



GLENN ECKART
COUNTY CONTROLLER

COUNTY OF LEHIGH OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
(610) 782-3082 FAX: (610) 871-2897

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Distribution
FROM: Glenn Eckhart, County Controller G.E.
DATE: July 25, 2016
RE: Performance Audit of Year-End Payroll - Executive Summary

We have completed our performance audit of year-end payroll for the year 2015. Our report number 16-17 is attached.

County management has continued to make improvements to address the issues raised in our annual year-end payroll report. Many of the areas included in our audit have improved significantly. Other areas remain open for discussion and continued improvement. Most significantly, the County of Lehigh lacks both a defined compensation policy and a comprehensive approach by which to evaluate and track employee performance. **The County of Lehigh should adopt and disclose a two-fold process by which to measure employee performance and then compensate those employees that exceed pre-established metrics.**

Please feel free to contact me if you have any questions.

COUNTY OF LEHIGH, PENNSYLVANIA
YEAR-END PAYROLL

*Performance Audit of Year-End Payroll
For the Year 2015*

REPORT NO. 16-17

COUNTY OF LEHIGH, PENNSYLVANIA
YEAR-END PAYROLL

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GLENN ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

Daniel K. McCarthy, Director of Administration
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101-2400

We have recently completed a performance audit of year-end payroll for the year 2015. 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.

The scope of our detail audit testing was payroll periods ending in calendar year 2015. In addition to audit procedures performed for each bi-weekly payroll during the year, selected audit procedures are performed at year-end. Our consideration of internal control was limited to audit testing required to meet our audit objectives and would not necessarily identify all deficiencies in internal control that might be significant or material weaknesses.

Our office performed this audit at this time based on our evaluation of county-wide risk assessment. The year-end payroll audit focuses on both external requirements and internal management:

External Requirements

The first objective of the audit was to measure compliance with established federal and state procedures and regulations for various reports including, among others, quarterly payroll tax return filings, W-2 (employee wage) reporting, Form I-9 compliance, unemployment compensation payments, and reporting requirements associated with the Affordable Care Act. ***The results of our testing disclosed no material instances of non-compliance for external reporting in 2015; however, we noted a management issue that we believe should be addressed by county management:***

1. Unemployment Compensation to Active Employees:

- Unemployment compensation (UC) was paid in the amount of \$90,988.30 to 39 active employees. Please see the subsequent page for a table that breaks down the number of active employees and total UC payments by office.

1. Unemployment Compensation to Active Employees (CONTINUED):

Office	# of Employees	Total Payment
Cedarbrook Nursing: Allentown	15	\$40,916.79
Cedarbrook Nursing: Fountain Hill	13	27,616.32
Sheriff's Office	7	18,301.82
All Others	4	4,153.37
Total	39	\$90,988.30

- A portion of the UC payments were paid to active employees who were placed on light duty or left the County for Medical purposes. However, \$79,033.35 were paid to active, part-time employees.

Please refer to the *Schedule of Audit Findings and Recommendations – Finding #2*.

Internal Management

The second objective of the audit was to compile reports and evaluate internal management of: employee pay increases, bi-weekly payroll processing including longevity payments, county-wide overtime payments / purchased personnel (at the nursing homes), on-call reporting, compensatory time reporting, distribution of paper check stubs, retirees working over 750 hours, part-time employees exceeding 1,000 hours, short-term sick leave accumulation, vacation day accumulation, inactive employees, annual performance evaluations, and other various payroll deductions. We also performed limited testing in other areas including manual payroll checks issued in 2015, payments made to elected officials, and verifying the validity of employee social security numbers.

Audit criteria and standards included compliance with *County of Lehigh Personnel Policies and Procedures*. We also compared 2015 activity to prior period's performance. Audit standards applied in performing the audit included generally accepted government auditing standards, and *Government Auditing Standards* issued by the Comptroller General of the United States.

