



**OFFICE OF THE  
CONTROLLER**

**CITY OF PHILADELPHIA  
PENNSYLVANIA**

**WATER DEPARTMENT**

**AUDITOR'S REPORT**

**FISCAL 2001**

**Jonathan A. Saidel  
City Controller**



# CITY OF PHILADELPHIA

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JONATHAN A. SAIDEL  
City Controller  
ALBERT F. SCAPEROTTO  
Deputy City Controller

September 12, 2003

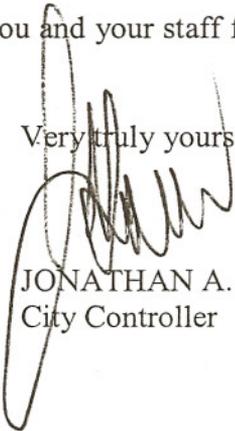
Kumar Kishinchand, Commissioner  
Philadelphia Water Department  
ARAMARK Tower, 5<sup>th</sup> Floor  
1101 Market Street  
Philadelphia, PA 19107

We have examined the financial affairs and operations of the Water Department for the fiscal year 2001 pursuant to the requirements of Section 6-400 (c) and (d) of the Philadelphia Home Rule Charter. A synopsis of the results of our work is provided in the executive summary to the report.

We discussed our findings and recommendations with your staff and included your written response to our comments as part of the report. Our recommendations have been numbered to facilitate tracking and follow-up in subsequent years. We believe that, if implemented by management, these recommendations will improve internal controls and the effectiveness and efficiency of the Water Department's operations.

We would like to express our thanks to you and your staff for the courtesy and cooperation displayed during the conduct of our work.

Very truly yours,

  
JONATHAN A. SAIDEL  
City Controller

cc: Honorable John F. Street, Mayor  
Honorable Anna C. Verna, President  
and Honorable Members of City Council  
Members of the Mayor's Cabinet

## EXECUTIVE SUMMARY

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### Purpose

We examined the financial affairs of the Philadelphia Water Department (PWD) as part of our audit of the city's general-purpose financial statements, to determine whether management's internal controls over accountability of financial resources, safeguarding of assets, and compliance with certain laws and regulations were suitably designed and placed in operation.

### Background

The PWD was established by the Philadelphia Home Rule Charter to operate and maintain the city's water supply, storm water and sewage systems and wastewater treatment plants. It also investigates and adopts methods for improving the water supply quality and fixes and regulates rates for supplying water and disposing of sewage. To carry out these responsibilities during fiscal year 2001, the PWD received operating and capital appropriations of \$209.6 million and \$236.8 million, respectively. Not including amounts collected by the city's Water Revenue Bureau, revenues for fiscal year 2001 were estimated to be approximately \$39.2 million. At the end of fiscal year 2001, exclusive of real property and infrastructure, the PWD reported that it held assets totaling \$38.9 million.

### Results In Brief

We noted the following internal control conditions that detract from the ability of the PWD to adequately safeguard its assets and efficiently carry out its responsibilities.

#### Vehicles Assigned To Employees With Take Home Privileges

At the time of our review, the PWD had 552 passenger vehicles in its fleet inventory. Of this amount, 135 vehicles were permanently assigned to employees with take home privileges. A random sample of 19 employees was selected to test the department's policies and procedures for assigning vehicles to employees and ensuring compliance with vehicle usage reporting requirements for tax reporting purposes. We were informed that the PWD did not comply with Administrative Board Rule No. 34, *Regulations Pertaining To Take Home Privileges For All City Sedans*. For the vehicles assigned to all sample employees, justification records were not prepared and approved by the water commissioner and the Administrative Board. We also noted that vehicle usage reporting was not always accurate. These conditions could contribute to unnecessary vehicle assignment, an excessive passenger vehicle fleet, unnecessary associated cost, and the underpayment of personal income taxes.

#### Petty Cash Controls

During fiscal 2001, shortages existed for two months and overages existed for nine months in the department's Administration Petty Cash Fund. The overages occurred because the Fund was reimbursed for disbursements that were not made. This practice violates Finance standard accounting procedure and increases the risk for misappropriation.

