



# **Dobbs Ferry Union Free School District**

---

## **Facilities Department Overtime**

**2023M-120 | December 2023**

# Contents

---

- Report Highlights . . . . . 1**
  
- Facilities Department Overtime . . . . . 2**
  - How Should School District Officials Approve and Monitor  
Overtime Costs? . . . . . 2
  
  - Facilities Department Overtime Was Not Approved or Adequately  
Monitored . . . . . 3
  
  - What Do We Recommend? . . . . . 6
  
- Appendix A – Facilities Department Compensation . . . . . 7**
  
- Appendix B – Response From District Officials . . . . . 8**
  
- Appendix C – Audit Methodology and Standards . . . . . 10**
  
- Appendix D – Resources and Services . . . . . 12**

# Report Highlights

## Dobbs Ferry Union Free School District

### Audit Objective

Determine whether Dobbs Ferry Union Free School District (District) officials properly approved and monitored the Facilities Department's overtime costs.

### Key Findings

District officials did not properly approve and monitor overtime worked by Facilities Department employees. As a result, employees may have worked unnecessary overtime.

- Officials paid 10 employees \$198,716 in overtime for emergency, non-emergency and absenteeism during the 21-month audit period. Approximately \$186,330 of overtime work to be performed was not properly approved.
- Officials paid 10 employees a total of \$36,734 in overtime to conduct 270 building checks. However, officials lacked the required building check forms to support that 267 building checks were performed and officials did not follow up with the employees to confirm the checks were conducted.
- While the Facilities Department overtime costs for the audit period examined accounted for 24 percent of Department employees' total compensation, officials did not perform a cost benefit analysis or determine other options that may have reduced overtime.

Not requiring employees to adhere to the Facilities Department's procedures could result in the employees working unnecessary overtime. This could increase the District's operational and pension costs.

### Key Recommendations

- Ensure overtime is properly approved, documented and monitored.
- Ensure management and employees adhere to District policies.

District officials generally agreed with our recommendations and have indicated they planned to initiate corrective action.

### Background

The District is located in the Village of Dobbs Ferry and serves the Town of Greenburgh in Westchester County.

The District is governed by a seven-member Board of Education (Board) responsible for the general management and control of financial and educational affairs.

The Superintendent of Schools is the chief executive officer responsible, along with other administrative staff, for the day-to-day management, under the Board's direction.

The Assistant Superintendent for Finance, Facilities, and Operations (Assistant Superintendent) oversees the current Director of Facilities (Director) hired in July 2022 and oversaw the former Director, both responsible for managing the Facilities Department, including the approval of overtime.

#### Quick Facts

Overtime Paid	
Non-emergencies	\$129,588
Emergencies	\$33,859
Coverage for Absenteeism	\$35,269
Building Checks	\$36,734
<b>Total</b>	<b>\$235,450</b>
Facilities Department Employees	12
Buildings Serviced	2

### Audit Period

July 1, 2021 – March 31, 2023

# Facilities Department Overtime

---

## How Should School District Officials Approve and Monitor Overtime Costs?

Although overtime pay may be an expected cost of doing business, it should be properly approved and carefully monitored and controlled to minimize cost. Overtime should be incurred only when circumstances arise and cannot be avoided as it impacts and increases a school district's payroll costs.

School district officials should have written policies and procedures that address how and when overtime may be incurred, the preapproval requirements and the documentation necessary to support the overtime worked. Officials should periodically analyze overtime to determine whether other actions, such as establishing alternate work schedules, could reduce or eliminate the need for overtime and the associated costs.

Prior authorization should be required for all non-emergency overtime hours and granted only for necessary, specific and verifiable purposes. Preapproval should be obtained in all instances where overtime is planned, such as for scheduled school programs or ongoing coverage for extended staff absences. In emergency situations, overtime should be verbally preapproved to be incurred and then responsible officials should review overtime records, such as the Facilities Department's written overtime forms, to determine whether the overtime hours worked were appropriate.

Officials should ensure the Facilities Department's collective bargaining agreement (CBA) sets forth the regular number of hours to be worked by employees and the rate of pay for overtime is adhered to. Full time employees generally receive overtime, paid at one and one-half times their regular salary for time worked more than their normal eight-hour workday, and at two times their regular salary for all hours worked on Sundays and holidays (unless otherwise required to work). The CBA also includes a separate provision for employees to be compensated for two hours pay at the overtime rates when they perform after-hours building checks (i.e., weekends and holidays) to inspect each District building.

