



## Human Resources

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City of Pataskala, Ohio

April 25-26, 2023

# Checklist for the Finance Office



- **Employee Selection**

- Qualified for the positions in which they are entrusted.
- Desired background for the office
  - Education level
  - Previous experience in a comparable position
- Pre-employment drug screen
- BCI criminal background check
- Professional/personal reference verification
- Police/Fire pre-employment physical/psychological exams



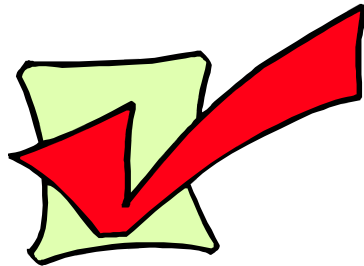
**“I hate to terminate your employment, Mr. Kent,  
but we found traces of kryptonite in your urine.”**

# Checklist for the Finance Office



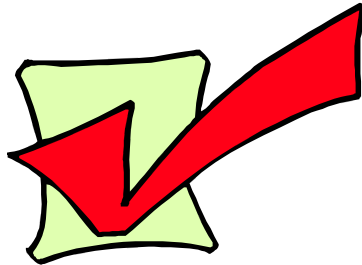
- **Employee Training & Development**

- Employees must be well trained and kept informed of changes within the department
- Employees should have continuing education
- Cross-training of personnel
- Professional organizations
- All employees should receive at least an annual performance evaluation.
  - Goals & Objectives for following year
- Generational differences



## Checklist (continued)

- **Documentation of policies and procedures.**
  - Personnel Policies vs Financial Policies
  - There should be an updated accounting manual for the entire finance office divided into the responsible sections. The manual should document all policies, procedures and steps within the finance department so that the manual may be used by new personnel as a guide.



## Checklist (continued)

- Role of Internal auditing and the finance office
  - The finance office should serve as a model to the other departments for all accounting-related functions.
  - The finance functions contained within other departments should be coordinated with the functions within the finance department.
  - Periodic testing should be performed of questionable purchases or shortages/overages of the various departments as the finance department reviews documentation
    - Reasonableness tests

# Human Resources

- Finance staff often serve as the HR function in a small entity
- HR and payroll should be separate for better internal control
- All employees should be given an employee manual
  - Ensure that manuals are acknowledged via employee signature
  - This is not a ‘One and Done’: regular updates are required

# HR – Employee Manual

- Policies on paid time off
- Describe benefits
- Disciplinary procedures
- Other Policies such as Drug Free Workplace and Sexual Harassment
- Workplace injury





# Employee Files

Not all employee records are subject to the Ohio Public Records laws. It is important to physically separate documents into two separate and distinct files:

- ***Employee personnel file*** – records contained in this file typically subject to disclosure via public records request.
- ***Payroll file*** – records in this file are typically not subject to disclosure

# Employee Files

## Personnel File \*

- Employment Application and resume
- Copies of:
  - BCI criminal background check
  - Diplomas & certifications
  - Training records
- Appointment/job offer and acceptance letters
- Signed receipt of employee policy handbook
- State of Ohio New Hire form
- Signed Ohio AOS Fraud Hotline acknowledgement
- Signed acknowledgement of Ohio ethics laws
- Performance evaluations
- Salary action notices
- Commendations and disciplinary Notices
- Records of disciplinary actions
- Sick/Vacation leave requests
- Workers Compensation claim records (protected information subject to redaction, however)

\*Note: Law enforcement personal information not subject to disclosure

# Employee Files

## Payroll File

- Pre-employment drug test
- Federal/State Tax & Employment Forms:
  - I-9 Form
  - Federal W4
  - State IT4
- Payroll ACH direct deposit authorization form
- Pension system enrollment form (OPERS, OP&F, STRS, SERS)
- Acknowledgement that position not covered by Social Security
- Employee emergency contact information
- Employee BMV driving record abstract
- Insurance enrollment/beneficiary designation forms
- Deferred compensation election forms
- Pre-employment physical/psychological exams