**Unnecessary Encumbrances**      The department's procedures for reviewing and closing unnecessary encumbrances are ineffective. We identified \$2.1 million in Water Operating Fund and \$770,000 in Water Capital Fund encumbrances with no payment activity for at least one year. Unnecessary encumbrances that remain open needlessly reserve budgetary funds and distort the city's financial statements.

**Employees' Performance Evaluations**      We found no calendar year 2000 performance evaluations on file for five of 13 permanent civil service employees tested. As a result, these employees were not provided with a current written evaluation of their work performance. Such documentation can be used by the department to support salary increases and decreases and by the employee to obtain extra points on promotional examinations.

**Status of Prior Year Findings**      We commend management for implementing many of our prior year recommendations and improving internal control over petty cash and billings for wastewater and other services. However, conditions previously noted regarding the calculation of shift differential pay and documentation supporting the authorization of overtime continue to exist. We noted that four of 13 sample employees were compensated incorrectly for shift differential time and overtime worked by three of five sample employees was verbally authorized but not documented.

**Recommendations**      To minimize the risk of unnecessary vehicle assignment and to ensure compliance with fringe benefit income tax reporting requirements, we recommend that management:

- Comply with Administrative Board Rule No. 34 and for each vehicle assignment justify in writing the basis for assigning the vehicle to an employee with take home privileges.
- Ensure that every employee using a city-owned vehicle with take home privileges submit an accurate quarterly vehicle usage report.
- Make managers who assign vehicles to employees responsible for collecting vehicle usage reports and reviewing them for accuracy.
- Make the compliance administrator responsible for verifying on a test basis the accuracy of reported vehicle usage prior to submitting the data to Finance.

To ensure proper petty cash reimbursement and reduce the risk of misappropriation, we recommend that:

- The fund custodian only request petty cash reimbursement for disbursements that were made.
- Fund shortages and overages be investigated and resolved timely. They should not be carried forward to the subsequent month's fund reconciliation. All overages should be returned to Finance.

To ensure that only valid encumbrances remain open, we recommend that the department exercise greater care when reviewing open encumbrances. Those lacking valid purchase commitments should be closed.

To ensure that every permanent civil service employee receives an annual performance evaluation, we recommend that management designate someone in the department's Human Resources Division to oversee the completion and filing of annual performance evaluations for all of the department's permanent civil service employees.

To ensure that all employees are compensated correctly for shift differential time, we continue to recommend that management unify shift differential rules and disseminate the rules to all employees who process payroll.

To reduce the risk of making unauthorized overtime payments, we again recommend that management require unit supervisors to document, before or after the fact, all overtime work that they authorize.

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## INTRODUCTION

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### **BACKGROUND**

#### Powers and Duties

The Philadelphia Home Rule Charter established the PWD which is one of the operating departments under the direction of the managing director. The department's responsibilities include:

- Operating and maintaining the city's water supply and stormwater system. This includes constructing, maintaining, repairing and improving the city's water supply facility.
- Operating and maintaining the city's sewage system and wastewater treatment plants.
- Investigating and adopting methods for improving the quality of the water supply.
- Fixing and regulating rates and charges for supplying water and sewage disposal services.

#### Management

The water commissioner oversees and directs a staff of about 2,100 employees, most of whom are appointed through civil service procedures. For budgetary purposes, the PWD's operations are divided into six divisions as shown on the department's organization chart on page 2.

#### Financial Resources

Management has responsibility for establishing and maintaining controls to safeguard the financial resources for which it is accountable. Safeguarding controls are designed to (1) prevent or timely detect unauthorized acquisition, use, or disposition of assets, (2) ensure the reliability of financial reporting and (3) to comply with applicable laws and regulations. During fiscal year 2001, management of the PWD was accountable for the following appropriations, revenues and assets (exclusive of real property and infrastructure):

