



OFFICE OF INSPECTOR GENERAL
City of Albuquerque

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Investigative Informative Case Synopsis

FILE NO: 23-0118-C/24-0009-C

SUBJECT MATTER: Alleged theft of time by a City employee and non-compliance with City policies by a Department Director.

STATUS: Final

INVESTIGATOR: M. Santistevan

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February 12, 2024
Date of Completion

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VICTOR GRIEGO, CPA
ACCOUNTABILITY IN GOVERNMENT
OVERSIGHT COMMITTEE CHAIRPERSON

May 15, 2024
Date of Approval

DISTRIBUTION:

- Honorable Mayor**
- President City Council**
- Chief Administrative Officer**
- City Councilors**
- Director Council Services**
- City Attorney**
- Department Director**
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EXECUTIVE SUMMARY

The Office of Inspector General (OIG) for the City of Albuquerque adheres to the highest standards set forth by the Association of Inspectors General (AIG) in conducting investigations, inspections, evaluations, and reviews.

City Ordinance 2-17-2 delineates the Inspector General's objectives, emphasizing the imperative to execute duties efficiently, impartially, and with the utmost integrity. These objectives include preventing and detecting fraud, waste, and abuse in city operations and contracts, ensuring independence in all actions, and enhancing the city's accountability to taxpayers.

As defined in the Inspector General Ordinance §2-17-3, Fraud is the knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment. Waste is the thoughtless or careless expenditure, mismanagement, or abuse of resources to the detriment of the City. Abuse is the use of resources or exercise of authority that is contrary to rule or policy, or knowingly inconsistent with any established mission or objectives for the resource, or the position held by the person exercising the authority. Abuse does not necessarily involve fraud or illegal acts.

On December 27, 2023, the OIG launched an investigation into allegations of time theft by a City employee (E1) and non-compliance with city policies by a Department Director (D1).

The purpose of the investigation was to substantiate or not substantiate, through the collection of sufficient evidence, the allegations of theft of time by a City employee and non-compliance with City policies by a Department Director.

Findings:

1. **Non-compliance with the Code of Conduct:** E1 did not accurately request time off in the KRONOS system, resulting in an overpayment to E1.
2. **Non-compliance with city ordinances:** D1 did not ensure compliance with various city ordinances, particularly regarding supervision and timekeeping. D1's oversight deficiencies led to the City paying E1 for hours not worked, necessitating additional resources for corrective action.

Recommendations:

1. **Utilization of Official Systems:** Department Directors should mandate the use of the KRONOS system, by employees, for all time-off requests.
2. **Enhanced Oversight:** Management personnel must relay all payroll-related information promptly to ensure accurate timekeeping and payroll processing.
3. **Software Accessibility:** Discontinue access to outdated timekeeping software to promote adherence to the KRONOS system, thus reducing errors and associated costs.
4. **Standardized Procedures:** Identified payroll discrepancies should be immediately reported to the payroll department to be addressed according to policy to mitigate management overrides and subsequent errors.
5. **Reconciliation of Overpayments:** The Payroll Department should recalculate E1's pay and recoup any additional overpayments from E1.

6. **Disciplinary Action:** The Chief Administrative Officer should assess if disciplinary measures are warranted for D1 and take appropriate action.
7. **Human Resource Training:** Human Resources personnel should undergo additional training on personnel policies to ensure consistent application.
8. **Policy Consistency:** All exceptions to policies should be clearly outlined to ensure uniformity in application across all employees.

In conclusion, the OIG's investigation substantiated the allegations and highlighted the importance of adhering to city policies and procedures to prevent fraud, waste, and abuse. Addressing these recommendations will foster accountability, efficiency, and fiscal responsibility within the City of Albuquerque.

ABBREVIATIONS

CITY: City of Albuquerque

A1: City Administrator

A2: City Administrator

D1: Department Director

E1: City Employee

E2: City Employee

HR: Human Resource Department

OIG: Office of Inspector General

INTRODUCTION

The mission of the Office of Inspector General (OIG) is to promote a culture of integrity, accountability, and transparency throughout the City of Albuquerque (City) to safeguard and preserve public trust. Investigations, inspections, evaluations, and reviews are conducted following AIG Standards.

