



## ERIE COUNTY WATER AUTHORITY INTEROFFICE MEMORANDUM

January 16, 2019

To: Terrence D. McCracken, Secretary to the Authority  
From: Karen A. Prendergast, Comptroller  
Subject: Updated Employee Policies & Procedures

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The attached policies require revision due to the reasons indicated below:

### Policy 8 — Travel and Training Expenses

IRS *Publication 15, Circular E, Employer's Tax Guide For use in 2019* provides guidance on reimbursing employee business expenses under an accountable plan. Accountable plans allow employers to reimburse employees for certain business expenses tax free if they adequately account for the expenses within 60 days of incurrence. Our current policy does not comply with the 60-day rule.

Additionally, I am recommending we remove any allowance for reimbursement of entertainment expenses. The Authority has not reimbursed entertainment expenses for many years and to do so would violate the ABO recommended practice governing the use of Authority discretionary funds.

### Policy 29 — Timekeeping

This policy has not been updated in 20 years and never addressed requirements for non-represented employees. The NYS Retirement system requires all employers maintain adequate timekeeping systems to accurately report employee service credit. Those employees not covered by timekeeping policies are required to complete a record of activities to establish the average number of reportable days per month.

Policies governing employees covered under collective bargaining agreements have been updated to reflect current practice and to remove outdated language and exceptions. Policies pertaining to non-represented employees have been added based on overtime eligibility and NYS and Local Retirement System guidelines.

### Policy 42 — Bereavement Leave

The bereavement leave policy has been updated to reflect changes negotiated in the collective bargaining agreements recently negotiated with the unions. In summary, it expands the definition of family members to more accurately reflect family dynamics; it decreases the

number of days granted to four (4) but allows them to be taken within fourteen (14) days of the date of death. The current policy provides five (5) consecutive days beginning with the date of death and ending with the day of the funeral service.

Please include these changes for discussion in the Governance Committee agenda. Upon review of the Governance committee, I am hoping for adoption by the full board in a February meeting.

**ERIE COUNTY WATER AUTHORITY  
HR Policies/Procedures**

<b>Re:</b>	<b>TRAVEL AND TRAINING EXPENSES</b>	<b>Policy No.:</b>	<b>8.0</b>
<b>Application:</b>	<b>All Employees</b>	<b>Amended:</b>	<b><del>09/12/06</del> <del>02/20/14</del> <u>02/07/2019</u></b>

**PURPOSE**

To provide for reimbursement of employee expenses incurred on Authority business.

**POLICY**

**Types of Travel**

Travel undertaken for training purposes or attendance at conferences or seminars requires the approval of the Board, ~~as per resolution Item No. 31 dated 06/20/06.~~

Local travel is that undertaken during the normal course of business and does not require prior Board approval.

**Reimbursement of Expenses**

The Authority will reimburse its employees for all necessary and legitimate expenses actually incurred when traveling on authorized Authority business and properly documented on an Expense Report.

Examples of necessary and legitimate expenses are as follows:

- Transportation
- Lodging
- Meals
- Registration fees
- Technical publications
- Educational materials of a professional nature
- ~~Business related entertainment with a specific purpose, approved by the Secretary or Executive Director~~

Examples of expenses that are not reimbursable are as follows:

- Expenses incurred by a spouse or companion
- Clothing or toiletries lost or forgotten
- Dry cleaning or laundry service
- Non-professional reading material
- ~~Non-business entertainment~~

Anything considered excessive by the Department Head, Secretary to the Authority or Executive Director will not be reimbursed.

The above lists are provided only as examples and are not intended to be exhaustive.

### **Use of Authority Credit Cards**

In cases where employees have been issued credit cards or gasoline credit cards, the cards are to be used for Authority business only. Under no circumstances are they to be used for purely personal items.

In cases where Authority credit cards are used for items that contain both personal and business components, reimbursement to the Authority for the personal portion of the charge should be submitted to the Authority with the Expense Report or deducted from expenses to be reimbursed.

Authority credit cards are not to be used for automobile expenses when a personal vehicle is used on Authority business. In such cases, expenses will be reimbursed as outlined in the following section.

### **Vehicle Expenses - Personal Vehicles**

Parking fees and tolls will be reimbursed by the Authority upon presentation of receipts. All other expenses will be reimbursed using the standard mileage rate established by the Internal Revenue Service.

The Authority's blanket insurance policy does cover the employee's vehicle for liability when the employee is traveling on Authority business. If the employee is covered by a personal policy, the Authority's policy covers the difference between coverage of the personal policy and actual expenses.