**Appropriations:**

Water Operating Fund	\$209,643,391
Water Capital Fund	236,819,000

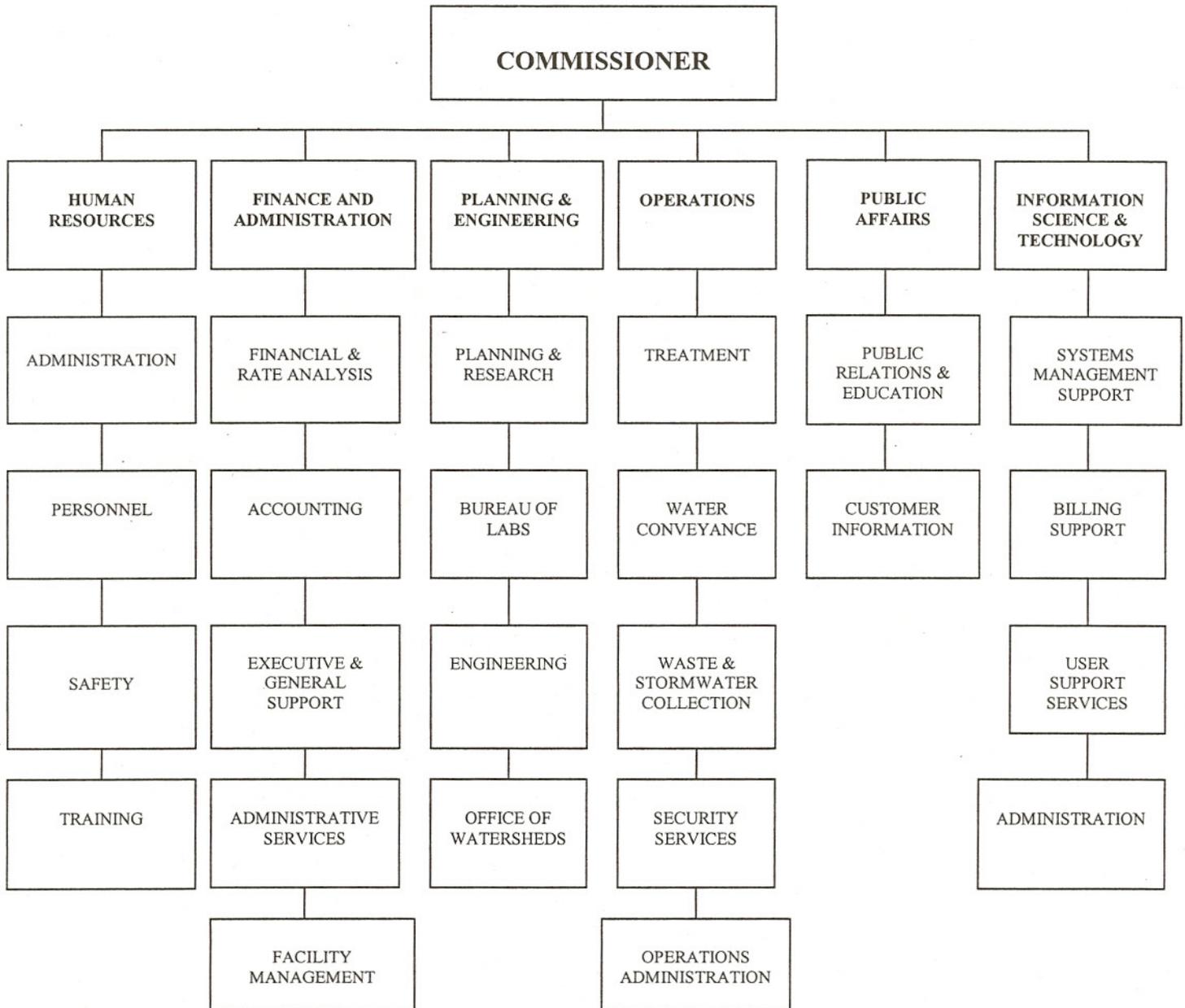
**Revenues:**

Non-Tax Revenue	\$25,288,000
From Other Governments	7,000,000
From Other Funds	7,000,000

**Agency Assets (Year-End Balances):**

Petty Cash	\$60,000
Accounts Receivable	937,026
Materials & Supply Inventory	14,255,435
Personal Property	23,648,949

**ORGANIZATION CHART  
PHILADELPHIA WATER DEPARTMENT**



Source: Mayor's Operating Budget for fiscal year 2001



# CITY OF PHILADELPHIA

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JONATHAN A. SAIDEL  
City Controller  
ALBERT F. SCAPEROTTO  
Deputy City Controller

