



Human Resources

Jamie Nicholson, Finance Director
City of Pataskala, Ohio

April 24-25, 2019

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



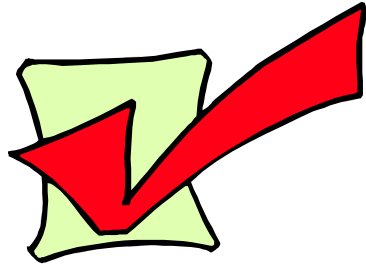
**“I hate to terminate your employment, Mr. Kent,
but we found traces of kryptonite in your urine.”**

Checklist for the Finance Office



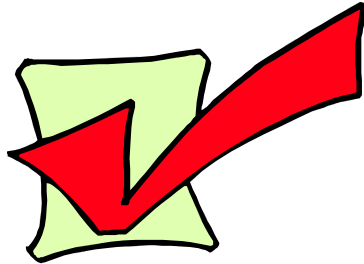
- **Employee Training & Development**

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

- PROHIBITIONS**
- Prohibits an employer from requiring a polygraph or similar test as a condition of employment or as a condition of continued employment.
- EXEMPTIONS**
- Private Detective or Security Agency as defined by the law. Public Employer as defined by the law.
 - Employers in the Federal Government or other public employers as required by law.
 - Employers in the State Government or other public employers as required by law.
 - Employers in the County Government or other public employers as required by law.
 - Employers in the City Government or other public employers as required by law.
 - Employers in the Township Government or other public employers as required by law.
 - Employers in the Village Government or other public employers as required by law.
 - Employers in the Precinct Government or other public employers as required by law.
 - Employers in the Township Government or other public employers as required by law.
 - Employers in the Village Government or other public employers as required by law.
 - Employers in the Precinct Government or other public employers as required by law.
- EMPLOYMENT**
- Prohibits an employer from requiring a polygraph or similar test as a condition of employment or as a condition of continued employment.

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

For additional information
1-866-4-USWAGE **WHDO**
 1-800-451-4642 TTY 1-877-969-2772
WWW.WAGEHOUR.DOL.GOV

EMPLOYEE RIGHTS

UNDER THE FAIR LABOR STANDARDS ACT

FEDERAL MINIMUM WAGE
\$5.85 - \$6.55 - \$7.25
 (Minimum pay for 2009, 2010 and 2011)

- STATE AND LOCAL GOVERNMENT EMPLOYEES**
- OVERTIME PAY**
- Time and a half for hours worked in excess of 40 hours each week.
- COMPENSATORY TIME**
- Employers may not require an employee to work more than 40 hours each week unless the employer offers compensatory time.
- EXEMPTIONS**
- The Fair Labor Standards Act applies to most employees. However, certain employees are exempt from the minimum wage and overtime provisions of the Act.
- YOUTH EMPLOYMENT**
- 18 and under: 40 hours per week, 16 hours per day.
 16 and under: 8 hours per week, 8 hours per day.
- EMPLOYMENT**
- Prohibits an employer from requiring a polygraph or similar test as a condition of employment or as a condition of continued employment.

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EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT

Employees are entitled to take unpaid leave for certain family and medical reasons.

- Key Law Features**
- Employees are entitled to take unpaid leave for certain family and medical reasons.
- Eligibility**
- Employees must have worked for the employer for at least one year.
 - Employees must have worked at least 1,250 hours during the previous 12 months.
- Qualifying Reasons**
- Birth, adoption, or placement of a child.
 - Care for a family member who is unable to care for themselves.
 - Employee's own serious health condition.
 - Unpaid leave for the birth, adoption, or placement of a child.
 - Unpaid leave for the care of a family member who is unable to care for themselves.
 - Unpaid leave for the employee's own serious health condition.
- Notice and Documentation**
- Employees must provide notice to their employer as soon as practicable.
 - Employees must provide documentation to support their request for leave.
- Employer Responsibilities**
- Employers must maintain the employee's position or an equivalent position.
 - Employers must restore the employee to the same or an equivalent position upon the end of the leave.

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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 have military service and are reemployed by their civilian employers.

- EMPLOYMENT RIGHTS**
- Employees who are reemployed after military service are entitled to the same benefits and seniority as if they had not been absent.
- RECALL RIGHTS**
- Employees who are reemployed after military service are entitled to be recalled to their former position if they were laid off or discharged.
- PROHIBITIONS**
- Employers are prohibited from discriminating against employees because of their military service.
- EXEMPTIONS**
- Employees who are reemployed after military service are exempt from the minimum wage and overtime provisions of the Fair Labor Standards Act.

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For additional information
1-866-4-USWAGE **WHDO**
 1-800-451-4642 TTY 1-877-969-2772
WWW.WAGEHOUR.DOL.GOV

Job Safety and Health IT'S THE LAW!

OSHA enforces the law to protect workers from job safety and health hazards.

