II. Accomplishments

Administrative

2019

In addition to employee/contractor on-line training, OPI, in conjunction with the County's Purchasing Unit, developed on-line ethics training for Resources. This training is intended for approximately 3,900 full-time County employees through the Department of Human Services. During 2019, OPI maintained the on-line ethics training course, which is readily calculated and are included below.

Examples of certain recurring auditing and monitoring activities

- g) Compare risk factors of the auditable units in County, is from 0.00 to 3.00.
- f) Calculate an overall risk factor for each auditable Activities

Reliability and integrity of financial and operational information are timely, relevant and accurate. Liabilities are minimized and laws are complied with. Financial and operational reports are timely, relevant and accurate. Liabilities are minimized and laws are complied with.

To ensure independence from County operations, the Monroe County Charter established a separate entity called the Office of Public Integrity (OPI). OPI is an independent oversight entity that operates outside the County Executive, County Controller, Internal Audit Manager, and Fiscal Coordinator for the Office of Mental Health and the Office of Human Services. OPI is located in the Times Square Building, away from all other County operations.

OPI's mission is to prevent and detect inappropriate use of County resources. OPI's purpose is to protect the public interest and to improve the effective and efficient use of County resources. OPI is an independent oversight entity that operates outside the County Executive, County Controller, Internal Audit Manager, and Fiscal Coordinator for the Office of Mental Health and the Office of Human Services. OPI is located in the Times Square Building, away from all other County operations.

OPI's scope also includes any concerns received from County employees or members of the public. OPI can also receive complaints from outside the County, such as members of the public or businesses that do business with the County or that might have concerns related to the County's operations. OPI can also receive complaints from organizations, such as the Monroe County Water Authority, and 1 was referred to the department for corrective action.

Regardless of the method used to contact OPI, OPI is committed to safeguarding the confidentiality of its complainants, informants, and witnesses. Any questions regarding OPI's investigations are welcome, with the exception of those involving sensitive information, such as personal information.

Mary Sue has served various multi-agency units and committees, including the Monroe County Command Center, Crime Laboratory, and Laboratory. She has also been an executive member of the New York Welfare Investigative Unit and the Law Enforcement Training Center. In addition, she has been a member of the Monroe County Water Authority, and 1 was referred to the department for corrective action.

In August 2019, Investigator John Melville completed training and received a certification in Investigation and Confidentiality regarding its complainants, informants, and witnesses. He has served as an Investigator for 12 years and has worked for the Monroe County Department of Human Services after 23 years.

Major Crimes Investigator for the Sheriff's Office before retiring to the Office of Public Integrity using the following methods:
- To the New York State Division of Human Rights for corrective action.
- To the department for corrective action and 1 was referred to the department for corrective action and 1 was referred to the department for corrective action.
- To the Office of Public Integrity for corrective action.
- To the New York State Investigation Bureau for corrective action.
- To the department for corrective action.
- To the Office of Public Integrity for corrective action.
- To the department for corrective action.

Eric Leinenbach, a Certified Inspector General Auditor, has served as an investigator for 12 years and has worked for the Monroe County Department of Human Services after 23 years. He has served as an Executive Board member of the New York Welfare Investigative Unit and the Law Enforcement Training Center. In addition, he has been a member of the Monroe County Water Authority, and 1 was referred to the department for corrective action.

In addition to employee/contractor on-line training, OPI, in conjunction with the County's Purchasing Unit, developed on-line ethics training for Resources. This training is intended for approximately 3,900 full-time County employees through the Department of Human Services.
f) Calculate an overall risk factor for each auditable unit.
   Upon multiplying the significance of each risk attribute by the magnitude and likelihood of occurrence, a risk factor is created by which every auditable unit can be ranked for risk within the County. The risk factor scale, intrinsic to Monroe County, is from 0.00 to 3.00.

g) Compare risk factors of the auditable units in order to identify the areas of highest risk.
   Auditable units with risk factors that approach 3.00 should be included on the annual audit plan, unless the auditable unit was recently audited and contained no significant findings.