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL

We annually audit the general-purpose financial statements of the City of Philadelphia, Pennsylvania as of and for its June 30 fiscal year end and issue a report thereon. Those statements include financial transactions of various city departments and agencies. We conduct our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we perform centralized and departmental tests of the City of Philadelphia's compliance with certain laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

Our consideration of the Water Department's compliance with certain laws, regulations and contracts was limited to tests of certain assets, revenues, and appropriation activity during fiscal year 2001. Grant compliance was tested and reported as part of our single audit in accordance with OMB Circular A-133. The results of our departmental tests disclosed no instances of noncompliance by the Water Department that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we consider the internal control over financial reporting for the City of Philadelphia's centralized system, as well as for those systems in place at each department or agency, in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting.

C I T Y O F P H I L A D E L P H I A  
OFFICE OF THE CONTROLLER

Our consideration of the Water Department's internal control over financial reporting was limited to determining if its control components for certain assets and appropriation activity were suitably designed and placed in operation during fiscal year 2001 and would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the Water Department's internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We noted no matters involving the Water Department's internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the Water Department's internal control over financial reporting, which are described in the accompanying findings and recommendations section of the report.

This report is intended solely for the information and use of the management of the City of Philadelphia, the Water Department, and City Council and is not intended to be and should not be used by anyone other than these specified parties.

August 23, 2001

  
ALBERT F. SCAPEROTTO, CPA  
Deputy City Controller

## FINDINGS AND RECOMMENDATIONS

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### **VEHICLES ASSIGNED TO EMPLOYEES WITH TAKE HOME PRIVILEGES**

At the time of our review, the PWD had 552 passenger vehicles in its fleet inventory. Of this amount, 135 vehicles were permanently assigned to employees with take home privileges. We selected for testing a random sample of 19 employees who were assigned a department vehicle to determine that: (1) the assignment was either initially approved by the city's Administrative Board or by department management based on approval criteria established by Administrative Board Rule 34, *Regulations Pertaining To Take Home Privileges For All City Sedans*, (2) each employee was filing accurate quarterly reports of their commuting use to ensure that they were credited with the appropriate fringe benefit income amount for tax reporting purposes.

#### Vehicle Assignment Justification Not Documented

Administrative Board Rule No. 34 authorizes certain elected and appointed individuals such as the water commissioner and deputy commissioners to use city-owned vehicles with take home privileges. The Administrative Board based upon written justification and department head recommendation must approve all other vehicle assignments. Administrative Board Rule No. 34 provides criteria for the Administrative Board to follow in approving vehicle assignments. We were informed that the department did not comply with the requirements of Administrative Board Rule No. 34. For the vehicles assigned to the 19 sample employees, justification records were not prepared and approved by the water commissioner and the Administrative Board.

We were told that the PWD follows an informal policy of assigning vehicles to all heads of divisions and plant managers. Plant managers, with the commissioner's initial approval, assign vehicles to supervisory employees and employees responsible for off-duty emergency calls. Such an informal policy could contribute to unnecessary vehicle assignment; an excessive passenger vehicle fleet; and, unnecessary associated cost not to mention the potential liability on the part of the city for accidents involving such vehicles. We therefore recommend that management comply with Administrative Board Rule No. 34 and for each vehicle assignment justify in writing the basis for assigning the vehicle to an employee with take home privileges. [1128.01]

#### Vehicle Usage Reporting Not Always Accurate

Accounting Directive No. 138 requires each department to complete and forward to Finance a quarterly report of vehicle usage. Finance uses the information to apply a \$3 per day (\$1.50 each way) auto allowance credit to the employees who are required to pay income taxes on it in accordance with an Internal Revenue Service regulation. Our test of vehicle usage reporting by the 19 sample employees for the second quarter of calendar year 2001 revealed that one employee did not file a vehicle usage report, while three other employees underreported their vehicle usage by up to eight days. We noted no exceptions with the fringe benefit credits applied by Finance for the vehicle usage reported by the sample employees.