We achieved our objectives by comparing the established criteria and standards to actual practice. We believe that the audit evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our audit included examination of the accounting records, documentation, discussions with the management of the Office of Human Resources, the Office of Fiscal Affairs and other county personnel and such auditing procedures we considered necessary in the circumstances. The key audit results relating to internal management are as follows:

1. Employee Pay Increases

- Auditing software (ACL) was used to test all 21,963 entries made to the KEA personnel system during calendar year 2015.
- The results of the ACL testing determined that 21 non-union employees in pay scale #9 received merit-based pay increases. Moreover, 8 of those 21 employees skipped more than one step within their respective pay grade. Merit increases have been suspended, and no policies or procedures are in place for distributing merit increases.
- Additionally, the ACL testing identified 23 upward reclassifications of non-union employees during calendar year 2015. Bi-weekly audit testing conducted in October of 2015 tested 10 employee reclassifications and determined that the appropriate paperwork for employee reclassifications was not on hand for any of the 10 reclassifications.

Please refer to the *Schedule of Audit Findings and Recommendations – Finding #1*.

2. Overtime Payments

- The County of Lehigh, during the calendar year 2015, experienced an increase in both overtime hours and overtime cost. This represents roughly a 7% and 8.7% increase, respectively. Overtime hours and overtime cost for the last four years are:

Year:	2012	2013	2014	2015
Hours:	79,830	67,334	69,047	73,902
Dollars:	\$2,782,709	\$2,416,792	\$2,466,737	\$2,680,605

- The top 5 department-office-bureaus (DOBs) are accumulating overtime as follows:

DOB	2015 O/T Pay	2014 O/T Pay	2015 O/T Hours	2014 O/T Hours
Prison	\$948,050	\$943,140	25,432	25,282
CB – AL – Nursing	748,041	597,679	21,493	18,126
CB – FH – Nursing	293,967	231,113	8,501	7,152
Coroner	116,997	133,002	2,980	3,383
Communication Center	93,674	114,582	2,811	3,438

- Analysis shows that the top 5 DOBs are, for the most part, locations with 24-hour operations.
 - Reduction of overtime costs may be possible by:
 - Scheduling sufficient additional coverage where known absences occur (24/7 operations) to minimize the need for overtime.

3. Cedarbrook's Purchased Personnel

- Cedarbrook's purchased personnel (predominantly contract nursing) for the calendar year 2015 cost \$477,827. This represents a \$286,077 (149%) increase from 2014.

Year:	2012	2013	2014	2015
Allentown	\$304,411	\$87,744	\$106,523	\$335,533
Fountain Hill	127,502	61,838	85,227	142,294
Total	\$431,913	\$149,582	\$191,750	\$477,827

- The cumulative increase of both overtime and purchased personnel at both Cedarbrook locations was \$499,293 for 2015. Discussions with management have led to the conclusion that the increase is due to the difficulties of filling vacant positions.

4. On-call Compensation

- Multiple departments were selected for testing of their on-call process. Audit testing did not reveal any inconsistencies between department policies and on-call compensation.

5. Compensatory Time Accumulation

- Compensatory time balances for 23 employees (comprised of both union and non-union employees) exceeded the limit set forth by management in the Lehigh County Policies and Procedures Manual or the employee's respective union contract if applicable. The cumulative overage of compensatory time for the 23 employees is 1,593 hours.

Please refer to the *Schedule of Audit Findings and Recommendations – Finding #5*.

6. Distribution of Paper Check Stubs

- The Controller's Office has completed an analysis of the current process used to distribute paper checks. The results of the analysis has led to the conclusion that the general process is inefficient and leads to lost labor hours.

Please refer to the *Schedule of Audit Findings and Recommendations – Finding #4*.

7. Retirees Working Over 750 Hours

- Audit testing revealed 1 instance of a part-time employee exceeding 1,000 hours worked.

8. Part-Time Employees Exceeding 1,000 Hours

- Audit testing revealed 7 instances of part-time employees exceeding 1,000 hours worked.
- Included in the 7 instances is the sole retiree who worked more than 1,000 hours.

Please refer to the *Schedule of Audit Findings and Recommendations – Finding #3*.