# Required Labor Law Postings

## Federal

- Equal Employment Opportunity (EEO)
- Fair Labor Standards Act (FLSA)
- Family and Medical Leave Act (FMLA)
- Uniformed Services Employment & Redeployment Rights Act (USERRA)
- Employee Polygraph Protection Act (EPPA)
- OSHA/Whistleblower Protections

# Required Labor Law Postings

## State

- Ohio Minimum Wage
- Ohio Minor Labor Laws
- Bureau of Workers Compensation (BWC) policy
- BWC Form 300P –Summary of Work-Related Injuries & Illnesses
- Public Employment Risk Reduction Program (PERRP)
- Ohio Fair Employment Practices Law (EEO)
- Workplace Domestic Violence

# EMPLOYEE RIGHTS

## EMPLOYEE POLYGRAPH PROTECTION ACT

The Employee Polygraph Protection Act prohibits most private employers from using the detector test either for pre-employment screening or during the course of employment.

**PROHIBITIONS:** No employer can use a detector test to screen applicants or employees or to determine whether to promote, demote, assign, discharge, discipline, suspend, or otherwise adversely affect an employee's status.

**EXEMPTIONS:** Federal, State and local governments are not affected by the law. The law does not apply to: (1) companies that are required to use the detector test by a Federal Government contract provision; (2) companies that use a detector test as a condition of employment only if the detector test is used to determine whether to hire or to promote, demote, assign, discharge, discipline, suspend, or otherwise adversely affect an employee's status.

**YOUTH EMPLOYMENT ENFORCEMENT:** The Department of Labor issues orders for violations of the law and may impose penalties for violations of the law.

**ENFORCEMENT:** Penalties for violations include civil penalties and reinstatement of employees with back pay.

**THE LAW REQUIRES EMPLOYERS TO DISPLAY THIS POSTER WHEN EMPLOYING AND JOB APPLICANTS CAN REQUEST IT FOR FREE.**

**1-866-4-USWAGE**  
WWW.WAGEHOUR.DOL.GOV

# EMPLOYEE RIGHTS

## EMPLOYEE POLYGRAPH PROTECTION ACT

**FEDERAL MINIMUM WAGE**  
Minimum Wage of \$5.85 - \$6.55 - \$7.25

### STATE AND LOCAL GOVERNMENT EMPLOYEES

**PROHIBITIONS:** No employer can use a detector test to screen applicants or employees or to determine whether to promote, demote, assign, discharge, discipline, suspend, or otherwise adversely affect an employee's status.

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WWW.WAGEHOUR.DOL.GOV

# EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT

**Key Law Highlights:** The FMLA allows eligible employees to take up to 12 weeks of unpaid leave for certain family and medical reasons. Key Law Highlights include: 12 weeks of unpaid leave, must be taken within 12 months, must be for a family or medical reason, must be for a family or medical reason, must be for a family or medical reason.

### Eligible Employees:

Employees who are eligible for FMLA leave are those who have worked for their employer for at least 12 months and who work for a covered employer. Covered employers include: federal government agencies, public agencies, private employers with 50 or more employees, and private employers with 50 or more employees.

**Eligible Reasons:** Employees are eligible for FMLA leave for the following reasons: 1. Birth and care of a newborn child, 2. Birth and care of a child who is not a biological child, 3. Care of a family member who is unable to care for himself or herself.

**Eligible Employers:** The FMLA applies to federal government agencies, public agencies, private employers with 50 or more employees, and private employers with 50 or more employees.

**Eligible Employees:** Employees who are eligible for FMLA leave are those who have worked for their employer for at least 12 months and who work for a covered employer.

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WWW.WAGEHOUR.DOL.GOV

# YOUR RIGHTS UNDER USERRA

## THE UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT

USERRA grants the rights of reinstatement to individuals who involuntarily leave employment because of military service or a period of service with the National Guard or the Reserve Component. USERRA also provides for the recovery of lost pay and benefits during the period of military service.

