



Human Resources

Jamie Nicholson, Finance Director
City of Pataskala, Ohio

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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



GLASBERGEN

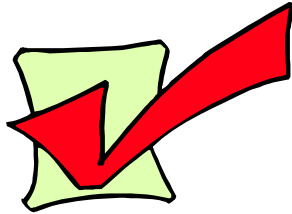
**“I hate to terminate your employment, Mr. Kent,
but we found traces of kryptonite in your urine.”**

Checklist for the Finance Office



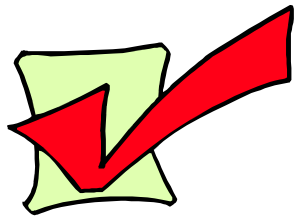
- **Employee Training & Development**

- 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 tests unless for pre-employment screening or during the course of employment.

PROHIBITIONS

- Employers are prohibited from requiring an employee to take a polygraph test as a condition of employment, continuing employment, or promotion.

EXEMPTIONS

- Private, defense-related employers are not affected by the law. These include:
 - Contractors who are performing work on defense-related projects.
 - Manufacturers of defense-related products.
 - Employers who are performing work on defense-related projects.

ENFORCEMENT

Violations of the law may result in civil penalties of up to \$10,000 per violation.

THE LAW REQUIRES EMPLOYERS TO DISPLAY THIS POSTER WHERE EMPLOYERS AND JOB APPLICANTS CAN READILY SEE IT.

For additional information, call 1-866-4-USWAGE or visit WWW.WAGEHOUR.DOL.GOV

EMPLOYEE RIGHTS

UNDER THE FAIR LABOR STANDARDS ACT

FEDERAL MINIMUM WAGE

\$5.85 - \$6.55 - \$7.25

STATE AND LOCAL GOVERNMENT EMPLOYEES

OVER TIME PAY

At least 1.5 times your regular rate of pay for hours worked over 40 in a workweek.

COMPENSATORY TIME

Employers may not require an employee to work more than 40 hours in a workweek.

EXEMPTIONS

- Executive, administrative, professional, and certain other employees are exempt from the minimum wage and overtime provisions.

YOUTH EMPLOYMENT

There are restrictions on the hours and types of work that minors can perform.

ADDITIONAL INFORMATION

For additional information, call 1-866-4-USWAGE or visit WWW.WAGEHOUR.DOL.GOV

EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT

Key Law Features

- Employees are entitled to unpaid leave for up to 12 weeks in a 12-month period.
- Employees must be on the employer's payroll for at least 1 year.
- Employees must be employed for at least 25 hours a week.

Qualifying Reasons

- Birth or adoption of a child.
- Care for a family member.
- Employee's own serious health condition.

Notice and Certification

- Employees must provide 30 days' notice.
- Employers must provide a written certification.

Job Protection

- Employees must be reinstated to the same or equivalent position.
- Employees must receive the same benefits.

Enforcement

Violations may result in civil penalties of up to \$10,000 per violation.

For additional information, call 1-866-4-USWAGE or visit WWW.WAGEHOUR.DOL.GOV

YOUR RIGHTS UNDER USERRA

THE UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT

USERRA protects the rights of uniformed services members who are called to active military service. It ensures that they can return to their civilian jobs after their service.

Key Features

- Employees must be on the employer's payroll for at least 1 year.
- Employees must be employed for at least 25 hours a week.

Qualifying Reasons

- Active military service.
- Reserve or National Guard duty.

Notice and Certification

- Employees must provide 30 days' notice.
- Employers must provide a written certification.

Job Protection

- Employees must be reinstated to the same or equivalent position.
- Employees must receive the same benefits.

Enforcement

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Job Safety and Health IT'S THE LAW!

OSHA

Key Features

- Employers must provide a safe and healthy workplace.
- Employees must follow safety rules.

Enforcement

Violations may result in civil penalties of up to \$10,000 per violation.

For additional information, call 1-800-321-OSHA or visit WWW.OSHA-DC.GOV

State of Ohio - Public Employment Risk Reduction Program - Form 3800P (Rev. 2015)

Summary of Work-Related Injuries and Sicknesses

Employee Information

Name: John Doe
 Social Security Number: 123-45-6789
 Date of Birth: 01/01/1980
 Date of Injury: 03/15/2015

Employer Information

Name: ABC Company
 Address: 123 Main St, Columbus, OH 43201
 Phone: 614-555-1234

Incident Details

Date: 03/15/2015
 Time: 10:00 AM
 Location: Warehouse A
 Description: Lifting a box, slipped and fell.