9. Short-Term Sick Leave

- There were 109 employees who used 10 or more days of short-term disability time in 2015; this was a 14.9% decrease when compared to 2014.
- Of these employees, 93.8% of the sick leave taken was done so in episodes of two days or less. (No doctor's excuse is required until an employee takes three consecutive days off.)
- Using 2015 sick time data, we compiled the number of sick "episodes." We defined an episode as the following:
 - Any full or partial sick day from work as scheduled was defined as an episode;
 - Any consecutive number of sick days was defined as one episode; and
 - Non-consecutive absences were considered separate episodes.

Number of Days per Episode – 2015							
	1 Day or Less	2 Days	3 Days	4 Days	5 Days	6 + Days	Total # of Episodes
Number of Episodes:	1360	282	69	18	11	11	1751
Percentage of Total:	77.7%	16.1%	4.0%	1.0%	0.6%	0.6%	100.0%

- The Office of Children and Youth Services (OCYS) had the highest number (765) of the above episodes (43.7%) of sick leave time taken due to union contract terms allowing employees to take sick time for reasons other than an employee sickness. Reduction of sick time by OCYS would be possible through labor agreement negotiation.

10. Vacation Day Accumulation Testing

- There was 1 employee with a vacation day balance that immaterially exceeded 35 days.

11. Inactive Employees

- There were a total of 19 employees that were active in the personnel system but had not received a paycheck in calendar year 2015. Of these 19 employees, 16 were associated with the Hazardous Materials Unit (Hazmat) – Hazmat employees are kept active to facilitate payroll payments when incidents occur, however, 3 were listed as working for departments other than Hazmat.

12. Performance Evaluations

- Performance evaluations are not being completed annually. A sample of 25 employees were tested for annual performance evaluations; 16 of the 25 employees had received a recent evaluation. Moreover, the physical evaluations themselves are not being tracked or maintained by the Office of Human Resources as 11 of the 16 were on-hand as of the date of testing.

Please refer to the *Schedule of Audit Findings and Recommendations – Finding #1*.

As always, we look forward to working with the county administration to address the above issues noted in the “*Schedule of Audit Findings and Recommendations*.” We wish to thank the Office of Human Resources, Office of Information Technology, and Office of Fiscal Affairs for their cooperation during the audit.

This report is intended for the information and use of the Department of Administration and other affected county offices. This restriction is not intended to limit the distribution of this report, which is a matter of public record. If you have any questions, please feel free to contact Zachary Effting, John Falk, or myself.



Glenn Eckhart
County Controller

July 15, 2016
Allentown, Pennsylvania

Audited by: Zachary Effting

Final Distribution:

Kay Achenbach, Human Services Director
Board of Commissioners
Scott Grim, Coroner
Joseph Hanna, Sheriff
M. Judith Johnston, Human Resources Director
Frank Kane, Community and Economic Development Director
James Martin, District Attorney
Richard Molchany, General Services Director
Thomas Muller, County Executive
Andrea Naugle, Clerk of Courts
Timothy Reeves, Fiscal Officer
The Honorable Edward Reibman, President Judge
Joseph Shadid, Cedarbrook Homes Director
Matthew Sorrentino, County Solicitor
Edward Sweeney, Corrections Director
Kerry Turtzo, Court Administrator

COUNTY OF LEHIGH, PENNSYLVANIA
2015 YEAR-END PAYROLL AUDIT

Schedule of Audit Findings and Recommendations

1. Inadequate Performance Appraisal and Employee Compensation Systems

Condition: Detailed audit testing has revealed that the County of Lehigh lacks both a defined compensation policy and a comprehensive approach by which to evaluate and track employee performance. There were three audit steps completed to arrive at the aforementioned conclusion:

1. Auditing software (ACL) was used to test all 21,963 entries made to the KEA personnel system during calendar year 2015. The results of the ACL testing determined that 21 non-union employees in pay scale #9 received merit-based pay increases. Moreover, 8 of those 21 employees skipped more than one step within their respective pay grade. Merit increases have been suspended, and no policies or procedures are in place for distributing merit increases.
2. Additionally, the ACL testing identified 23 upward reclassifications of non-union employees during calendar year 2015. Bi-weekly audit testing conducted in October of 2015 tested 10 employee reclassifications and determined that the appropriate paperwork for employee reclassifications, as mandated by Ordinance 1993 – No. 139, was not on hand for any of the 10 reclassifications.
3. Performance evaluations are not being completed annually. A sample of 25 employees were tested for annual performance evaluations; 16 of the 25 employees had received a recent evaluation. Moreover, the physical evaluations themselves are not being tracked or maintained by the Office of Human Resources as 11 of the 16 were on-hand as of the date of testing.

