



February 21, 2014

John Buyce, CPA
Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236-0001

Dear Mr. Buyce:

The Office of Mental Health has reviewed the Office of the State Comptroller's (OSC's) final audit report entitled, "Dual Employment, Office of Mental Health" (2011-S-47). OMH agrees with the report's three recommendations and has taken steps to implement them.

We appreciate OSC's efforts to make recommendations which enhance our operations.

Sincerely yours,

Ann Marie T. Sullivan, M.D.
Acting Commissioner

Attachment

cc: Governor – Andrew M. Cuomo
Comptroller – Thomas P. DiNapoli
Lieutenant Governor – Robert J. Duffy
Senate Majority Leader – Dean G. Skelos
Senate Minority Leader – Andrea Stewart-Cousins
Assembly Speaker – Sheldon Silver
Assembly Majority Leader – Joseph Morelle
Assembly Minority Leader – Brian M. Kolb
Chair, Senate Finance Committee – John A. DeFrancisco
Ranking Minority Member of Senate Finance Committee – Liz Krueger
Chair, Assembly Ways and Means Committee – Herman D. Farrell, Jr.
Ranking Minority Member, Assembly Ways and Means Committee – Bob Oaks
Chair, Senate Mental Health & Developmental Disabilities Committee – David Carlucci
Chair, Assembly Mental Health Committee – Aileen Gunther
Chair, Assembly Committee on Oversight, Analysis & Investigation – Andrew Hevesi
Director, Division of the Budget – Robert L. Megna



**OFFICE OF MENTAL HEALTH
RESPONSE TO OFFICE OF THE STATE COMPTROLLER
REPORT 2011-S-47
DUAL EMPLOYMENT**

Overall OMH Comments

The Office of Mental Health (OMH) has reviewed the findings and recommendations in OSC's final report, entitled Dual Employment, Office of Mental Health. OMH agrees with OSC's three recommendations and, as noted later in this response, has taken steps to implement them. We appreciate the effort of OSC's audit staff on this review, and we take seriously the issues reported. OMH has made changes to strengthen controls over dual employment and has carefully reviewed each case reported. In addition, OMH has provided OSC with recommendations for improving the monitoring of dual employment.

OMH Human Resources have met with the employees cited by OSC, along with their supervisors, to review OSC's findings and reinforce time and attendance policies. Attestations were signed jointly by these employees and their supervisors documenting their understanding of these policies. Additionally supervisors attested to their responsibility to ensure that their subordinates accurately record all appropriate leave time.

To enhance OMH's ability to monitor all employees on dual employment, OMH has requested that OSC provide a current payroll data set of staff who also work at other state or NYC agencies. OMH also suggested that OSC provide that information to other state agencies to assist in their monitoring efforts.

Additionally OMH recommended that OSC modify their Dual Employment/Extra Service Approval Form to include more information (e.g., work addresses, work schedules) and add stronger employee and supervisor attestations. With more information, the Approval Form would be a better management tool for OSC and state agencies to monitor the work time of employees with dual employment. Until the OSC Approval Form is enhanced, we plan to require that OMH's Outside Employment Approval form also be completed during the dual employment approval process to supplement OSC's form.

Finally, in July of 2013, OMH sent a directive regarding attendance and leave rules to all facilities, for their distribution to supervisors and staff. The notice reminds all employees, including those working in dual employment, extra service and outside employment of their responsibility to work their assigned schedules and to accurately record their time. It emphasizes the responsibility of supervisors to ensure that their subordinates work their scheduled hours or charge appropriate leave accruals.

OMH's Responses to OSC's Recommendations

OSC Recommendation No. 1

Work with the other agencies involved in these cases to determine whether the dually employed individuals we identified are continuing to abuse time and attendance procedures. Take appropriate actions, as warranted, including but not limited to:

- recovering inappropriate salary payments;
- identifying inappropriate salary and service and contacting the appropriate New York City retirement system and/or the New York State and Local Retirement System to submit salary and service adjustments for the appropriate time periods; and
- assisting in any further investigation.

OMH Response

OMH has been working with other State agencies to determine whether the dually employed individuals OSC identified have been following time and attendance procedures. In one instance this collaborative effort led to DOCCS billing a dually employed OMH-DOCCS employee to recover a \$3,000 overpayment.

OSC Recommendation No. 2

Ensure the other dually employed staff is working the time for which they are being paid.

OMH Response

In order to strengthen its ability to ensure that the other dually employed staff are working the time for which they are paid, OMH will revise its Statewide Outside Employment Policy, Outside Employment Form, and Outside Employment ethics "Fact Sheet". Changes to these documents will include more clearly defined roles and responsibilities for employees, supervisors, Human Resources and ethics staff; expansion of the number of employees required to seek prior approval for outside employment; enhancements to the definition of outside employment; and updated language and reference to include recent JCOPE regulatory changes and/or Public Integrity Reform Act (PIRA) language.

OSC Recommendation No. 3

Provide pertinent time and attendance training to dually employed staff and their supervisors, and assure required policies and procedures are followed.

OMH Response

As of January 10, 2014, seventeen (17) of OMH's twenty-four (24) facilities have implemented the Automated Time and Attendance Replacement System (ATARS). OMH expects the remaining seven (7) facilities to implement ATARS by July 2014. As part of the implementation, CHRM conducts training and refresher sessions for supervisory staff and managers. Supervisory staff and managers then share appropriate information with staff. Not only does this process involve reinforcement and implementation of Attendance and Leave procedures, including rules pertaining to dual employment, but it also serves as an additional layer of internal control for monitoring the proper recording of hours worked and accruals charged.