

**Record of Activities:
Elected and Appointed Officials**



Office of the New York State Comptroller
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NYS LRS
New York State & Local Retirement System
Colleen C. Gardner, Executive Deputy Comptroller

What you will learn today

- The requirements of Regulation 315.4
- How to create a Record of Activities
- How to calculate a Record of Activities
- How to determine if an official is a timekeeper

Regulation 315.4
Effective August 12, 2009 and amended August 19, 2015

Requirements:

- Officials are required to keep a 3 month Record of Activities (ROA)
- Individual ROA results are required
- ROA's must be kept on file for 30 years
- Failure to comply with Regulation 315.4 will result in the suspension of service crediting and membership benefits for the officials

What is a Record of Activities?

- An ROA is a 3 month log of the duties performed and hours worked
- The 3 month ROA is used to determine the service credit that will be reported to the Retirement System
- An ROA is good for up to 8 years provided that the officials' duties and hours have not substantially changed
- A Recertification of the Record of Activities (RS2419) must be signed with each new term of office
- When an official recertifies to the previous ROA they should be listed on the Resolution with the same ROA result that was previously listed
- An official must create a new ROA any time his or her hours or duties have changed
- The ROA result is the average days worked per month that will be reported to the Retirement System

Sample ROA

Example of One Month of an Elected Appointed Official's Record of Activities

Record of Activities

Name: John Smith
 Title: Board Supervisor
 Municipality: South Houston

Activity Log

• Use a new line for each activity. You must include the start and end times for each activity.
 • Enter the date, activity, start and end times, and the number of hours. In the Hours column, only enter tenths (i.e. 2.75).
 • To add a new line, click the "Add New Line" button.
 • To end the number of hours, click the "Update Total" button.

Date	Activity	Start Time	End Time	Hours
January 1, 2018	Preparing mtg.	8:00 AM	1:00 PM	5
January 1, 2018	Return phone calls	8:00 AM	8:00 AM	1
January 1, 2018	Emergency call to dog park	10:00 AM	1:00 AM	3
January 1, 2018	Prepare agenda for meeting	8:00 AM	8:00 AM	1
January 1, 2018	Return phone calls	8:00 AM	8:00 AM	1
January 1, 2018	Attend city council meeting	8:00 AM	12:00 PM	4
January 1, 2018	Attend board - South Houston mtg.	8:00 AM	8:00 AM	1
January 1, 2018	Return phone calls	8:00 AM	7:00 PM	9
January 01, 2018	Conference call with staff and board members	8:00 AM	8:30 AM	0.5

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January 01, 2018	Preparing for mtg. on 1/1	8:00 AM	12:00 AM	4.0
January 01, 2018	Return phone calls	8:00 AM	7:00 PM	9
January 01, 2018	Prepare agenda and materials for meeting	8:00 AM	12:00 AM	4
January 01, 2018	Attend city council meeting	12:00 AM	12:00 AM	0
January 01, 2018	Return phone calls	8:00 AM	8:00 PM	10
January 01, 2018	Attend board mtg. on 1/1	8:00 AM	12:00 AM	4
January 01, 2018	Return phone calls	8:00 AM	8:00 PM	10

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The amount listed for months of active working days are reflected on the ROA, entered the amount of the ROA for the amount of time used for meetings, phone, meetings or other requests and worked during the three month period.

Please enter your personal working activities for a three month period, print this worksheet and sign and date below.

With my signature, I affirm the accuracy of the report provided above.

Signature: _____ Date: _____

Appropriate Time

- Answering constituent phone calls
- Attending municipality sponsored events
- Discussing issues with constituents while out of the office
- Attending municipality's board/committee meetings
- Preparing for municipality meetings
- Community activities in partnership with the municipality

The Governing Board must review each entry listed on the ROA to determine if the entries are appropriate. The Board must exclude any duties that are not job related from the calculation.