Future Activities

OPI will continue to 1) provide training on ethics to County employees and contractors, 2) conduct risk and control assessments with departments, 3) perform audits of County operations and contractors, and 4) perform investigations of suspected misconduct, fraud, and unethical behavior. Future audits could include, but not be limited to, the following areas, as highlighted through risk assessment: the procurement process, construction projects, emergency medical services, fire districts, the Public Safety Training Center, cell towers, fuel purchases, revenue-producing functions, travel expenses, and a cost-recovery audit of utility expenses.

OPI plans to perform audits involving at least 6 county departments in 2021.

Submitted by:

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Director, Certified Inspector General

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whistleblower@monroecounty.gov
The inherent and unique responsibility of the Office of Public Integrity is to follow-up and respond to any concerns that are reported through the County’s hotline. However, to maximize its effectiveness, OPI also takes a proactive approach in mitigating the various financial and operational risks to Monroe County. To accomplish this, OPI uses a comprehensive approach to risk assessment that includes OPI’s knowledge of County operations, prior audit results, and management’s immediate concerns. For purposes of this section, management is defined as any employee or elected official of Monroe County, who is responsible for establishing policy or providing services to the public.

Risk Assessment
Risk assessment is one of the five essential internal control components for any entity. For management, assessing risk can allow them to identify and implement internal controls that are most cost-efficient in minimizing those risks. For auditors, assessing risk allows for the development of an annual audit plan which is logical, reasonable, and maximizes the effectiveness of available resources.

In order to assess risk, the following steps (italicized) are performed.

a) Determine management’s objectives.
The County’s objective, per its vision statement, is to make Monroe County a community of choice. To meet this objective, management strives to provide governmental services in an efficient manner so as to minimize the tax burden on County residents.

b) Identify risks related to management’s objectives.
Risk is defined as any event that could prevent management from meeting its objectives. Various risks that could prevent the County from meeting its objective of providing services in an effective and efficient manner. These risks are related to, but are not limited to, employees, vendors, customers, and the environment. These risks can potentially impact revenues, expenditures, assets, and services. While OPI can identify the general risks of each auditable unit, management is responsible for identifying and controlling all risks, especially those specific to their units.

c) Assess the magnitude of the risks.
Each risk has various attributes that can be quantified. Using data from the Budget Office and the Controller’s Office, OPI has quantified the magnitude of each of the eight risk attributes that have been included in Monroe County’s risk assessment. After quantifying the risk attributes, it becomes possible to compare the risks of auditable units.

d) Assess the likelihood of the risks.
In addition to magnitude, the likelihood of occurrence must be determined in order to have an overall sense of each risk and its relationship to other risks within the County. However, assessment of likelihood can be more subjective if historical data is not available. To date, an objective assessment of likelihood of each risk is pending.

e) Determine the significance and rank of each risk within the entity.
The significance of risks varies between entities that utilize risk assessment. The significance and rank of each risk depends on an entity’s objectives. Within the County, OPI has ranked the eight risk attributes as follows: 1) dollar amount of fees for service, 2) control over off-book accounts, 3) dollar amount of equipment and inventory, 4) number of employees, 5) dollar amount of appropriations, 6) type of customers, 7) type of service, and 8) dollar amount of federal and state aid.
Examples of certain recurring auditing and monitoring activities include:

• Residency requirements for employees who are not eligible for waivers.
• Confirming the MWDBE status of subcontractors listed on legislative referrals.
• Financial Disclosure forms for employees in management and professional positions.
• Compliance with equipment-use policies, including, but not limited to, vehicles and portable electronic devices.
• Compliance with County procurement policies, with emphasis on professional service contracts and publicly bid contracts.
• Inventory management of County assets, such as public safety equipment provided to Emergency Medical providers and Fire Districts.
• Inter-municipal agreements for functions such as the Public Safety Training Center, the 911 Center, cell towers, and fuel purchases.

