

## Record of Activities: Elected and Appointed Officials

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Office of the New York State Comptroller  
**Thomas P. DiNapoli**



## 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

## Sample ROA

*Example of One Week of an Elected/Appointed Official's Record of Activities*

### Record of Activities

Name: John Smith  
Title: Town Supervisor  
Employer: South Anytown

**Activity Log**

- Use a new row for each activity. You must include the start and end times for each activity.
- Enter the date, activity, start and end times, and the number of hours. In the Hours column, only enter numbers (i.e. 2.75).
- To add a new row, click the "Add New Row" button.
- To total the number of hours, click the "Update Total" button.

Date	Activity	Start Time	End Time	Hours
January 7, 2019	Taxpayer mtg.	1:00 PM	2:00 PM	1
January 7, 2019	Return phone calls	2:00 PM	3:00 PM	1
January 7, 2019	Emergency call re: dog warden	12:00 AM	1:00 AM	1
January 8, 2019	Prepare speech for luncheon	12:00 PM	3:00 PM	3
January 8, 2019	Return phone calls	3:00 PM	4:00 PM	1
January 9, 2019	Routine correspondence	9:00 AM	11:00 AM	2
January 9, 2019	Guest speaker - luncheon mtg.	1:00 PM	3:00 PM	2
January 9, 2019	Return phone calls	6:00 PM	7:00 PM	1
January 10, 2019	Conference call with East and North Anytowns	9:00 AM	9:30 AM	0.5

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January 10, 2019	Prepare for mtg. on 1/15	9:30 AM	11:00 AM	2.5
January 10, 2019	Return phone calls	6:00 PM	7:00 PM	1
January 11, 2019	Prepare speech and materials for 1/15 mtg.	9:00 AM	11:00 AM	2
January 11, 2019	Routine correspondence	11:00 AM	12:00 PM	1
January 11, 2019	Return phone calls	4:00 PM	5:00 PM	1
January 12, 2019	Committee mtg. on zoning	9:00 AM	12:00 PM	3
January 12, 2019	Return phone calls	4:00 PM	5:00 PM	1

Add New Row

Update Total: 24

*To ensure three full months of active working days are reflected on the ROA, extend the period of the ROA by the amount of time used for vacations, illness, holidays or other reasons not worked during the three-month period.*

*Once you have completed recording activities for a three-month period, print this worksheet and sign and date below.*

With my signature, I attest to the accuracy of the record provided above.

Signature \_\_\_\_\_ Date \_\_\_\_\_

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## 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

**Record of Activities**

Name: [REDACTED]  
 Title: County Executive  
 Employer: [REDACTED] County

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**Activity Log**

- Use a new row for each activity. You must include the start and end times for each activity.
- Enter the date, activity, start and end times, and the number of hours. In the Hours column, only enter numbers (i.e. 2.75).
- To add a new row, click the "Add New Row" button.
- To total the number of hours, click the "Update Total" button.

Date	Activity	Start Time	End Time	Hours
January 2, 2020	Senior staff meeting, travel to NH, NH meeting, Meeting with [REDACTED], Return Calls, [REDACTED] Meeting	8am	7pm	11
January 3, 2020	Press Conference prep, BOE press conference, return calls, NH employee meeting	8am	2:30	6.5
January 8, 2020	Meeting with [REDACTED] Officials, [REDACTED]	8:30am	5pm	8.5
January 9, 2020	Senior staff meeting, return calls, review emails/events, travel and attend [REDACTED] event	9am	7pm	10
January 10, 2020	Senior staff meeting, calendar review, return calls, email review	8:30a	5:45p	9.25