Officials should also ensure employees comply with the Facilities Department's procedure that requires Facilities Department employees to fill out and submit to the Director for his approval a request form prior to working non-emergency overtime, and after overtime is incurred for an emergency. The request form requires the date and total hours requested, employee's name, building where the work will be performed and reason to incur the overtime.

## Facilities Department Overtime Was Not Approved or Adequately Monitored

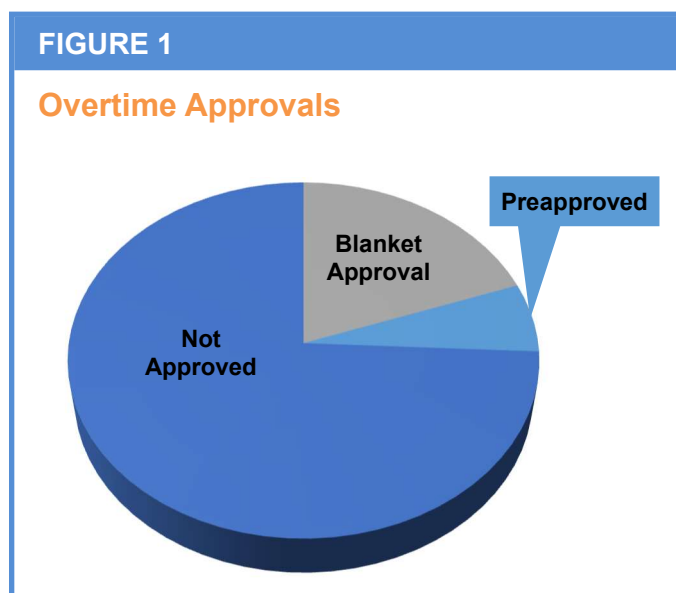
District officials did not ensure that Facilities Department overtime was preapproved or adequately monitored. Most of the overtime worked was not preapproved in accordance with Facilities Department procedures, and officials did not monitor the use of overtime to effectively cover non-emergency work to minimize overtime. Additionally, officials did not ensure all building checks were conducted.

From July 1, 2021 through March 31, 2023, Facilities Department employees received a total of \$235,450 of paid overtime, accounting for 97 percent of the District's overtime costs during this period. Appendix A details the overtime payments to the 11 Facilities Department employees<sup>1</sup> which includes two Head Custodians, seven custodial workers, and two maintenance mechanics during the audit period.

Overtime – Of the 730 overtime instances totaling \$198,716 for both emergency and non-emergency routine events (e.g., regular maintenance, coverage when employees are absent, and school event functions), overtime was approved by the Director after the fact at the time of payment. However, the overtime was:

- Not preapproved or approved in a request form after an emergency, for 564 instances totaling \$147,555,
- Approved in a general “blanket approval” email from the previous Director for 132 instances totaling \$38,776, and
- Preapproved by the Director for 34 instances totaling \$12,385 (Figure 1).

The former Director waived the Facilities Department's requirement that each instance of overtime be preapproved for staff coverage and COVID-19 cleaning for the 2021-2022 school year. The email did not specify the number of hours approved, employees assigned or where the work was to take place. By overriding the Department's procedures, controls over the associated overtime are weakened and payments may be unnecessary.



<sup>1</sup> The Director does not earn overtime as he is a salaried employee.

Our review of Facilities Department employees' overtime records showed the following examples of overtime that was not preapproved:

- Twenty-one instances of moving furniture totaling \$2,006,
- Twelve instances of power washing totaling \$2,433, and
- Eight instances where no reason was stated for the overtime hours totaling \$2,205.