During 2020, OPI completed 13 audits, and another 8 audits are active as of year end. The completed audits are as follows:

2. Contract with Keeler Construction Company for Highway Preventative Maintenance Project R6
3. Contract with Keeler Construction Company for Whitney Road Improvements
4. Contract with CP Ward for replacement of Clarkson-Parma Townline Road Bridge over Otis Creek
5. Contract with CP Ward for small renovations and repairs to County facilities on an as-needed basis
6. Contract with Zoladz Construction for improvements to Phillips Road
7. Contract with LeChase Construction Services for the Ames Building Reconstruction Project (Medical Examiner)
8. Contract with the House of the Good Shepherd for Children’s Services
9. Contract with the William George Agency for Children’s Services
10. Contract with Siemens Industry for operation and maintenance of Monroe County’s Iola Cogeneration Facility
11. Residency audit for 2020
12. Employee compliance with the Portable Electronic Device policies for 2020
13. Risk Assessment of the Department of Public Health – Food Inspections Unit

Complete audit reports are available upon request.

Investigations

OPI opened 73 investigations in 2020, all based on contact from whistleblowers. OPI completed 59 investigations and had 14 active cases at year end. Thirty (30) cases were closed within 30 days (51%) and another 23 were closed within 90 days (90%). Fourteen (14) allegations were either unprovable or unfounded (24%).

The 59 completed investigations and their dispositions were as follows:

• Thirty-two (32) involved employee misconduct; 24 were referred to the County departments and/or Human Resources for employee disciplinary actions, 2 were referred to the New York State Division of Human Rights, 3 were unprovable, and 3 were unfounded.
• Seven (7) involved COVID complaints; 5 were referred to the NYS COVID Task Force, 1 was referred to the department for corrective action, and 1 was unfounded.
• Three (3) involved allegations of welfare fraud; 2 were referred to DHS investigators and 1 was unprovable.
• Two (2) involved violations of the County’s residency requirement; 1 was referred to the department for disciplinary action, and 1 was unfounded.
• Two (2) involved privacy violations and were unfounded.
• One (1) involved payroll fraud and was referred to the department for corrective action.

• One (1) involved salary discrimination and was referred to the appropriate agency.
• One (1) involved personal use of a County asset and was unfounded.
• One (1) involved protection of a County asset and was referred to the Rochester Police Department.
• One (1) involved an outside party creating a hostile work environment and was addressed directly by OPI.
• One (1) involved a wrongful termination and was unfounded.
• One (1) involved religious discrimination and was referred to the department and Human Resources for further action.
• One (1) involved work hours and was unfounded.
• One (1) involved NYS software and was referred to the department for corrective action.
• Four (4) involved third-party vendors and were referred to the appropriate agencies.

Confidentiality

Any questions regarding OPI’s investigations are welcome, with the understanding that it is OPI’s responsibility to maintain a proper balance between transparency regarding its activities and reports and confidentiality regarding its complainants, informants, and evidence. OPI has established procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information, and can disclose such items if such disclosure is required by law or necessary to further the purpose of an audit, investigation, inspection, evaluation, review, or other inquiry. A variety of federal, state, and local government legislation governs this area of activity.

Other Accomplishments

In March 2020, OPI’s auditor, Eric Leinenbach, completed training and was certified as an Inspector General Investigator through the Association of Inspectors General (AIG). All investigative and auditing staff, consisting of Director Moore, Eric Leinenbach, Investigator Peglow, and Investigator Melville, have been certified by the AIG. Certification requires forty (40) hours of Continuing Professional Education over a two-year period, and each certified employee has maintained this level of training.