Complaint

Alleged theft of time by a City employee and non-compliance with City policies by a Department Director.

Background

E1 worked for the City of Albuquerque Human Resource Department (HR) for approximately twenty (20) months. On December 15, 2023, E1 provided D1 a notice of resignation via email, stating a final day of employment as December 29, 2023.

SCOPE AND METHODOLOGY

Scope: Events surrounding the resignation of E1 between December 15, 2023 to January 5, 2024.

The methodology consisted of:

Assessing the complaint allegations

Obtain and review evidence related to the Allegation

Prepare an investigation work plan and get it approved build an Excel work plan

Review City policies and procedures

Contact State agencies to verify employment

Physically inspect the offices of the subject

Request and review PeopleSoft and Kronos data

Request VPN access for the subjects

Request and review emails

Collect and review evidence or statements related to the events

Conduct interviews or inquiries

Contact Legal to see if there is any pending litigation that would prohibit OIG from pursuing the investigation.

Contact Risk Management to see if there is any pending litigation that would prohibit OIG from pursuing the investigation.

This report was developed based on information from interviews, inspections, observations, and the OIG's review of selected documentation and records available during the investigation.

INVESTIGATION

Allegations:

Alleged theft of time by a City employee.

Non-compliance with City policies by a Department Director.

Authority:

Personnel Policy Sections 401, 704, 801, and 807

Code of Conduct 301.13 City Records and Accounting

Evidence:

Kronos timesheet

VPN Logs

Emails

Paycheck summary reports

Payroll Accrual report from PeopleSoft

Witness statements

Analysis of Evidence and Policies:

In conducting our investigation, the OIG considered the following facts as a basis for our analysis of the facts for each allegation.

Section 401.2 Vacation Leave states “Vacation leave will accrue on a biweekly basis from the date of current employment. No vacation leave may be granted before it is accrued. Vacation leave will accrue through December 31 each year and the excess of seventy-eight (78) biweekly accruals will be dropped from the record at the end of the pay period containing December 31 unless the employee is in Early Retirement or has an effective retirement date of 1/1 of the following year. An employee separating from city employment will be compensated for the balance of their unused vacation computed to the date of separation. When a legal holiday, which would have been a regular workday for the employee, occurs during vacation, it shall not be charged as vacation leave but as a holiday.

In the event an employee exhausts their paid vacation leave during a pay period the accruals must be prorated based on the number of paid hours during the pay period.”

401.4 Sick Leave states “Classified and unclassified employees working a forty (40) hour workweek shall accrue sick leave at the rate of 3.70 hours biweekly up to a maximum of 1,200 hours unless otherwise specified in a collective bargaining agreement. No sick leave may be granted before it is accrued.

In the event an employee exhausts their paid sick leave during a pay period the accruals must be prorated based on the number of paid hours during the pay period. Provided the employee has an accrued sick leave balance, sick leave may be granted for absence from duty because of personal illness, illness of a spouse, domestic partner, son, daughter, or parent as these terms are defined in Section 401.11, L.”

Personal illness is defined to include scheduled doctor's appointments for health examination, evaluation and/or treatment. Doctor's appointments may require documentation. Hours worked in addition to the regularly scheduled workweek will not entitle the employee to additional sick leave benefits.

A. Certification of Sick Leave

Employees absent from work where such absence is chargeable to sick leave, may be required to provide their supervisor with a doctor's statement certifying the absence from work was due to illness or injury and the employee is now able to perform the essential functions of the job.

Any employee taking sick leave shall, upon returning to work, complete a Request for Leave form, indicating the type of sick leave claimed and the dates of absence.

Employees who make a false claim for sick leave, sign a certificate/statement containing a false statement, refuse to be examined by a doctor selected by the City, or fails to cooperate in any investigation by the City of their claim for sick leave shall not be entitled to any leave with pay for the time in dispute. Such actions are considered just cause for disciplinary action up to and including termination.