Inappropriate Time

- On-call time (unless called out)
- Time attending campaign events
- Attendance at political party rally/candidates events
- Board and committee meetings for private organizations
- Socializing after legislative meeting
- Personal volunteer work
- Services not paid for by the municipality (e.g., wedding ceremonies)

ROA Due Dates

Due Dates for Your Record of Activities (ROA)

DAY 1	DAY 150	DAY 180
Term of Office / Appointment Begins	Complete Your ROA By	Submit Your ROA By
January 1, 2020*	May 29, 2020	June 28, 2020
April 1, 2020	August 28, 2020	September 27, 2020
July 1, 2020	November 27, 2020	December 27, 2020
January 1, 2021	May 30, 2021	June 29, 2021
April 1, 2021	August 29, 2021	September 27, 2021
July 1, 2021	November 27, 2021	December 27, 2021

*For example, a county sheriff elected on Tuesday, November 5, 2019, would begin his/her new four-year term on January 1, 2020.

Recertification of the Record of Activities

Office of the New York State Comptroller
NYSLERS
 New York State Legislative Reporting System
 Online Reporting System
 Online Reporting System

Received Date: _____

Recertification of the Record of Activities

RB 2419

Member System (press one)
 Representative System (press two)
 Please use the Member System (press one).

I, _____, certify that I completed a 3-month record of activities for the term that began _____ for my position as _____.
 I attest that the record of activities maintained for the above named term is still representative of my hours worked and that my responsibilities have not substantially or materially changed. My current term begins on _____ and ends on _____.

Signature of Member: _____ Date: _____
 Employee Location Code: _____

NOTE: A record of activities and any certification based upon such record shall not be valid for more than eight years from the date of the filing of affidavit which the record of activities was "officially" maintained.
 Please keep this form on file (paper records) and submit a copy to NYSLERS only upon request.

Failure to Submit an ROA

- The official must be listed on a Resolution and be checked as "Not Submitted"
- Pension Integrity will send correspondence by mail requesting an ROA
- A certified letter will be sent if the ROA is not received by the due date
- If compliance is not met the officials' salary and service credit will be suspended for that employer
- The employer must continue reporting the official

Calculate the ROA result:

Total Hours Recorded on the [ROA](#):

Number of Months used to Calculate the ROA: ▼
Note: must be a minimum of three months.

Hours in [Standard Work Day](#): ▼

ROA Result — Average Days Worked per Month:

Calculating a ROA

Total hours worked in 3 month ROA = 100.00

100.00 total hours ÷ 3 months = 33.3333

33.333 average hours ÷ 6 SWD = 5.55555

Round up to get an ROA result of 5.56

*Always round-up to the nearest 0.00, even if you would round down using normal rounding rules

What is a Timekeeper?

- Officials who use an employer's timekeeping system that tracks hours worked and/or keeps track of accruals (i.e. vacation or sick leave)
- Officials who are paid hourly
- As of August 2015, timekeepers are no longer required to be listed on a Resolution

Acceptable Timekeeping System

The timekeeping system should include a signature and should attest that full hours were worked except for time charged to accruals. The system should also include the signature of the official's supervisor, when applicable, to certify the information is correct.

Examples of a timekeeping system are:

- Hard copy (paper) time sheets
- Electronic time sheets
- Punch cards

Who is responsible for these tasks?

Every municipality is different. Some places share tasks while others have specific positions that deal with each task.

Typically:

- The Town Clerk prepares the Resolution
- The Board reviews the ROA's and the Resolution prior to passing
- The Bookkeeper receives the Resolution and reports days worked based on ROA results

ROA Lifecycle

- Official records their ROA and submits to the Municipal Clerk
- Municipal Clerk reviews and calculates the ROA
- ROA is presented to the board for approval
- ROA is retained by the municipality for 30 years.

Resources

- Review the handouts provided to you
- Give our office a call (518) 402-3815
- Email the Pension Integrity Bureau for general information at: PensionIntegrity@osc.ny.gov
- Visit our website at www.osc.state.ny.us/retire
 - Click on the Employers tab
 - Click Reporting Elected & Appointed Officials

THANK YOU!



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