**REINSTATEMENT RIGHTS:** Employees who are discharged or laid off by their employer for military or national guard service are entitled to be reinstated to their job or to a comparable position.

**LOSS OF PAY AND BENEFITS:** Employees who are discharged or laid off by their employer for military or national guard service are entitled to receive lost pay and benefits during the period of military service.

**ELIGIBILITY:** Employees are eligible for USERRA if they were discharged or laid off by their employer for military or national guard service.

**USERRA RIGHTS:** Employees are entitled to reinstatement, lost pay, and benefits during the period of military service.

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**1-866-4-USWAGE**  
WWW.WAGEHOUR.DOL.GOV

# Job Safety and Health IT'S THE LAW!

OSHA protects the health, safety, and welfare of workers by enforcing the Occupational Safety and Health Act of 1970.

**All workers have the right to:** 1. A safe workplace, 2. Know the hazards of their workplace, 3. Participate in safety decisions that affect their workplace.

**OSHA's Mission:** To ensure safe and healthful working conditions by enforcing workplace safety and health laws.

**OSHA's Authority:** OSHA has the authority to inspect workplaces, issue citations, and impose penalties for violations of workplace safety and health laws.

**OSHA's Services:** OSHA provides free consultation services to help employers improve workplace safety and health.

**OSHA's Enforcement:** OSHA enforces workplace safety and health laws through inspections and citations.

**OSHA's History:** OSHA was created in 1970 as a result of the Occupational Safety and Health Act.

**1-800-321-OSHA**  
WWW.OSHA-SALVAGE.COM

**State of Ohio - Public Employment Risk Reduction Program - Form 2880 (Rev. 12/16)**  
Summary of Work-Related Injuries and Sickness

Injury	0	3	2	1
Sickness	63	83		

**Ohio Bureau of Workers' Compensation**

**Ohio Bureau of Workers' Compensation**

**Certificate of Ohio Workers' Compensation**

**37154-83**

**Ohio Bureau of Workers' Compensation**

**Ohio Bureau of Workers' Compensation**

**Ohio Bureau of Workers' Compensation**

**Ohio Bureau of Workers' Compensation**

**NOTICE TO EMPLOYEES**

**THIS EMPLOYER PROVIDES UNEMPLOYMENT COMPENSATION COVERAGE FOR EMPLOYEES**

**Ohio Bureau of Workers' Compensation**

**Equal Employment Opportunity is THE LAW**

**Ohio Bureau of Workers' Compensation**

**Ohio Public Employment Risk Reduction Program Safety and Health Protection on the Job It's The Law!**

**Ohio Bureau of Workers' Compensation**

**Know Your Rights**

**Equal Employment Opportunity is The Law**

**Ohio Bureau of Workers' Compensation**

**STATE OF OHIO MINOR LABOR LAWS**

**Ohio Bureau of Workers' Compensation**

**STATE OF OHIO 2015 MINIMUM WAGE**

**Ohio Bureau of Workers' Compensation**

**Family Violence Doesn't Stay Home When Its Victims Go To Work**

**Ohio Domestic Violence Network**  
800-934-9840

**Ohio Bureau of Workers' Compensation**

# Required Labor Law Postings

- Federal posting requirements:
  - <https://webapps.dol.gov/elaws/posters.htm>
- State posting requirements:
  - <https://das.ohio.gov/Divisions/Human-Resources/HRD-OCB-Policy/Labor-Employment-Law-Posting-Requirements>

# Other HR-Related Considerations

- New employee recruiting and onboarding
  - Advertising
  - Employment application process (online vs paper)
  - Civil service
- Employment verifications
  - Banks, credit unions, etc.
  - Prospective employers
- Health insurance and other employee-benefit programs
  - Plan selection
  - Annual open enrollment



# Other HR-Related Considerations

- Bureau of Workers Compensation (BWC) program
  - TPA vs MCO
  - Group rating programs
  - Safety Council programs
- Pension system reporting
  - Prior employment
  - 1099 Contract Employee verifications

OHIO

GFOA

**Questions?**



Government Finance Officers Association