## Unacceptable ROA

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 29	30	31	Jan 1, 20	2	3	4
			9:00am Swearing In for [REDACTED] 11:00am Swearing In for [REDACTED] 11:00am Swearing In for [REDACTED] 1:00pm Luncheon for [REDACTED] 8:00pm Swearing In for [REDACTED]	8:00am [REDACTED] Vacation (Vacation 1) - [REDACTED] 11:00am Swearing In Ceremony for [REDACTED] 8:00pm Swearing In for [REDACTED]	7:00am [REDACTED] Vacation (Vacation 1) - [REDACTED] 8:00am Union Breakfast [REDACTED] 1:00pm Lunch with DA [REDACTED]	
5	6	7	8	9	10	11
	10:00am Meeting with [REDACTED] regarding [REDACTED] 2:30pm Meeting [REDACTED] 6:00pm Swearing In for [REDACTED]	9:30am [REDACTED] Meeting (Headquarters) - [REDACTED] 1:00pm Meeting with [REDACTED] 8:00pm Swearing In for [REDACTED]	7:00am [REDACTED] 10:00am Update with [REDACTED] at [REDACTED] at [REDACTED] 8:00pm Swearing In for [REDACTED]	10:00am Meeting with [REDACTED] Sheriff's [REDACTED] 1:00pm Invitation [REDACTED] 8:00pm Updated [REDACTED] 7:00pm [REDACTED]	10:45am Meeting [REDACTED] [REDACTED] New Years Celebration [REDACTED] 6:00pm Speak at [REDACTED] Installation for West [REDACTED]	4:30pm [REDACTED] New Years Celebration [REDACTED] 6:00pm Speak at [REDACTED] Installation for West [REDACTED]
12	13	14	15	16	17	18
	11:00am [REDACTED] funding meeting [REDACTED] 5:30pm Meet & Greet [REDACTED] 7:00pm Cigar Night [REDACTED] 7:00pm Meeting with [REDACTED]	9:30am [REDACTED] Meeting (Headquarters) - [REDACTED] 1:00pm Meeting with [REDACTED] 10:00am [REDACTED] Fee (Capt. [REDACTED] ) - [REDACTED]	10:15am Phone Interview with [REDACTED] 11:30am Phone conversation with [REDACTED]	7:00am [REDACTED] Vacation (Vacation 1) - [REDACTED] 11:30am Harcourt [REDACTED] 1:00pm Meeting with [REDACTED]	8:00pm Swearing in for [REDACTED] [REDACTED] [REDACTED] 5:00pm [REDACTED] Cook Off [REDACTED]	6:00pm [REDACTED] Fire Company Installation Banquet [REDACTED]
19	20	21	22	23	24	25
	7:00pm Meeting to [REDACTED] Group B [REDACTED] with [REDACTED] (The [REDACTED] ) [REDACTED] [REDACTED]	9:00am NIOS [REDACTED] 9:30am Commemorative [REDACTED] 11:00am Meeting with [REDACTED] 11:00am [REDACTED] 8:45pm Wake for [REDACTED]	9:30am Wake for [REDACTED] 11:30am [REDACTED] Meeting [REDACTED] 1:00pm Sheriff's Assn [REDACTED] 8:30pm Presentation by [REDACTED]	11:00am [REDACTED] Discussion Forum For [REDACTED] [REDACTED] [REDACTED] 8:00pm Updated [REDACTED] [REDACTED]	7:00am [REDACTED] Sick Day (1-5) [REDACTED] 10:00am [REDACTED] Demo [REDACTED] [REDACTED] 11:30am Ambulance [REDACTED]	8:00am Amazing Race [REDACTED] [REDACTED] (Group [REDACTED] ) - [REDACTED] [REDACTED]
26	27	28	29	30	31	Feb 1
	9:30am Public Safety/ [REDACTED] 11:00am Phone [REDACTED] 1:00pm [REDACTED] winter [REDACTED] 3:45pm Speak at [REDACTED]	9:30am Commanders Meeting [REDACTED] 11:00am Meeting to [REDACTED] 4:00pm Presentation for [REDACTED] 8:30pm Speak to [REDACTED]	9:30am Meeting with Superintendent [REDACTED] 11:00am [REDACTED] Tour and Lunch [REDACTED]	8:30am [REDACTED] 10:00am Meeting with [REDACTED] 4:00pm Meeting with [REDACTED] 5:30pm Public Safety [REDACTED] 8:00pm Personnel [REDACTED]	8:00am Chief [REDACTED] [REDACTED] PL Day (Personal [REDACTED]) 4:00pm Wake for [REDACTED] 5:30pm Thank you [REDACTED] 6:00pm Retirement [REDACTED]	