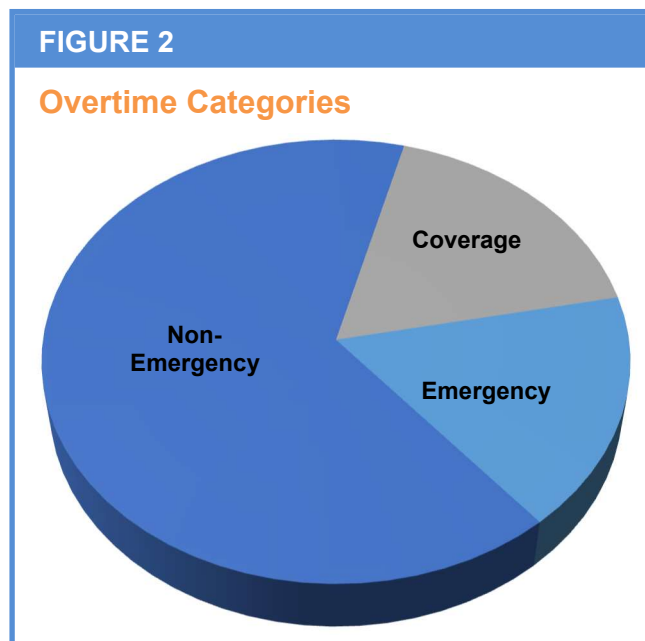
The Director told us the Facilities Department employees failed to use the written forms as required by the Facilities Department's procedure, so he allowed them to email the requests to him. However, for most of the overtime performed, requests either by written form or email were not submitted by the employees. As a result, neither the current nor former Directors enforced the procedure requiring preapproval.

We also observed an example where the overtime hours paid for a certain scheduled event exceeded the amount authorized. Specifically, the Director approved 30 hours of overtime for three employees to work a fall event held in October 2022. However, the employees submitted time sheets for 47 hours of overtime, exceeding the original hours approved by the Director. There was no explanation of why they worked 17 additional hours totaling about \$900 or that the Director reviewed the overtime hours being paid. The Director told us he relied on the Head Custodians to schedule employees and provide tasks for events.

Alternative to Overtime – Additionally, we reviewed timekeeping records, and classified the overtime worked into three categories: emergencies, absenteeism (coverage) for when another employee is on leave, and non-emergencies, to determine why overtime was earned. We identified:

- \$129,588 (65 percent) were for non-emergencies,
- \$35,269 (18 percent) were for coverage, and
- \$33,859 (17 percent) of the overtime charges were for emergencies (Figure 2).

We determined that the District could have avoided some overtime charges through scheduling adjustments.



---

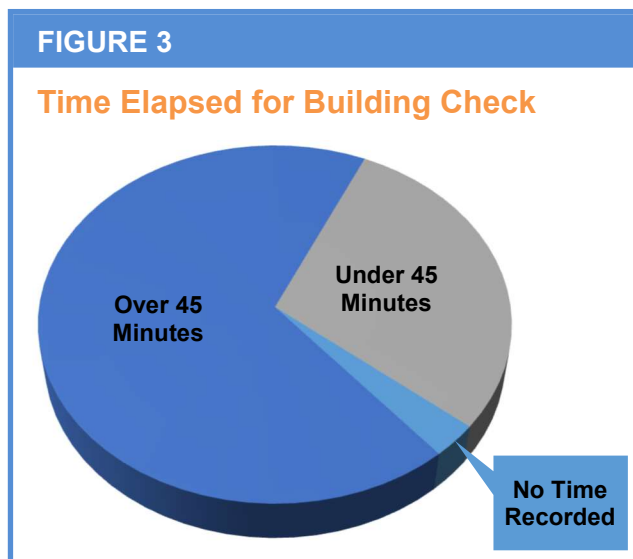
For example, the Assistant Superintendent and Director acknowledged that other options did exist to reduce overtime. However, the Assistant Superintendent told us that he had not implemented other options such as changing an employee’s schedule to provide coverage.

While the need for certain overtime can be difficult to anticipate, routine work for other events should be planned in a more cost-effective manner than using overtime. The District incurred overtime costs for non-emergency events, which could have been easily prevented with adequate planning and schedule adjustments. District officials told us most of the overtime paid was due to routine building maintenance. However, the District did not perform a cost-benefit analysis to determine whether hiring additional staff, outsourcing a task, or other available options could have reduced overtime expenses or the overall costs in wages paid.

**Building Checks** – The District incurred overtime charges for 270 building checks totaling \$36,734 for the audit period. Facilities Department employees are required to fill out and submit to the Director a form detailing the results of their inspection for each building. The Facilities Department’s building check procedure includes tasks such as checking the interior for water leaks, boiler pressure, fire alarm status, and to ensure all doors and windows are locked and no one is in the building. The Director confirmed that it should take a Facilities Department employee at least 45 minutes to perform a thorough building check. The Assistant Superintendent and Director told us after-hours building checks were generally not needed when other employees are working overtime hours in the building, and only one after-hours building check should be performed in one day, unless circumstances arise (e.g., cold weather) requiring another building check that day.