Recommendation: The County of Lehigh should adopt and disclose a two-fold process by which to measure employee performance and then compensate those employees that exceed pre-established metrics.

The employee appraisal component should encompass periodic evaluations that assess the traditional skills and attributes positively affecting the workplace (i.e. work ethic, leadership, ability to communicate, etc.). External elements such as the pursuit of higher education, acquisition of professional certifications and state licensing should also be incorporated into the employee review process. The evaluation process should start with the department head and the employee. However, the performance appraisal system should not occur in a vacuum. Ideally, an independent management representative should also be involved with the evaluation process to gauge the appropriateness of the employee being recommended for additional merit-based compensation.

The benefits of implementing and publishing policies for performance appraisal and merit-based compensation systems that are married together include: motivation for employees to perform at the top of their skill set, the ability for the County to attract desirable job candidates, and the ability for department heads to reward and retain top performers.

2. Paying Active Employees Unemployment Compensation (UC)

Condition: Unemployment compensation was paid in the amount of \$90,988.30 to 39 active employees. A portion of the UC payments were paid to active employees who were placed on light duty or left the County for medical purposes. However, \$79,033.35 were paid to active, part-time employees.

Further analysis revealed that 76% of the UC payments being made to active, part-time Cedarbrook nurses. Discussions with Cedarbrook management confirmed that a vast amount of part-time nurses had worked their 1,000 hours in roughly three-fourths of the year and then filed for UC for the remaining one-fourth of the year until their hours reset. These assertions are consistent with testing performed in the previous audit. Cedarbrook management has informed us that a new policy was implemented in June of 2015 to spread out part-time hours to reduce the amount of unemployment compensation to active, part-time employees.

Recommendation: The Administration should continue to influence departments to implement a policy that spreads out part-time hours on a bi-weekly basis to mitigate the financial impact of part-time employees filing for UC. Since Lehigh County is self-insured, there is a direct financial impact associated with allowing active, part-time employees to collect unemployment compensation.

3. Part-time Employees Working More Than 1,000 Hours

Condition: There were seven instances in which part-time employees worked more than 1,000 hours during their respective, rolling year of employment. Section 12 of the “County Pension Law” (Act of 1971, P.L. 398, No. 96) stipulates that:

“Any member who had been employed on a part-time basis and had been excluded from membership in the plan and who completed more than 1000 hours of services during the 12-month period beginning on the first day of employment or in any succeeding 12-month period thereafter shall receive service credit for a fractional portion of a year determined by the ratio of the number of hours of service credited in that 12-month period to 1400 hours for the purpose of the computation of his retirement credit upon payment by the employee of the amount which the board determines should have been the applicable member contribution during such period.”

Recommendation: Management should adopt an hour limit that is less than 1,000 hours (i.e. 950 hours) to safeguard against violations of the “County Pension Law.”

4. Inefficiencies Associated with Distributing Paper Check Stubs

Condition: The Controller's Office has completed an analysis of the current process used to distribute paper checks. The results of the analysis has led to the conclusion that the general process is inefficient and leads to lost labor hours. The general process is as follows:

- On a bi-weekly basis, paper payroll pay stubs are dropped off at three locations: the Government Center and both Cedarbrook locations. In all, there are approximately 2,250 paper pay stubs delivered every two weeks.
- At the Government Center, an employee of the Fiscal Office sorts the paper check stubs by office. On the morning of a payday, representatives from 25 different offices visit the Fiscal Office to pick up and sign for an envelope of pay stubs for his/her respective office. These 25 individuals then dispense the paper pay stubs to their fellow coworkers. One of the 25 representatives, the Court Administrator, receives and delivers paystubs for 23 other offices that are not located in the Government Center. The Fiscal Office also mails out the paper pay stubs to 13 of the 14 MDJ Offices.
- A similar process takes place at each of the Cedarbrook locations. Check stubs are picked up by a member of each department or nursing station, and are then distributed to the employees that comprise each unit. This process takes place each shift, with any undispersed check stubs being secured by the operator at each facility. Check stubs are generally mailed to employees who retire, terminate, or are away on leave.

