	Hours
7/18/11	8:56(am)	18:11 (6:11pm)	9.25
7/19/11	7:57(am)	17:58 (5:58pm)	10.02
7/26/11	7:53(am)	17:41 (5:41pm)	9.8
7/29/11	7:45(am)	17:29 (5:29pm)	9.73
8/02/11	8:45(am)	18:28 (6:28pm)	9.72
8/09/11	8:24(am)	18:28 (6:28pm)	10.06

In addition to tracking his work attendance for those days via the swipe card system, Mr. Grant also manually entered his payroll records through ESS as noted earlier, recording "Missed Swipes" for five of the six full days worked (according to Raw Time Swipes). It should be noted that when an employee registers an adequate number of swipes within a day, that information is added to their payroll record and there is no reason to manually correct payroll records through the ESS system. In looking between Mr. Grant's raw time swipes and his manual entries into ESS there is a noticeable difference in his recorded working time. According to his raw time swipes, over the five day period, Mr. Grant recorded 48.52 hours worked but according to his manual entries into ESS he worked 50.66 hours, an additional 2.14 hours.

Absence Overview (Manual Entries into ESS)

Date	Absence Type	From	To	Hours
7/18/11	Missed Swipe	7:55 (am)	18:16 (6:16pm)	10.35
7/19/11	Missed Swipe	8:15 (am)	18:20 (6:20pm)	10.08
7/26/11	Missed Swipe	8:02 (am)	18:25 (6:25pm)	10.38
7/29/11	Missed Swipe	8:45 (am)	18:49 (6:49pm)	10.07
8/02/11	Missed Swipe	8:35 (am)	18:22 (6:22pm)	9.78

We find these payroll record discrepancies puzzling and require an explanation.

- Why has Mr. Grant manually corrected his payroll attendance record on days when he has utilized the swipe card system correctly?
- Why do Mr. Grant's manually corrected payroll entries include an additional 2.14 hours worked over what was recorded via the swipe card system?
- Who is Mr. Grant's direct supervisor responsible for verifying the accuracy and approving his manual entries into ESS?

Chapter VI, Section 1, of the Erie County Personnel Policies and Procedures Manual (effective as of April 14, 2009) states:

"An employee's swipes and computerized entries in the ESS constitutes their official time and pay record, and are subject to audit. Deliberate falsification of any time or pay record by an

Letter to John Greenan on Timekeeping Irregularities

August 11, 2011

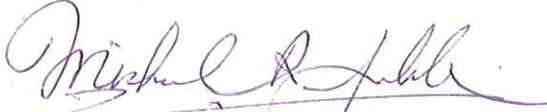
Page 3 of 3

employee is considered fraud and is subject to appropriate disciplinary action.”

“At no time are employees permitted to swipe in or swipe out for fellow employees. Any abuse of the swipe card/ESS is considered fraud and is subject to appropriate disciplinary action.”

Please notify me directly in response to Mr. Grant’s timekeeping record irregularities.

Sincerely,



Michael R. Szukala
Deputy Comptroller – Audit

MRS/nr