Of the 270 building checks that were paid, we viewed security logs for:

- 184 that indicated (68 percent) the employee opened and closed the building for more than 45 minutes,
- 78 that were performed (29 percent) while the building was open for less than 45 minutes, and
- Eight with no time recorded (3 percent), which indicated that employees were not in the building at all (Figure 3).<sup>2</sup>



---

<sup>2</sup> See Appendix C for testing methodology.

---

Additionally, there was no evidence to support that employees completed 267 building checks (99 percent) for which they were paid overtime to conduct. Although employees were required to complete an inspection form to support that they confirmed the building was secure, among other things, the employees did not do so and management did not follow up with the employees to confirm they were conducting the required building checks.

Further, 50 of the 270 building checks (19 percent) totaling \$6,663 appeared to have been unnecessary. Forty-three of these, totaling \$5,676, were performed when another Facilities Department employee was working overtime within the building and could have performed the building check and seven, totaling \$987, were recorded on the same day, duplicating the inspection without a reason.

The Director told us he relied on the Head Custodians to schedule the building checks and to retain the forms. The Head Custodians left District employment in April and May 2023. When employees conduct insufficient building checks, there could be unidentified issues, such as water leakage or unlocked doors. The absence of monitoring the building checks increases the risk of undetected emergent issues that could affect safety or security in the building.

Not requiring employees to adhere to the Facilities Department's procedures could result in the employees working unnecessary overtime. This could increase the District's operational and pension costs.

## **What Do We Recommend?**

District officials should:

1. Pre-approve non-emergency overtime in writing, properly document the approval/reasons and monitor the hours/causes/costs.
2. Review emergency overtime, properly document the post-approval and monitor the hours/causes.
3. Consider other options to cover non-emergency events to reduce overtime costs.
4. Ensure after-hours building checks are conducted adequately and inspection forms are retained.



## Appendix A: Facilities Department Compensation

Position	Cumulative Compensation From July 1, 2021 through March 31, 2023			Overtime as a Percentage of Base Salary
	Overtime	Base Salary	Total Compensation <sup>a</sup>	
Head Custodian <sup>b</sup>	\$63,473	\$133,468	\$197,739	48%
Custodial Worker	47,141	116,738	163,879	40%
Head Custodian <sup>b</sup>	44,165	133,468	181,781	33%
<b>Maintenance</b>				
Mechanic	23,096	126,140	149,236	18%
<b>Maintenance</b>				
Mechanic	19,126	126,140	147,297	15%
Custodial Worker	18,230	101,997	120,227	18%
Custodial Worker	10,076	116,738	128,833	9%
Custodial Worker	3,746	27,220	30,965	14%
Custodial Worker	3,279	27,220	31,181	12%
Custodial Worker <sup>c</sup>	3,118	64,585	70,018	5%
Custodial Worker		21,865	21,865	0%
<b>Total</b>	<b>\$235,450</b>	<b>\$995,579</b>	<b>\$1,243,021</b>	<b>24%</b>

a) Total Compensation, in some cases, includes other payments in addition to overtime and base salary.

b) The two Head Custodians left District employment in April 2023 and May 2023 respectively.

c) Employee was not employed in the 2022-2023 school year; rate was from 2021-2022 school year.

# Appendix B: Response From District Officials

---



505 Broadway  
Dobbs Ferry, NY 10522  
t 914. 693-1506  
f 914. 693-1797  
<http://www.dfsd.org>

Kenneth G. Slentz  
Superintendent

November 17, 2023

Dina M. L. Thompson  
Statewide Chief  
NYS Office of State Comptroller  
Newburgh Regional Office  
33 Airport Center Drive, Suite 103  
New Windsor, NY 12553

Sent via email to [Muni-Statewide@osc.ny.gov](mailto:Muni-Statewide@osc.ny.gov)

Dear Dina M. L. Thompson:

We write this letter in response to the draft Report of Examination, received by the Dobbs Ferry Union Free School District administration and the Board of Education via email on October 20, 2023, concerning your audit of Facilities Department Overtime in the Dobbs Ferry Union Free School District for the audit period of July 1, 2021, through March 31, 2023.

Within his first months as Superintendent, Kenneth Slentz, who joined the District mid-August 2022, had identified concerns with overtime practices within our facilities department and shared his concerns with the Board. That's why, in April 2023, when the audit team initially approached the District in advance of its investigation, District administrators proposed that the team look at facilities overtime as its area of focus for the audit.