The department's procedures for tracking vehicle usage could be improved. Currently, the department's compliance administrator confers with various managers and the fleet maintenance supervisor to update the department's list of employees who should be filing quarterly vehicle usage reports. A memorandum is then sent to the employees requesting the usage information for their assigned vehicle. We were informed that about 70 percent of the employees do not respond to the memorandum causing the compliance administrator to calculate the vehicle usage for their vehicle. The compliance administrator does not review the vehicle usage reports submitted by the remaining employees unless the reported usage appears to be unreasonably low.

Employees who fail to report or underreport their vehicle usage evade paying taxes on the related unreported or underreported fringe benefit income. Therefore, to ensure accurate vehicle usage reporting, we recommend that management: (1) Ensure that every employee using a city-owned vehicle with take home privileges submit an accurate quarterly vehicle usage report. [1128.02] Employees who fail to submit their quarterly reports on time should not be granted the privilege of using city-owned vehicles. (2) Make managers who assign vehicles to employees responsible for collecting and reviewing for accuracy the vehicle usage reports submitted by their employees prior to giving them to the compliance administrator. (3) Make the compliance administrator responsible for verifying on a test basis the accuracy of reported vehicle usage prior to submitting the data to Finance.

### **PETTY CASH CONTROLS**

The department's Administration Petty Cash Fund did not reconcile to its \$7,700 authorized amount for eleven months of fiscal 2001. Our review of monthly fund reconciliations disclosed fund shortages of \$4.02 and \$223.44 for two months and fund overages that ranged from \$9.08 to \$1,298.31 for the remaining nine months.

Fund overages, which were more prevalent, occurred because the custodian requested and was reimbursed for disbursements that were not made. This practice, which violates Finance standard accounting procedure, increases the risk for misappropriation. At the time of our review, \$622.46 in overages had been returned to Finance. It is apparent that shortages or overages, once detected, are not resolved timely.

To ensure proper petty cash reimbursement and reduce the risk of misappropriation, we recommend that:

- The fund custodian only request petty cash reimbursement for disbursements that were made.
- Fund shortages and overages be investigated and resolved timely. [1128.03] They should not be carried forward to the subsequent month's fund reconciliation. All overages should be returned to Finance.

## **UNNECESSARY ENCUMBRANCES**

Our review disclosed a number of open prior years' encumbrances with no payment activity for at least one year. We identified \$2.1 million of such inactive encumbrances in the Water Operating Fund, of which \$1.6 million was subsequently closed. The department also acknowledged an additional \$770,000 of inactive prior years' encumbrances in the Water Capital Fund that should be closed.

The department's procedures for reviewing and closing unnecessary encumbrances are ineffective. It requested at the end of fiscal 2001 that Finance hold open almost all of the \$1.6 million in encumbrances that was subsequently closed as a result of our review. We were informed that the inactive encumbrances were held open because vendors in the past were known to be problematic. According to Finance, an encumbrance should be held open only when there is a valid payment obligation pending against it.

Unnecessary encumbrances that remain open needlessly reserve budgetary funds and distort the city's financial statements. We recommend that the department exercise greater care when reviewing open encumbrances to ensure that those that remain open have valid purchase commitments against them. [1128.04]

## **EMPLOYEES' PERFORMANCE EVALUATIONS**

Civil Service Regulation 23.033 requires that annual performance evaluations be prepared for all permanent civil service employees. Our review found no calendar year 2000 performance evaluations on file for five of 13 sample employees tested. For two of the five employees, the most recent performance evaluations on file were for calendar years 1995 and 1997. Another employee, who had been with the department since 1999, had only a five-month probation performance evaluation on file. As a result, these employees were not provided with a current written evaluation of their work performance. Such documentation can be used by the department to support salary increases and decreases and by the employee to obtain extra points in promotional examinations.

It is our understanding that no one within the department is responsible for ensuring compliance with the civil service regulation. We recommend that management designate someone in the department's Human Resources Division to oversee the completion and filing of annual performance evaluations for all of the department's permanent civil service employees. [1128.05]

## **STATUS OF PRIOR YEAR FINDINGS**

As part of our current year review, we followed up on conditions brought to management's attention in the prior year report. We will continue to pursue these conditions and report on them until management takes corrective action or until changes occur, making our recommendations obsolete.