- All workers have the right to:**
- Safe workplaces.
 - Receive information and training on job hazards.
 - Participate in safety decisions.
 - File complaints with OSHA.
- Employers must:**
- Provide information to workers from recognized trade unions.
 - Provide training to workers on job safety and health.
 - Provide information to workers on job safety and health.
- OSHA enforces the law to protect workers from job safety and health hazards.**

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

For additional information
1-800-321-OSHA (7424) • TTY 1-877-969-5627 • www.osha-slc.gov

State of Ohio - Public Employment Risk Reduction Program - Form 9010 (Rev. 2010)

Summary of Work-Related Injuries and Sickness

Employee Name: **CELESTE GONZALEZ**
 Employer Name: **City of Cincinnati**
 Date: **1/15/16**

OSHA Form 301 (Rev. 10-2009)

1. Date of Injury: **03/28/16**

2. Date of Onset of Sickness: **03/28/16**

3. Date of Last Day of Work: **03/28/16**

4. Date of Return to Work: **03/28/16**

5. Date of Last Day of Absence: **03/28/16**

6. Date of Last Day of Absence: **03/28/16**

7. Date of Last Day of Absence: **03/28/16**

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12. Date of Last Day of Absence: **03/28/16**

13. Date of Last Day of Absence: **03/28/16**

14. Date of Last Day of Absence: **03/28/16**

15. Date of Last Day of Absence: **03/28/16**

16. Date of Last Day of Absence: **03/28/16**

17. Date of Last Day of Absence: **03/28/16**

18. Date of Last Day of Absence: **03/28/16**

19. Date of Last Day of Absence: **03/28/16**

20. Date of Last Day of Absence: **03/28/16**

Ohio Bureau of Workers' Compensation

Certificate of Ohio Workers' Compensation

Employee Name: **CELESTE GONZALEZ**
 Employer Name: **City of Cincinnati**
 Date: **1/15/16**

OSHA Form 302 (Rev. 10-2009)

1. Date of Injury: **03/28/16**

2. Date of Onset of Sickness: **03/28/16**

3. Date of Last Day of Work: **03/28/16**

4. Date of Return to Work: **03/28/16**

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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 phone at 1-877-969-5627 or online at www.unemployment.ohio.gov

Be prepared to provide the following information when applying:

- Social Security number
- Ohio's Bureau of State ID number
- Name, Social Security number, and date of birth of all dependent children
- Employer's Identification Number (or EIN)
- Name and address of all other employers for whom work was performed during the past 18 months

APPLY FOR WORK AT YOUR NEAREST ONE-STOP EMPLOYMENT AND TRAINING CENTER

Equal Employment Opportunity is THE LAW

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

Prohibit Discrimination on the Basis of Race, Color, Religion, Sex, National Origin, Age, Disability, and Genetic Information

Employment agencies and labor organizations are prohibited from discrimination on the following basis:

- Race, color, religion, sex, national origin
- Age
- Disability
- Genetic information

Equal Opportunity is the Law

Ohio Bureau of Workers' Compensation

Know Your Rights

Equal Employment Opportunity is the Law

The Ohio Civil Rights Act prohibits discrimination in the workplace on the basis of race, color, religion, sex, national origin, age, disability, and genetic information.

Prohibited Discrimination

- Race
- Color
- Religion
- Sex
- National Origin
- Age
- Disability
- Genetic Information

Employment Agencies and Labor Organizations

Employment agencies and labor organizations are prohibited from discriminating on the basis of race, color, religion, sex, national origin, age, disability, and genetic information.

Enforcement

Employees who believe they have been discriminated against should file a complaint with the Ohio Civil Rights Commission.

STATE OF OHIO

MINOR LABOR LAWS

Ohio Bureau of Workers' Compensation

Employees who are 18 years of age or younger are protected by the Minor Labor Laws.

Prohibited Employment

- Employment in hazardous occupations
- Employment in occupations where the health of the employee is endangered
- Employment in occupations where the safety of the employee is endangered

Enforcement

Employees who believe they have been discriminated against should file a complaint with the Ohio Bureau of Workers' Compensation.

STATE OF OHIO

2015 MINIMUM WAGE

Ohio Bureau of Workers' Compensation

The minimum wage for 2015 is \$5.85 per hour.

Non-Tipped Employees

The minimum wage for non-tipped employees is \$5.85 per hour.

Tipped Employees

The minimum wage for tipped employees is \$2.13 per hour, plus tips.

Enforcement

Employees who believe they have been discriminated against should file a complaint with the Ohio Bureau of Workers' Compensation.

Ohio Bureau of Workers' Compensation

Family Violence Doesn't Stay Home

When Its Victims Go To Work

If you or someone you know is experiencing violence, we can help.

Ohio Domestic Violence Network
800-934-9840

Ohio Bureau of Workers' Compensation

Ohio Bureau of Workers' Compensation

Know Your Rights

Equal Employment Opportunity is the Law

The Ohio Civil Rights Act prohibits discrimination in the workplace on the basis of race, color, religion, sex, national origin, age, disability, and genetic information.

Prohibited Discrimination

- Race
- Color
- Religion
- Sex
- National Origin
- Age
- Disability
- Genetic Information

Employment Agencies and Labor Organizations

Employment agencies and labor organizations are prohibited from discriminating on the basis of race, color, religion, sex, national origin, age, disability, and genetic information.

Enforcement

Employees who believe they have been discriminated against should file a complaint with the Ohio Civil Rights Commission.

Required Labor Law Postings

- Federal posting requirements:
 - <http://www.dol.gov/oasam/boc/osdbu/sbrefa/poster/matrix.htm>
- State posting requirements:
 - <http://das.ohio.gov/Divisions/HumanResources/HRDOCBPolicy/LaborEmploymentLawPostingRequirements.aspx>

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