Record of Activities: Elected and Appointed Officials

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What you will learn today

- The requirements of Regulation 315.4
- How to create a Record of Activities
- How to calculate a Record of Activities
- How to determine if an official is a timekeeper

Regulation 315.4

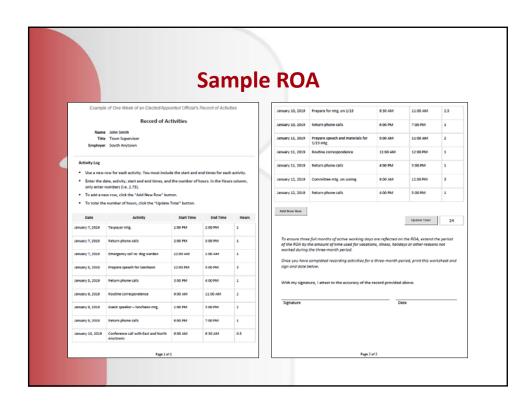
Effective August 12, 2009 and amended August 19, 2015

Requirements:

- Officials are required to keep a 3 month Record of Activities (ROA)
- Individual ROA results are required
- ROA's must be kept on file for 30 years
- Failure to comply with Regulation 315.4 will result in the suspension of service crediting and membership benefits for the officials

What is a Record of Activities?

- An ROA is a 3 month log of the duties performed and hours worked
- The 3 month ROA is used to determine the service credit that will be reported to the Retirement System
- An ROA is good for up to 8 years provided that the officials' duties and hours have not substantially changed
- A Recertification of the Record of Activities (RS2419) must be signed with each new term of office
- When an official recertifies to the previous ROA they should be listed on the Resolution with the same ROA result that was previously listed
- An official must create a new ROA any time his or her hours or duties have changed
- The ROA result is the average days worked per month that will be reported to the Retirement System

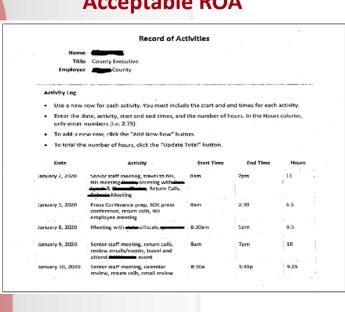


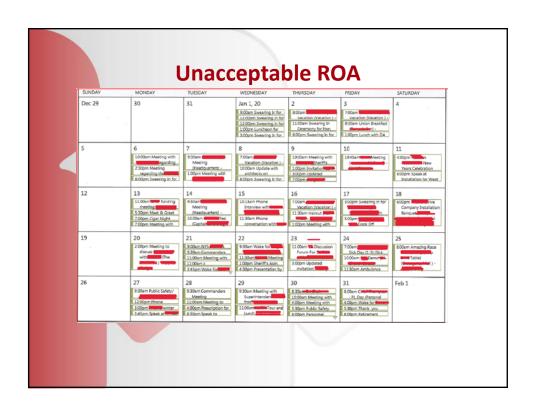
Appropriate Time

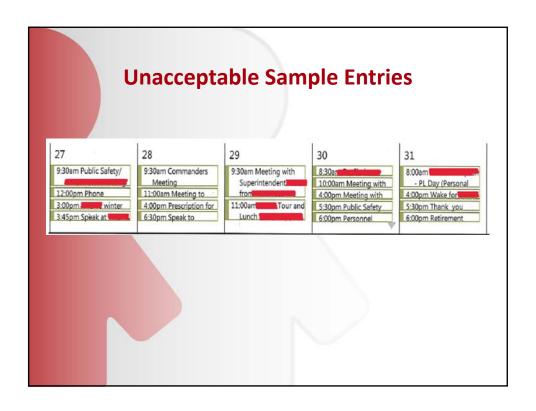
- · Answering constituent phone calls
- Attending municipality sponsored events
- · Discussing issues with constituents while out of the office
- Attending municipality's board/committee meetings
- Preparing for municipality meetings
- Community activities in partnership with the municipality

The Governing Board must review each entry listed on the ROA to determine if the entries are appropriate. The Board must exclude any duties that are not job related from the calculation.