Recommendation: The County of Lehigh should seek alternative methods to distributing check stubs. One viable option would be to transition away from paper check stubs and towards an online option in which employees log in to view an electronic version of their pay stub. Alternatives could be developed to assist the few employees without computer access.

5. Excessive Compensatory Time Accumulation

Condition: Compensatory time balances for 23 employees (comprised of both union and non-union employees) exceeded the limit set forth by management in the Lehigh County Policies and Procedures Manual or the employee's respective union contract if applicable. The cumulative overage of compensatory time for the 23 employees is 1,593 hours.

Recommendation: We suggest the employees with compensatory balances that exceed their respective limit be required to drawdown compensatory time balances prior to using any other leave time, such as vacation days, reward days, or personal days. The County Administration should set a timeframe to use or lose excess compensatory time accumulation.

COUNTY OF LEHIGH, PENNSYLVANIA
2015 YEAR-END PAYROLL AUDIT

Schedule of Prior Audit Findings and Recommendations that are Not a Current Finding
(Audit Report #15-9 issued June 22, 2015)

1. Unequal Assessment of Fees Related to the Affordable Care Act (ACA)

Condition: The two fees associated with the Patient Protection and Affordable Care Act, the Transitional Re-insurance Fee and the Patient-Centered Outcomes Research Institute Fee, were assessed to only a portion of Lehigh County employees in 2014. The aforementioned fees were not assessed to union employees but were assessed to non-union employees. Also, there were some represented employees who should have paid the re-insurance fee in 2014 but were not charged by the county administration. While these fees are not a tax, the assessment of the fees to only a portion of the employee population promotes a stigma of inequality. Moreover, the fixed amount that was charged to the non-union employees through involuntary payroll deductions did not accurately reflect the individual employee's portion of the total amount due to the federal government.

Recommendation: Management should immediately stop the collection of fees associated with the ACA to promote a fair and equal working environment. Management was unable to, and is still unable to today, forecast the amount in which will be due to the federal government for these fees as the guidelines come out only months before the payment is due. Therefore, we recommended that management stop the collection of ACA fees. If the county administration continues to selectively collect this unequal assessment from the non-union employees, the payment should be based on the actual cost for each employee. Since the methodology of the payment may not be known during the year, we suggest consideration be given to retroactively assessing/adjusting the fees once it can be accurately determined how much each employee owes.

Auditee Response: Administration acknowledges the timing differences related to the assessment of fees. The intent was to assess the fees to all employees, but the union employees required re-negotiated contracts before implementation. Once all union contracts have been re-negotiated the fees will be assessed equally to all employees.

Current Status: The Board of Commissioners unanimously passed a budget amendment on October 21, 2015 to refund those employees who were overcharged in 2014 and 2015. Management is in the process of completing the refund to the affected employees.

2. Payscale Inappropriately Exempt from Fees Related to the Affordable Care Act

Condition: Payscale that relate to the Service Employees International Union: Meet and Discuss Unit, which comprise pay scales 8, 13 and 14, should have been assessed the fees associated with the Patient Protection and Affordable Care Act mentioned above and were not.

Recommendation: If management is going to continue to charge the ACA fees to Lehigh County employees, the employees in pay scales 8, 13, and 14 should also be included in that assessment. Management should also consider whether the employees in the Service Employees International Union (Meet and Discuss Unit) should be back-charged for the 2014 fees for which the County of Lehigh should have collected.

Auditee Response: Management acknowledges the inadvertent failure to assess the ACA fees to pay scales 8, 13, and 14 for the year 2014. The fees are being properly assessed for the year 2015 and due to the complexity and time requirement to reissuance of employee W-2's, etc. management has decided not to back-charge the employees impacted.