After a thorough investigation, the audit team found that District officials did not properly approve and monitor overtime worked by employees in the facilities department and that, as a result, employees may have worked unnecessary overtime. After review of the auditors' draft report, the Board agrees with that conclusion and takes the findings of the audit very seriously.

Thanks to ongoing and effective communication from the Superintendent, the Board was well aware of the process throughout the audit. We note that employees of the facilities department met with District administration and the CSEA multiple times to address the District's serious concerns, and further note that two of the three employees who netted the most overtime during the audit period resigned prior to the release of the draft audit report.

The Board is pleased to report that the recently amended employment contract with the District's custodians includes clear language, which was negotiated with the CSEA starting in March 2023, that requires pre-approval of all non-emergency overtime.

---

Specifically, the Board-approved contract states, "All overtime must be pre-approved by the Director of Facilities using the Overtime Pre-Approval Form." With the newly re-negotiated terms of the contract, the District has more options available to it for avoiding non-emergency overtime (e.g., re-arranging work hours as needed, hiring outside contractors to perform tasks, etc.). The Board and District administration are working together to optimize management of the facilities department, led by a new Director of Facilities since July 2022.

We want to reassure the Dobbs Ferry School District community that the Board recognizes the need for systemic improvement in overtime practices to ensure that the operation of the facilities department is efficient, cost-effective and responsible in maintaining a clean and safe environment for our students and staff. The overtime practices during the audit period were simply unacceptable. The Board, with the help of its Facilities Committee, is actively overseeing corrective measures. District administration is effectively monitoring the department's overtime hours, causes and costs. And the good news is that the overtime costs have already decreased as a result.

Finally, we want to thank the audit team, whose diligence and painstaking investigation during the process proved invaluable to us in pinpointing the overtime concerns regarding the facilities department and in fashioning effective solutions.

Sincerely,

Jean Lucasey,  
Board President

Ken Slentz,  
Superintendent of Schools

# Appendix C: Audit Methodology and Standards

---

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials to obtain an understanding of the procedures for the approval of overtime.
- We reviewed the District's Custodial CBA and the Facilities Department's procedures to determine whether overtime payments, including building checks, were paid in accordance with the agreement and District procedures.
- We reviewed payroll records and documented the total overtime payments made to all District employees, and determined what amount was paid to Facilities Department employees. We reviewed all overtime payments made to Facilities Department employees and determined which had received the highest overtime payments in the Facilities Department.
- We reviewed timekeeping and payroll records, and preapproval records, for the audit period and determined whether overtime paid to all employees was pre-approved before the work was performed or after an emergency.
- We reviewed the reasons for overtime, shown in timekeeping records for the audit period, and classified the overtime worked as emergencies, absenteeism (coverage), or non-emergencies. We calculated the overtime that could have been avoided by reviewing work schedules and timekeeping records, and by identifying the specific employee who was absent and needed coverage for the nightshift for each school building, or at the beginning of the dayshift for the elementary school.
- Accompanied by the Director, we physically walked through each school building and performed the procedures contained in the building inspection checklist to determine the minimum amount of time necessary to complete a thorough building check.
- We reviewed timekeeping records for the audit period to identify the date after-hours building checks were performed. We then reviewed corresponding computerized security system logs, which documented the time of the disarming/arming of the system, to identify the amount of time from when the building was opened and then closed. We determined whether completed inspection checklists were maintained.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

---

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review. Please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the District Clerk's office.

## Appendix D: Resources and Services

---

### **Regional Office Directory**

[www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf](http://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.state.ny.us/local-government/publications](http://www.osc.state.ny.us/local-government/publications)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/local-government/fiscal-monitoring](http://www.osc.state.ny.us/local-government/fiscal-monitoring)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/local-government/publications](http://www.osc.state.ny.us/local-government/publications)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/local-government/resources/planning-resources](http://www.osc.state.ny.us/local-government/resources/planning-resources)

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/local-government/required-reporting](http://www.osc.state.ny.us/local-government/required-reporting)

### **Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.state.ny.us/local-government/publications](http://www.osc.state.ny.us/local-government/publications)

### **Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.state.ny.us/local-government/academy](http://www.osc.state.ny.us/local-government/academy)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)

Local Government and School Accountability Help Line: (866) 321-8503

**STATEWIDE AUDITS** – Dina M.L. Thompson, Chief of Municipal Audits

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: [Muni-Statewide@osc.ny.gov](mailto:Muni-Statewide@osc.ny.gov)

[osc.state.ny.us](http://osc.state.ny.us)