Medical Treatment

First Aid: Yes
 First Aid Location: First Aid Kit
 First Aid Provided By: John Doe

Medical Expenses

Medical Expenses: \$0
 Medical Expenses Paid By: Insurance

Return to Work

Date: 03/16/2015
 Time: 08:00 AM
 Location: Warehouse A
 Description: Same as before.

Signature

Employee Signature: John Doe
 Date: 03/15/2015
 Supervisor Signature: John Doe
 Date: 03/15/2015

Ohio Bureau of Workers' Compensation

Certificate of Ohio Workers' Compensation

Employee Information

Name: John Doe
 Social Security Number: 123-45-6789
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Employee Signature: John Doe
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 Supervisor Signature: John Doe
 Date: 03/15/2015

NOTICE TO EMPLOYEES

THIS EMPLOYER PROVIDES UNEMPLOYMENT COMPENSATION COVERAGE FOR EMPLOYEES

Employees who become unemployed (or are working less than full-time) may be eligible for unemployment compensation benefits.

Apply for benefits at 1-800-444-0000 or visit www.unemployment.com

Key Features

- Employees must be on the employer's payroll for at least 1 year.
- Employees must be employed for at least 25 hours a week.

Qualifying Reasons

- Active military service.
- Reserve or National Guard duty.

Notice and Certification

- Employees must provide 30 days' notice.
- Employers must provide a written certification.

Job Protection

- Employees must be reinstated to the same or equivalent position.
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Enforcement

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Equal Employment Opportunity is THE LAW

Private Employers, State and Local Governments, Educational Institutions, Employment Agencies and Labor Organizations

Applicable to all employers with 15 or more employees, state and local governments, educational institutions, labor organizations, and employment agencies.

Key Features

- Employers must provide a safe and healthy workplace.
- Employees must follow safety rules.

Enforcement

Violations may result in civil penalties of up to \$10,000 per violation.

For additional information, call 1-800-321-OSHA or visit WWW.OSHA-DC.GOV

Ohio Bureau of Workers' Compensation

Public Employment Risk Reduction Program - Form 3800P (Rev. 2015)

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 First Aid Provided By: John Doe

Medical Expenses

Medical Expenses: \$0
 Medical Expenses Paid By: Insurance

Return to Work

Date: 03/16/2015
 Time: 08:00 AM
 Location: Warehouse A
 Description: Same as before.

Signature

Employee Signature: John Doe
 Date: 03/15/2015
 Supervisor Signature: John Doe
 Date: 03/15/2015

Know Your Rights

EQUAL EMPLOYMENT OPPORTUNITY IS THE LAW

The Ohio Civil Rights Act

Key Features

- Employers must provide a safe and healthy workplace.
- Employees must follow safety rules.

Enforcement

Violations may result in civil penalties of up to \$10,000 per violation.

For additional information, call 1-800-321-OSHA or visit WWW.OSHA-DC.GOV

STATE OF OHIO MINOR LABOR LAWS

MINOR LABOR LAWS

Key Features

- Employers must provide a safe and healthy workplace.
- Employees must follow safety rules.

Enforcement

Violations may result in civil penalties of up to \$10,000 per violation.

For additional information, call 1-800-321-OSHA or visit WWW.OSHA-DC.GOV

STATE OF OHIO 2015 MINIMUM WAGE

2015 MINIMUM WAGE

Key Features

- Employers must provide a safe and healthy workplace.
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Enforcement

Violations may result in civil penalties of up to \$10,000 per violation.

For additional information, call 1-800-321-OSHA or visit WWW.OSHA-DC.GOV

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

Ohio Domestic Violence Network

800-934-9840

Key Features

- Employers must provide a safe and healthy workplace.
- Employees must follow safety rules.

Enforcement

Violations may result in civil penalties of up to \$10,000 per violation.

For additional information, call 1-800-321-OSHA or visit WWW.OSHA-DC.GOV

Required Labor Law Postings

- Federal posting requirements:
 - <https://webapps.dol.gov/elaws/posters.htm>
- State posting requirements:
 - <https://das.ohio.gov/employee-relations/policies/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