Checks Made Payable to Cash

We commented in our prior report that we observed three petty cash checks for \$50 each payable to "cash". The Administration Petty Cash Fund custodian wrote the checks payable to "cash" to obtain currency for small purchases. Drawing checks to "cash" should be prohibited to prevent checks from being easily negotiated by unauthorized individuals. We recommended that cash be obtained by drawing checks in the name of the custodian. During our current review, we did not observe any petty cash checks made payable to "cash". We consider this finding resolved. [1028.01]

Fund Reconciliation Procedures

We previously mentioned that ten out of 12 Consent Decree Petty Cash Fund reconciliations did not include the date and signature of the employee designated to reconcile the fund. Also, all 12 reconciliations did not contain the date and signature of the employee responsible for reviewing the reconciliations. Dating and signing the reconciliations after their preparation and review promotes accountability. We recommended that employees responsible for preparing or reviewing fund reconciliations date and sign them. The monthly fund reconciliations for fiscal 2001 were dated and signed by the preparer and reviewer. We consider this finding resolved. [1028.02]

Wastewater and Other Service Billings

We previously reported that no one independently reviews bills for wastewater and other services provided to local area townships and municipalities. The absence of such a review exposes the department to a higher degree of risk for undetected mistakes. We recommended that someone independent of the billing process perform such a review. Our current internal control review revealed that the utility planning and analysis manager reviews the bills before they are mailed. We consider this finding resolved. [1028.03]

Shift Differential Pay

We previously reported that some department employees were compensated incorrectly for shift differential time. In response management stated that its Human Resources Division was looking into unifying shift differential policy for the department.

During our current review, we noted again that four of 13 sample employees tested were compensated incorrectly for shift differential time. Two of the employees were overpaid, while the other two employees were underpaid by immaterial amounts for the pay periods tested. We again attribute the errors to inconsistent shift differential rules among the department's operating units.

Although the department's shift differential payroll cost for fiscal 2001 was negligible, we continue to believe that compensating employees incorrectly, especially underpayments, could adversely affect their morale and contribute to low productivity. Therefore, we continue to recommend that management unify shift differential rules and disseminate the rules to all employees who process payroll. [1828.01]

Overtime Authorization

We previously commented that some operating units of the department did not document verbal authorization of their employees' overtime work. Our current review again revealed that overtime work was verbally authorized, without documentation, for three of five sample employees from different units of the department.

In its prior response, management stated that it would be impossible to authorize in writing employees' overtime work in emergency situations. We do not disagree with management. However, to prevent improper payments all compensated employee time should be properly authorized. Therefore, although the initial authorization for overtime work might be verbal under certain circumstances, it must be subsequently documented to ensure accountability. We again recommend that management require unit supervisors to document, before or after the fact, all overtime work that they authorize. [1828.4]

Petty Cash Expenses

We previously reported that the department was improperly using the Administration Petty Cash Fund for payroll expenses. Our current review, which included scanning fiscal 2001 cancelled petty cash checks, revealed no disbursements for payroll. The fund's custodian also informed us that the practice had been stopped. We consider this finding resolved. [1928.10]

**RESPONSE TO AUDITOR'S REPORT**



**CITY OF PHILADELPHIA**

WATER DEPARTMENT  
ARAMARK Tower  
1101 Market Street  
Philadelphia, Pennsylvania 19107-2994

KUMAR KISHINCHAND, P.E.  
WATER COMMISSIONER

September 11, 2003

Jonathan A. Sidel  
City Controller  
Officer of the City Controller  
12<sup>th</sup> Floor, Municipal Services Building  
Philadelphia, PA 19102-1679

Re: Response to Draft Audit Report on Philadelphia Water Department for 2001 dated August 20, 2003

Dear Mr. Sidel:

Thank you for providing us with the opportunity to review and respond to your draft audit report and for providing us with additional time to respond to your findings. As usual your auditors were professional and courteous. We would however, like to make a few specific comments regarding the report and its findings:

**Page 5 Vehicle Assignments Not Justified**

All vehicles that are taken home have been properly reviewed by their Manager/supervisor and the Deputy Commissioner of Operations and approved according to the Water Department "take home" policy. However, to be certain there are no problems with the current listing we will review the current listing within the next 60 days. It should also be noted that not all of our vehicles are passenger vehicles.