701.4 Holiday Pay states “Employees must be in a pay status with the City the full normal workday immediately before and the full normal workday immediately after the holiday in order to receive holiday pay. Holiday leave will be compensated at the employee’s regular rate of pay. The number of hours compensated will be based on the employee’s actual schedule on the holiday.

Classified and unclassified employees are eligible for holiday pay. Part-time employees working twenty (20) hours or more per workweek are eligible for holiday pay on a prorated basis.”

801. Resignation states “Resignation is the voluntary termination of employment, prior to retirement. City employees who wish to resign in good standing shall submit a letter to their immediate supervisor at least two (2) weeks before leaving employment. The letter shall include the date the resignation will become effective.”

807. Clearance Processing states “On the last day of work employees must process out of City employment by completing and submitting a Clearance Form to the appropriate offices as instructed on the form. During this process the employee must return all pagers, cellular phones, hand held computers, portable computers, equipment, keys, supplies, card keys and all other City issued equipment.

Employees failing to return city-issued equipment may have a reasonable replacement cost withheld from their final check.”

301.12 City Property states “Employees are responsible for preventing loss, damage, abuse, misuse or theft of City property or property entrusted to the City including, but not limited to: artifacts, vehicles, equipment, tools, supplies and City records. All City property should be used only for City business. City property may not be used for personal gain or profit.

Office furniture, fixtures, vehicles and equipment including lockers and storage units are the property of the City or contain property of the City. The City has the right of access to such items at any time as determined necessary by the supervisor.”

301.13 City Records and Accounting states “All City records, including reports, vouchers, requisitions, payroll and personnel records must be prepared factually and accurately.

It is the personal obligation of the employee completing such records as well as the supervisor to ensure that such records are accurate and comply with federal, state, and City record-keeping and accounting requirements.”

301.17 Supervision of Employees (March 5, 2005) states “Employees with supervisory duties or responsibilities shall, in all instances, ensure that all supervisory actions comply with the

provisions of the Merit System Ordinance, Labor-Management Relations Ordinance, Personnel Rules and Regulations, Administrative Instructions, City Operator’s Permit, Substance Abuse Policy, applicable legislation, and relevant judicial/administrative decisions.”

The OIG obtained email evidence to support that E1 provided a resignation to D1 on December 15, 2023, reflecting E1’s last working day as Friday, December 29, 2023.

The OIG reviewed the sick leave and vacation leave balances for E1 as of December 15, 2023. E1 had a sick leave balance of 18.84 hours and a vacation leave balance of 12.02 hours. Vacation leave for E1 accrues at a rate of 3.85 hours per pay period while sick leave for E1 accrues at a rate of 3.70 hours per pay period.

The OIG reached out to E1 via email and received an automatic notice directing matters needing immediate attention to another City employee. Several reviews conducted during the week of December 25, 2023 to December 29, 2023, of the message in Outlook, showed that E1 was “busy – Free at 6:00 pm” and “Busy for next 8 hours”.

The OIG obtained email evidence, dated December 27, 2023, of D1 directing HR staff to process E1’s resignation on Friday, December 29, 2023, and stating that E1 is “working all the way through Friday but may be on sick leave throughout the week.”

An OIG investigator physically inspected the office of E1 on December 28, 2023, noting that the office had been cleaned out of personal items. Discussions with witnesses in the department revealed that E1 had cleaned out the office on December 21, 2023, and returned all city-issued equipment on the same day confirming with other department staff that E1 did not return to the office after December 21, 2023.

On December 28, 2023, the OIG obtained and reviewed the Kronos timesheet for E1 from December 1, 2023 through December 29, 2023. The timesheet reflected that E1 took eight (8) hours of vacation time on December 4, 2023. E1’s vacation time was approved by D1. E1 was paid eight (8) hours of holiday time for December 25, 2023, and E1 worked eight (8) hours on all other working business days in December 2023. The OIG’s review of a text message revealed that E1 had also texted D1 on December 15, 2023, indicating leave would be taken that day but the OIG noted the KRONOS timesheet reflected that E1 worked eight (8) hours that day.

On December 28, 2023, the OIG requested all email activity for E1, from December 1, 2023 to December 29, 2023, and was advised by the Department of Technology and Innovation that there were no emails to or from E1 found.