The AIG establishes and maintains the “Principles and Standards for Offices of Inspectors General.” Also known as the “Green Book”, the AIG’s Principles and Standards establish criteria for creating and administering inspector general offices consistent with best practices within the inspector general profession. Currently, approximately 4,500 people are certified as either investigators, auditors, or Inspector Generals by the AIG. This compares to 658,267 actively licensed Certified Public Accountants as of September 2, 2020 per the National Association of State Boards of Accountancy.
OPI’s accomplishments include activities that occur one-time and activities that are on-going, such as ethics training and certain audits. While the impact of an enhanced ethical environment cannot always be easily quantified, certain financial benefits of audits and investigations can be readily calculated and are included below.

Financial Benefits to the County
Cost Savings ($10,640 in 2020, $138,971 for 2017-2020)
During an annual audit of employee and vendor compliance with the County’s policy for Portable Electronic Devices, OPI identified 27 phones and air cards to eliminate, for a cost savings of $10,640 annually, beginning in 2020.

Recoupments and Additional Revenue ($15,000 in 2020, $573,465 for 2017-2020)
On 3/26/20, Monroe County entered into a settlement agreement to recover $15,000 from a construction contractor that had overbilled for unnecessary equipment. Other audits that include potential recoupments or opportunities for additional revenue to the County are still in process. Until litigation is complete, details of the audits and their respective recoupments cannot be disclosed. OPI is working with the New York State Attorney General’s Office regarding certain cases. While the recoupment amounts have been calculated, the outcomes of each case are expected to be determined in 2021.

Ethics Training
OPI believes in setting a “tone at the top” and sharing this tone with employees and contractors through on-line ethics training and classroom-style presentations.

During 2020, OPI maintained the on-line ethics training course, which is deployed to all County employees through the Department of Human Resources. This training is intended for approximately 3,900 full-time employees, 600 part-time employees, and 100 contractors. This training covers various concerns, including confidentiality, and the Monroe County Law Department’s criteria regarding the acceptance of gifts, and uses examples of issues identified during actual investigations.

In addition to employee/contractor on-line training, OPI, in conjunction with the County’s Purchasing Unit, developed on-line ethics training for all vendors having professional service contracts and construction contracts with the County. OPI’s objective is to have this training incorporated into Requests for Proposals and Public Bids beginning in 2021 and required in order to fully execute a contract.

In addition to the on-line training, OPI provides classroom-style trainings to employees through New Employee Orientation, Supervisory Training, and direct presentations to departments. Due to the COVID-19 pandemic, OPI was able to provide only 3 classroom-style training sessions to a total of 51 employees in 2020.

Audits
Within the internal control environment of Monroe County, the Office of Public Integrity serves as a preventive and detective function. Accordingly, many of OPI’s activities are recurring rather than simply one-time occurrences.
I. OVERVIEW

Formation and Legislative Authorization
The Monroe County Office of Public Integrity (OPI) was formed to fulfill a promise of greater accountability in County Government. Established in March of 2016, OPI serves as an independent entity that performs internal audits of County departments and conducts investigations regarding suspected unethical or illegal conduct of County employees, contractors and anyone involved with Monroe County.

Mission
The mission of OPI is to promote and defend the integrity, efficiency and accountability of Monroe County and its operations. It is intended to build an office that is dedicated to assisting employees to do a better job, and provide guidance to employees to ensure that the decisions they make are lawful, ethical and further the public interest.

Independence
To ensure independence from County operations, the Monroe County Charter states that “the Director of the Office of Public Integrity shall be appointed for a fixed term of five years, the first appointment shall serve through December 31, 2020.” The Charter is also specific in the political activities that are prohibited beyond basic voting rights.

OPI is located in the Times Square Building, away from all other County operations. This satellite setting offers anonymity for any County employee or resident who wishes to discuss their concerns or suspicions in private.

Scope and Subpoena Power
The Monroe County Charter states the scope and powers of OPI. OPI’s scope includes the ability to examine all County operations independently and to have the full authority to report its findings to law enforcement, when necessary, and to provide recommendations to improve effectiveness, efficiency, and accountability. OPI’s scope also includes any concerns received from Monroe County residents regarding their government.