At no time will commuting costs be reimbursed by the Authority. Commuting costs are those that would normally be incurred from the employee's home to his or her assigned job site and return.

## Vehicle Expenses - Authority Vehicles

Employees using Authority vehicles are encouraged to obtain gasoline and other petroleum products from the Service Center as these represent the least cost to the Authority.

In circumstances where return to the Service Center is not practical, gasoline credit cards belonging to the Authority should be used.

In lieu of the above options, cash or personal credit cards can be used and expenses will be reimbursed upon submission of an Expense Report. However, this option is the least cost efficient and its use is discouraged.

## Direct Billing

The Authority routinely makes arrangements to have air fares, car rentals and hotel accommodations billed directly to the Authority. This provides for the recognition of the Authority's tax exempt status and should be used whenever possible.

Direct billing arrangements are at the discretion of the service provider and typically take one to three weeks advance notice to arrange. It is the responsibility of the employee to notify the ~~Comptroller's~~ Secretary's Office of a desire for direct billing sufficiently in advance to make such arrangements.

When direct billing is used, the employee should request a copy of the bill when service is rendered and attach it to the Expense Report.

## PROCEDURES

1. All expenses, whether submitted for reimbursement, directly billed, or charged to the Authority, must be fully documented on an Expense Report (Exhibit A) accompanied by vendor and/or credit card receipts as follows:
  - a) air fare - actual air ticket,
  - b) car rental - copy of contract including final costs,
  - c) ground transportation - vendor receipt,
  - d) lodging - vendor invoice,
  - e) meals ~~and entertainment~~ - vendor receipt or credit card receipt,
  - f) gratuities - must be shown on vendor or credit card receipts
2. Expense Reports must be filed ~~either upon returning from a training session or seminar or, for local expenses, at least quarterly to facilitate audit of direct billed and credit card items.~~ within 60 days of the date the expense was incurred.
3. Expense Reports must be signed by the employee and approved by the Department Head and the Executive Director or Secretary to the Authority. In

cases where a Department Head is requesting reimbursement, only approval by the Executive Director or Secretary to the Authority is required.

4. Expenses incurred by the Executive Director, Secretary or Counsel must be approved by either the Chairman or the Treasurer of the Authority.
5. Expense Reports submitted by a member of the Authority must be approved by either the Treasurer or Chairman of the Authority. The Chairman and the Treasurer may not approve their own Expense Report.
6. It is important that all expenses be adequately documented on the Expense Report including,

Date(s) of travel,  
Purpose of travel,  
Location/Destination,

~~In the case of business entertainment, the purpose and the participants.~~

7. In cases of local travel in Authority Owned Vehicles, Expense Reports must include only a general description of the purpose of the travel - i.e., daily travel between the Sturgeon Point and Van De Water Treatment Plants. Toll and parking receipts must be attached and include dates.

8. Requests for reimbursement beyond the 60 day deadline are treated as wages under IRS rules and will be included in the employee's paycheck and taxed accordingly.

**ERIE COUNTY WATER AUTHORITY  
HR Policies/Procedures**

**Re:           TIMEKEEPING**

**Policy No.:   29.0**

**Application: All Employees**

**Amended:   ~~N/A~~ 2/7/19**

**PURPOSE**

To provide the Authority with adequate and consistent documentation of the number of hours or days worked by each employee. Adequate timekeeping is essential to and required by the New York State and Local Retirement System to ensure members receive accurate service credit for days worked.

**POLICY**

All Authority employees represented by ~~AFSCME Local 930~~ the Brotherhood of Western New York Water Workers -are required to use time clocks. ~~The exception to this is the Bill Collector, who is located at the Elliott Square Building. He will be required to follow the procedures for CSEA employees, outlined below.~~ Benefit time is reported on daily crew tickets by supervisors. (Exhibit A)

All employees represented by Local 1000 of the CSEA, ~~except unit heads in Mapping & Records, Drafting, and Meter Shop,~~ are required to utilize ~~sign-in~~ daily time sheets which document the number of hours worked each day and any benefit time used. (Exhibit A) (Exhibit B)

~~Managerial and confidential employees~~ Non-represented employees in pay grade ~~828E~~ and below, ~~except the supervising Stenographic Secretary at the Service Center,~~ are required to ~~utilize sign-in sheets~~ complete biweekly time sheets which document the number of hours worked each day and any benefit time used. (Exhibit C)

Non-represented employees in pay grade 29E and above are required to complete a biweekly time sheets which document the number of days worked during the biweekly period and any benefit time used. (Exhibit D)

Part-time employees in unclassified, hourly positions are required to report the number of hours worked during the biweekly pay period. (Exhibit E)

Overtime hours are recorded on separate documents discussed in the Overtime Policy.