## Unacceptable Sample Entries

27	28	29	30	31
9:30am Public Safety/	9:30am Commanders	9:30am Meeting with	8:30am	8:00am
	Meeting	Superintendent	10:00am Meeting with	- PL Day (Personal)
12:00pm Phone	11:00am Meeting to	from	4:00pm Meeting with	4:00pm Wake for
3:00pm winter	4:00pm Prescription for	11:00am Tour and	5:30pm Public Safety	5:30pm Thank you
3:45pm Speak at	6:30pm Speak to	Lunch	6:00pm Personnel	6:00pm Retirement

## 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)

## ROA Due Dates

DAY 1 Term of Office / Appointment Begins	DAY 150 Complete Your ROA By	DAY 180 Submit Your ROA By
January 1, 2021*	May 30, 2021	June 29, 2021
April 1, 2021	August 28, 2021	September 27, 2021
July 1, 2021	November 27, 2021	December 27, 2021
January 1, 2022	May 30, 2022	June 29, 2022
April 1, 2022	August 28, 2022	September 27, 2022
July 1, 2022	November 27, 2022	December 27, 2022

## Recertification of the Record of Activities

Office of the New York State Comptroller  
**NYS SLRS**  
New York State and Local Retirement System  
110 State Street, Albany, New York 12244-0001  
Please type or print clearly  
in black or black ink

Received Date

**Recertification of the  
Record of Activities**  
**RS 2419**  
Rev. 10/16

NYS SLRS ID

Social Security Number (last 4 digits)  
XXX-XX-

Retirement System (check one)  
Employee Retirement System (ERS) ☐  
Police and Fire Retirement System (PFRS) ☐

I, \_\_\_\_\_, certify that I completed a 3-month record of activities for the term that began \_\_\_\_\_ for my position as \_\_\_\_\_.  
I attest that the record of activities maintained for the above named term is still representative of my hours worked and that my responsibilities have not substantially or materially changed. My current term begins on \_\_\_\_\_ and ends on \_\_\_\_\_.

Signature of Member \_\_\_\_\_  
Date \_\_\_\_\_

Employer Location Code: \_\_\_\_\_

**NOTE:** A record of activities and any certification based upon such record shall not be valid for more than eight years from the date of the taking of office for which the record of activities was initially maintained.  
Please keep this form on file in your records and submit a copy to NYS SLRS only upon request.

## 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

### Calculate the ROA result:

Total Hours Recorded on the [ROA](#):

100

Number of Months used to Calculate the ROA:

3

*Note: must be a minimum of three months.*

Hours in [Standard Work Day](#):

6

Calculate

ROA Result — Average Days Worked per Month:

5.56

## Calculating a ROA

Total hours worked in 3 month ROA = 100.00

$100.00 \text{ total hours} \div 3 \text{ months} = 33.3333$

$33.333 \text{ average hours} \div 6 \text{ SWD} = 5.5555$

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](mailto:PensionIntegrity@osc.ny.gov)
- Visit our website at [www.osc.state.ny.us/retire](http://www.osc.state.ny.us/retire)
  - Click on the Employers tab
  - Click Reporting Elected & Appointed Officials

**THANK YOU!**



Office of the New York State Comptroller  
**Thomas P. DiNapoli**

 **NYSLRS**  
New York State & Local Retirement System  
Colleen C. Gardner, Executive Deputy Comptroller



**QUESTIONS?**