Current Status: Management has addressed the finding.

3. OCYS Non-compliance with Lehigh County Policies and Procedures

Condition: In the Office of Children and Youth Services (OCYS), compensatory hours earned and compensatory hours used were not always recorded in the County's time reporting system. OCYS management has implemented a "flex-time" system (approved by the county administration) that allows for longer or shorter days during their internal, bi-weekly time reporting system as long as the total hours for the two weeks equal 80 hours. We noted that in some bi-weekly periods, hours exceeded or were less than 80 hours.

Recommendation: All compensatory time earned and used should be recorded in the County time reporting system. We recommend written clarification and reinstruction to OCYS employees as to the requirement of logging all compensatory time earned and used in the County time reporting system when an OCYS employee does not zero-out the time in a 40 hour work week (or if the administration approves, at least within an 80 hour time reporting period).

Auditee Response: A notice has been sent to Human Services regarding accurately reflecting time on payroll sheets.

Current Status: Management has adequately addressed the finding.

4. County Administrative Notice 86-4

Condition: County Administrative Notice #86-4, titled “Fair Labor Standards Act” (FLSA), outlines the county policy as to compensatory time / overtime eligibility. This internal policy, issued in 1986, cites that those employees grade 22 and above are typically ineligible to receive compensatory time. Since then, Human Resources management has compiled a list by position code that established which employees are exempt and nonexempt. In testing whether employees were conforming to Lehigh County time reporting policies and procedures, out-dated Administrative Notice number 86-4 was referenced by management regarding what employees are exempt and non-exempt from receiving compensatory time / overtime per county practice.

Recommendation: Since the county now has 15 active pay scales all with different numeric grades, we recommend the Human Resources Officer issue a new Administrative Notice eliminating the reference to a specific salary grade for compensatory time, overtime pay and on-call pay eligibility. We believe eligibility for compensatory time, overtime pay and on-call pay should be based on classification of the position as exempt or non-exempt (from the FLSA). This new notice should be addressed and distributed to all department heads with a brief summary of what it means to be exempt or non-exempt per the FLSA.

Auditee Response: Exempt – Non-Exempt status was implemented in 2007, based on the position which determined eligibility for compensatory time, overtime and on call pay.

Current Status: Management has adequately addressed the finding, however, federal rules for overtime eligibility are changing effective December 1, 2016 further defining and delimiting the exemptions for executive, administrative, and professional employees under the FLSA.

5. Inactive Employees

Condition: The Lehigh County time reporting system continues to allow inactive employees to appear on the bi-weekly time reports, increasing the risk of payroll fraud in the county system. We recognize the need to keep certain employees “on-the-books” in case there is an unplanned and exigent need (e.g., Hazmat).

Recommendation: Employees not associated with emergency response related fields who have not worked in a prior 12 month period should be changed from active status to terminated status as to not appear on bi-weekly time reports.

Auditee Response: Inactive employees are periodically reviewed with each Department to determine if they are to remain on the payroll system.

Current Status: Management has adequately addressed the finding.



COUNTY OF LEHIGH
Department of Administration

Daniel K. McCarthy
Director

MEMO

TO: Glenn Eckhart, Controller

FROM: Daniel K. McCarthy, Director of Administration *DKM*

DATE: July 15, 2016

RE: Response to the Performance Audit of Year-End Payroll

In response to the Performance Audit of Year-End dated June 3, 2016, the following are my responses. If I can further assist you, please let me know.

1. Employee Pay Increases - Pay adjustments were included in the budget and approved during the budget process.
 - Reclassifications - A discussion was held regarding reclassifications and the issue has been resolved.
2. Unemployment Compensation to Active Employee - Discussions have taken place with Departments regarding the staffing of part-time employees to equalize hours.
3. Part-Time Employees Exceeding 1,000 Hours- Reports and notifications are provided to all Departments regarding the current hours for the employees rolling year.
4. Distribution of Paper Check Stubs- In agreement to moving to a paperless system. This will be included in the proposals to the Unions.
5. Compensatory Time Accumulation- A discussion was held with the Department's affected.