**Page 5 Vehicle Reporting Not Always Accurate**

The vehicle taxable fringe benefit is still charged, even for those employees who do not submit their monthly usage report. Therefore no one evades paying taxes on this benefit. A non-filer will be charged the maximum usage in the quarter. The worst case cited as an example of under reporting was 8 days which is only \$4.80 in federal tax. (8 days X \$3 X .2 tax rate)

Although the suggestion regarding non-reporting is a logical one, it is also largely unnecessary. The overwhelming majority of the personnel assigned to vehicles with "take-home" privileges are key Managers and supervisors who have vehicles permanently assigned to them. The only time they don't take them to work is when they don't come to work such as when they are on vacation, holiday or sick time. When managers fail to file a report, we automatically charge them for the benefit for each day worked less any full days of paid vacation, holidays or sick time in the reporting period. We believe this is equitable and fully documented.

**Page 6 Petty Cash Controls**

It is impossible to return an overage in petty cash reconciliation in the month it occurs if the overage is only discovered by means of the reconciliation. The monthly bank statement is not received until the next month when the reconciliation takes place. In addition, we instruct our custodians to carry the overage an additional month in the reconciliation to ensure that the overage is genuine; since it is very difficult to retrieve an overage once it is deposited with the Revenue Department. You should also note that certain overages are unavoidable. For example, we send a petty cash check with an order for a

Jonathan A. Saidel  
September 11, 2003  
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technical manual from a publisher, and in the next month the publisher returns the check because it is out of print. The Finance reimbursement causes an overage.

**Page 7 Unnecessary Encumbrances**

The Water Department has 22% of all of the City's payment voucher and encumbrance activity, more than any other department. Yet, we request only a small percentage of our encumbrances remain open. This should indicate that we are exercising prudent judgment in our discretion to requesting encumbrances to remain open. Each year we poll our managers to determine which encumbrances are likely to have activity beyond the closing date. Obviously, they cannot predict each and every purchase activity with 100% certainty. But we believe our process is a reasonable one and does not result in unnecessary encumbrances. Again, because of the cumbersome authorization system, it is very difficult to pay a vendor once a purchase order is closed.

**Page 7 Employee's Performance Evaluations**

We agree that employee's performance evaluations should be issued each year. This finding is somewhat mitigated by the fact that many ratings are pass or fail only and the prior year's evaluation stays in effect if there is none in the current period. Nonetheless, I have directed the General Manager of Human Resources to assign someone on his staff to follow up with PWD personnel who have not completed filling out their employee's evaluations.

**Page 8 Shift Differential**

We agree that shift differential is handled differently in various units throughout PWD's various operating units. Some units have considered the minor rearrangement of employee hours as a rearrangement of the shift for the employee's convenience. Other units have provided the minor compensation for the minor shift differential pay. The question would appear to whether the shift was done as a convenience to the employee or the employer. We have discussed this matter further with our personnel and labor relations experts and they believe it would be unwise to attempt to unify the application of these policies without discussing them during the contract negotiations.

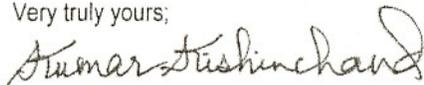
**Page 9 Overtime Authorization**

We agree that all overtime should be properly approved, in advance. In fact, according to PWD policy, any overtime not properly approved, in advance, will not be authorized by the supervisor on the time sheet or time card. Occasionally, unauthorized overtime is denied or crossed off the time card because it was not approved in advance. We therefore consider the supervisor's review and approval of the timesheet as an adequate attestation that the overtime was properly approved.

This concludes our comments. We would appreciate their inclusion in the final report. We do not believe an exit conference will be necessary.

Thank you for your attention in this matter.

Very truly yours;



Kumar Kishinchand  
Water Commissioner

cc: Anthony Radwanski, Deputy City Controller  
Marian Tkaczuk, Audit Administrator  
E. Ray Zies, First Deputy Director of Finance  
Michelle Lai, Department of Finance  
Francis Dougherty, Managing Director's Office

