

# COUNTY OF ULSTER

PO BOX 1800  
KINGSTON, NEW YORK 12402

**Comptroller's Office**  
845-340-3525



**Elliott Auerbach**  
*Comptroller*

## **OPINION 2012-001 FOR PUBLIC RELEASE**

### **RECONCILIATION OF CERTIFIED PAYROLL WITH OTHER RECORDS OF HOURS OR PAYROLL**

**This opinion represents the views of the Office of the Ulster County Comptroller at the time they were rendered, based upon facts and records as presented to this office by the persons or departments making the inquiry or contacted in order to render this opinion. This opinion may no longer represent those views if, among other things, facts provided are determined to be inaccurate, or there have been subsequent court cases or statutory amendments that bear on the issues discussed in this opinion.**

I have reviewed the matter of a municipal employee performing a service outside of the scope of his/her duty as a county employee and being compensated as a contractor to the Golden Hill Health Care Center (GHHCC). I note that this was done during the employee's personal time and confirmed by a review of the time and attendance payroll information for the date in question.

It is noted in the attached reply from the employee's superior that it appears that said employee did not have the power or duty to negotiate, prepare, authorize and approve the "contract" or authorize or approve payment there under, or audit bills or claims under the "contract" (Article 18, Section 801 of General Municipal Law).

It is my opinion that any "contractual" services between the employee and GHHCC do not present a conflict of interest.

Elliott Auerbach, Comptroller

February 8, 2011