~~Managerial and confidential employees above pay grade 8 are not subject to timekeeping requirements.~~

## **PROCEDURES**

### **CSEA ~~& Managerial and Confidential~~ Employees ~~Designated Above~~**

1. All employees must sign in when they begin work, and out at the end of the day.
2. Unproductive time (i.e., vacation, sick leave, personal leave) should be noted on the ~~sign-in~~time sheet.
3. ~~All sign-in~~Time sheets will be kept in a designated area within the department or another centrally located area. No employee will keep his or her own timesheet separate from other employees or at their workstation.
4. Employees may not leave the facility during their fifteen\_ minute break periods without permission from their immediate supervisor.
5. At the end of the ~~pay period~~ day, each employee will indicate the number of hours worked ~~each day~~ and sign the sheet. (Exhibit A)
6. The Unit or Department Head will review each sheet for accuracy, sign it and forward it to the Payroll Department.
7. Payroll will review the ~~sign-in~~time sheets for completeness and verification of benefit time used.

### **AFSCME Brotherhood of Western New York Water Workers Employees**

1. All employees will punch in at the later of the beginning of their shift or when they report for work, and out at the end of their shift.
2. If an ID card is lost or forgotten, ~~the employee should sign in with~~ the General Crew Chief or ~~on the designated form with~~ the Water Treatment Plant Operator Crew Chief must complete a no-punch report to be signed by the employee and the supervisor. Excessive instances of lost or forgotten timecards will be treated as a failure to punch and appropriate action will be taken.
3. ~~Logs or sign-in forms should be forwarded to Payroll daily. In and out punches are reconciled to Daily Crew Tickets by the Payroll Department~~ are also prepared to record hours worked, supplemental rate codes, and benefit time and are signed by the employees and their supervisors.



Non-represented Employees

1. Each non-represented employee will complete and sign the appropriate form for the entire biweekly period.
2. The Unit or Department Head will review each sheet for accuracy, sign it and forward it to the Payroll Department.
3. Payroll review the time sheets for completeness and verification of benefit time used.

Entered  
By:

# ERIE COUNTY WATER AUTHORITY

## Daily Crew Ticket

Work Date: \_\_\_\_\_  
Crew: \_\_\_\_\_

Clock No.	Description of Job and/or Employee Name	Shift	Additional Rate Codes	Hours Worked	Unit No.	EC/OWIP Cap Budget #	Benefit Time

**EXHIBIT A**

To be Signed by the Employee:

I hereby certify I was employed in the work described above for the period specified and that I am justly entitled to compensation for personal services for the time specified and was employed in and actually performed the proper duties of such indicated position, assignment and employment

Clock No.	Employee Signature	Clock No.	Employee Signature	Vehicle No.	EC/OWIP Hrs. Number	EC/OWIP Trk Hours

<p>To Be Completed By Supervisor and Department Head:</p> <p>I hereby certify that the above named persons were employed in the work described above for the periods specified, and that each is entitled to compensation for personal services for the total hours indicated and each was employed solely in and has actually performed the proper duties of such indicated position and employment.</p>	<p style="text-align: center;">Signed/Date:</p> <hr/> <p style="text-align: center;">Countersigned/Date:</p>
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# ERIE COUNTY WATER AUTHORITY

## Daily Time Sheet

Signed by the Employee: I hereby certify that I was employed for the period specified and that I am justly entitled to compensation for personal services for the time specified and was employed in and actually performed the proper duties of my position, assignment and employment. I understand that I will not be compensated for the hours worked during my approved, regularly scheduled shift and that all overtime payments must be approved on the appropriate form.							Work Date:	
							Unit:	
Emp. No.	Employee Name	Employee Signature	Time				Hours Worked	Benefit Time or OWIP No.
			In	Out	In	Out		

EXHIBIT B

Vehicle		OWIP No.	To Be Completed By Supervisor and Department Head:	
No.	Hrs.			
			I hereby certify that the above named persons were employed in the work described above for the periods specified, and that each is entitled to compensation for personal services for the total hours indicated and each was employed solely in and has actually performed the proper duties of such indicated position and employment.	
			Signed/Dated	
			Countersigned/Dated	