OPI’s power includes: 1) the authority to require any County employee, head of a department, or a member of a board or commission to furnish such data, information or statements as may be necessary, unless prohibited or limited by law, and 2) the authority to subpoena witnesses, administer oaths or affirmations, take testimony and compel the production of such books, records and documents, including electronic data from any private vendor, including Local Development Corporations (LDCs), doing business with the County or that receives funds from the County, relative to that private vendor or LDC’s involvement with the County.

Organizational Structure, Collaborations, and Reporting
OPI is lead by the Director, who is supported by a team comprised of an Executive Secretary, an Auditor, and two part-time Investigators.

OPI maintains collaborative working relationships for investigations and prosecution with teams from the Federal Bureau of Investigation, the New York State Attorney General’s Office, the Monroe County Sheriff’s Office, and the Monroe County District Attorney. In addition, OPI engages with the community by providing ethics education and outreach to civic groups, neighborhood organizations, and other local municipalities.

OPI provides an annual report of its activities to the County Legislature and County Executive, and other reports that the Director deems necessary for departments to take corrective action and implement recommendations.

Framework for Audits
OPI’s audits are based on the following 5 Control Objectives:

- Compliance with laws, regulations, and contracts
- Accomplishment of goals and objectives
- Reliability and integrity of financial and operational information
- Effectiveness and efficiency of operations
- Safeguarding of assets

Based on OPI’s 5 Control Objectives, audit plans are developed to assess whether:

- All eligible customers are being served
- Revenues are maximized
- Receivables are collected
- Expenditures are proper and authorized
- Assets are safeguarded
- Employees are trained and competent
- Liabilities are minimized and laws are complied with
- Financial and operational reports are timely, relevant and accurate

Activities
To meet its objectives, OPI performs the following activities:

- Ethics training to employees and contractors through presentations and on-line courses.
- Risk and control assessments with departments.
- Operational and financial audits of County operations, employees and contractors.
- Investigations regarding suspected unethical or illegal conduct of employees and contractors.

Quality Standards
To ensure the highest quality in its audits and investigations, OPI incorporates the applicable concepts from the following standards as promulgated by their authoritative bodies:

- Principles and Standards for Offices of Inspector General issued by the Association of Inspectors General
- International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors
- Government Auditing Standards issued by the Comptroller General of the United States

Note: Generally Accepted Auditing Standards issued by the American Institute of Certified Public Accountants are applicable to audits of financial statements, and will be adhered to when applicable to OPI’s scope.

Hotline and Whistleblower Protection
A whistleblower is an individual that believes and reports that his or her organization is engaged in or willfully permits unethical or unlawful activities.

Any suspicions of unethical or unlawful activities can be reported to the Office of Public Integrity using the following methods:

Hotline: (585) 753-3105
In person: Times Square Building, 45 Exchange Street, Suite 888, Rochester New York 14614
Email: whistleblower@monroecounty.gov
Office Phone: (585) 753-3100

Regardless of the method used to contact OPI, the whistleblower’s identity is kept confidential.

Suspicious activity may include instances of fraud, waste, and abuse, and may include the following:

- Violations of County procurement policy or contract fraud
- Tampering with government records
- Obstructing, retaliating against, or tampering with a public servant
- Theft or misappropriation of County resources
- False or misleading statements on official forms or reports
- Corruption or official misconduct, including misuse of County information, conflicts of interest, or offering or accepting bribes
- Personal use of County-owned vehicles, equipment or supplies
- Conducting personal business on County time
- Residency violations
- Confidentiality violations

Whistleblowers are protected by the laws of the State of New York and Chapter B of the Monroe County Administrative Code. Under this code, employees may seek protection through the Office of Public Integrity and/or the County’s Law Department. Accordingly, the County shall not take any adverse personnel action against an employee because of such employee disclosing a violation of a law, rule or regulation of which constitutes an improper governmental action.