Acceptable ROA

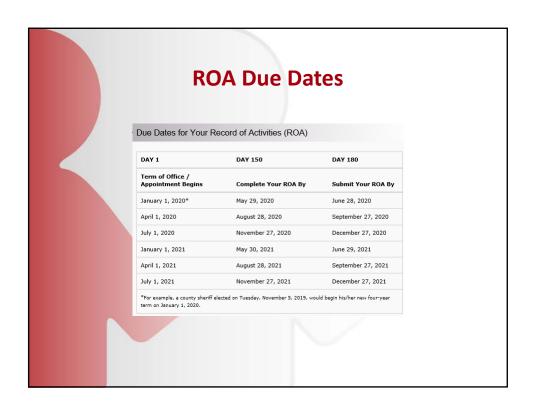






Inappropriate Time

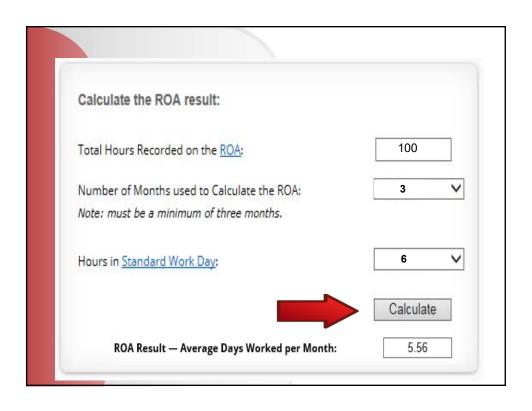
- On-call time (unless called out)
- Time attending campaign events
- Attendance at political party rally/candidates events
- Board and committee meetings for private organizations
- Socializing after legislative meeting
- Personal volunteer work
- Services not paid for by the municipality (e.g., wedding ceremonies)





Failure to Submit an ROA

- The official must be listed on a Resolution and be checked as "Not Submitted"
- Pension Integrity will send correspondence by mail requesting an ROA
- A certified letter will be sent if the ROA is not received by the due date
- If compliance is not met the officials' salary and service credit will be suspended for that employer
- The employer must continue reporting the official



Calculating a ROA

Total hours worked in 3 month ROA = 100.00

100.00 total hours ÷ 3 months = 33.3333

33.333 average hours ÷ 6 SWD = 5.55555

Round up to get an ROA result of 5.56

*Always round-up to the nearest 0.00, even if you would round down using normal rounding rules

What is a Timekeeper?

- Officials who use an employer's timekeeping system that tracks hours worked and/or keeps track of accruals (i.e. vacation or sick leave)
- Officials who are paid hourly
- As of August 2015, timekeepers are no longer required to be listed on a Resolution

Acceptable Timekeeping System

The timekeeping system should include a signature and should attest that full hours were worked except for time charged to accruals. The system should also include the signature of the official's supervisor, when applicable, to certify the information is correct.

Examples of a timekeeping system are:

- Hard copy (paper) time sheets
- Electronic time sheets
- Punch cards

Who is responsible for these tasks?

Every municipality is different. Some places share tasks while others have specific positions that deal with each task.

Typically:

- The Town Clerk prepares the Resolution
- The Board reviews the ROA's and the Resolution prior to passing
- The Bookkeeper receives the Resolution and reports days worked based on ROA results

ROA Lifecycle

- Official records their ROA and submits to the Municipal Clerk
- Municipal Clerk reviews and calculates the ROA
- ROA is presented to the board for approval
- ROA is retained by the municipality for 30 years.

Resources

- Review the handouts provided to you
- Give our office a call (518) 402-3815
- Email the Pension Integrity Bureau for general information at: PensionIntegrity@osc.ny.gov
- Visit our website at www.osc.state.ny.us/retire
 - Click on the Employers tab
 - Click Reporting Elected & Appointed Officials