**ERIE COUNTY WATER AUTHORITY  
BI-WEEKLY TIME SHEET**

Name \_\_\_\_\_

Pay Date \_\_\_\_\_

Emp. No. \_\_\_\_\_

**Hours Worked**

Dates

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Sat	Sun	Total	OWIP # or Benefit Time

EXHIBIT C

Employee Signature \_\_\_\_\_

Date \_\_\_\_\_

Approved By \_\_\_\_\_

Date \_\_\_\_\_

**ERIE COUNTY**



**WATER AUTHORITY**

\_\_\_\_\_  
Employee No.

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
Payroll Period

I certify that during the above period I worked sufficient hours, except as noted below, to fulfill the obligations of my position at the Authority:

Days Worked:

\_\_\_\_\_

Sick Time Used:

\_\_\_\_\_

Hours & Dates

Vacation Time Used:

\_\_\_\_\_

**EXHIBIT D**

Hours & Dates

Personal Time Used:

\_\_\_\_\_

Hours & Dates

Other:

\_\_\_\_\_

Hours & Dates

(holiday, court leave, jury duty, death in family, etc)

TOTAL:

\_\_\_\_\_

Days

\_\_\_\_\_

Signature

APPROVED:

\_\_\_\_\_

\_\_\_\_\_  
EMP NO

\_\_\_\_\_  
NAME

\_\_\_\_\_  
PAYROLL PERIOD

I certify that the payroll information below is accurate:

Total Hours Worked:

\_\_\_\_\_  
**EXHIBIT E**

\_\_\_\_\_  
Signature

APPROVED: \_\_\_\_\_

# EXHIBIT E

**ERIE COUNTY WATER AUTHORITY  
HR Policies/Procedures**

**Re: BEREAVEMENT LEAVE**

**Policy No.: 42.0**

**Application: ~~Managerial/Confidential~~ All  
Employees**

**Amended: ~~05/03/05~~  
2/7/19**

**PURPOSE**

To define the circumstances under which an employee may be compensated for time lost from work due to a death in the family.

**POLICY**

It is the policy of the Authority to provide a paid leave to a regular, full-time employee in the event of a death in the employee's family in accordance with the procedures described below. Bereavement leave pay does not apply to any period of time in which an employee was not scheduled to work.

**PROCEDURE**

1. Upon the death of the current ~~husband, current wifespouse or domestic partner, son, daughter, father, mother, brother, sister,~~ current father-in-law, current mother-in-law, grandchild, ~~or~~ grandparent, natural, foster or step: child, parent, brother, or sister of an employee, a leave of absence shall be granted for not more than ~~five (5)~~four (4) consecutive working days including holidays beginning with the date of death of the relative, ~~and ending with the day of the funeral and/or memorial service. The employee shall be paid only for his or her scheduled work days and not for his or her days off occurring within such consecutive five-day period. The days must be used within fourteen (14) days of the date of death.~~
  
2. ~~For an uncle, aunt, current brother in law, current sister in law, niece or nephew whose permanent residence is with the employee and who has been a true member of the employee's household, an employee will be granted a leave of absence with pay of not more than two (2) working days beginning with the date of death. A leave of absence shall be granted for not more than two (2) consecutive days including holidays beginning with the date of death of the relative and ending with the day of the funeral and/or memorial service. The employee shall be paid only for his or her scheduled work days and not for his or her days off occurring within such consecutive two-day period.~~



32. For an uncle, aunt, son-in-law, daughter-in-law, current brother-in-law, current sister-in-law, niece or nephew, ~~not a member of the employee's immediate household step-mother-in-law, or step-father-in-law, of an employee,~~ a leave of absence may be granted for the day of the funeral and/or memorial service.
4. ~~In all cases, leave will be granted only upon the employee attending the funeral and/or memorial service.~~
53. The employee shall notify his or her immediate supervisor of any such absence at the earliest opportunity prior to the time he/she is scheduled to report for work. He/she shall state the reason for such absence and the number of days he/she will be necessarily absent from work because of such death.
64. Bereavement leave pay will not be paid in addition to any other allowable pay for the same day, such as holiday pay or sick leave pay. However, if a death occurs in an employee's family while the employee is on vacation, additional vacation days may be granted to compensate for those days used as bereavement leave.
75. Bereavement leave shall not apply to any period of time in which an employee is not scheduled to work.