On December 28, 2023, the OIG requested the virtual private network (VPN) logs for E1 from the Department of Technology and Innovation. The data provided and reviewed for E1 revealed a log for VPN1 and no entries for VPN2. VPN1 reflected that E1 signed into the VPN on December 6, 2023, and December 7, 2023, indicating that E1 was working remotely on each respective date. No other entries were present.

On December 28, 2023, the OIG reached out to D1, and two City Administrators (A1 and A2) to advise them of the potential loss to the City if this matter was not resolved before the pay period end date of December 29, 2023. On this date, D1 and A1 did not respond to OIG messages. The OIG did speak to A2 about the situation and the need to address the issue before there was a loss

to the City. A2 stated they would look into it and get back to the OIG. A2 never responded to the OIG.

On December 29, 2023, at 3:53 pm, the OIG spoke to E1 and was told that E1 submitted an email of resignation, on December 15, 2023, to D1. E1 was in the office on December 21, 2023, and E1 cleaned out their personal belongings from the office space and returned all city-issued equipment. E1 stated they did not return to the office after December 21, 2023. E1 sent a text message to D1 on December 26, 2023, stating that E1 was sick and would be out for the week. E1 provided screenshots of text messages reflecting notification to D1 of time off due to illness. The OIG's review of the screenshot revealed that E1 had also texted D1 on December 15, 2023, indicating leave would be taken that day but the OIG noted the KRONOS timesheet reflected that E1 worked eight (8) hours that day.

E1 stated that they did not know how many hours of vacation leave or sick leave E1 had available but that they did not expect to get paid for hours not worked over related leave balances. E1 stated that Friday, December 22, 2023, would have been vacation leave time, and sick leave available was to be used for December 26, 2023, through December 29, 2023, acknowledging that any time off above the appropriate leave balances would have been leave without pay.

On December 29, 2023, at 4:31 pm, after E1's conversation with an OIG investigator on December 29, 2023, E1 sent an email to D1 stating they did not have City VPN access to access KRONOS to submit leave requests and asking D1 to enter vacation leave for December 22, 2023, and per the text sent on December 26, 2023, to apply available sick leave to the week of December 25, 2023. The email relayed that E1 understood that they may not have enough leave accrued and that any excess time should be recorded as leave without pay.

On December 29, 2023, A1 responded to OIG's messages. A1 was advised of the potential loss to the City and A1 indicated that this would be addressed so there was no loss to the City.

On December 29, 2023, D1 returned the OIG's messages immediately following the OIG's conversation with A1. D1 stated that E1 was out sick and that D1 was unaware of E1's leave balances. D1 indicated that this would be addressed so there was no loss to the City. The OIG found that leave adjustments occurred after the OIG's inquiries began.

Based on information obtained during the investigation, E1 worked four (4) days, took one (1) vacation day, and was paid for one (1) holiday day during the pay period ending December 29, 2023, totaling forty-eight (48) hours.

On January 5, 2024, the OIG obtained and reviewed the original paycheck summary from HRMPROD for E1 for the pay period ending December 29, 2023. The paystub revealed that E1 was paid for sixty-four (64) hours of regular pay, eight (8) hours of sick leave, eight (8) hours of holiday pay, and fifteen point eighty-seven (15.87) hours of vacation termination payout. The paystub revealed that sick leave accruals totaling fourteen point fifty-four (14.54) hours had been adjusted. The OIG spoke to Central Payroll and learned that the eight (8) hours of sick leave taken for the pay period ending December 29, 2023, was an adjustment for the sick day taken in the previous pay period that had not been recorded on December 15, 2023.

On January 9, 2024, the OIG spoke to D1 and requested the paystub and supporting documentation for any subsequent pay revisions for E1's pay period ending December 29, 2023. D1 stated that

they would send the requested documentation over to the OIG but that D1 was unable to get the leave for E1 entered into KRONOS because the system was closed earlier than normal due to the holiday so D1 was working with payroll staff to reconcile the discrepancy.

On January 12, 2024, D1 submitted a screenshot of a list of adjustments to be made to four different employees' time sheets. The email stated that the details for the payback should be completed today after the net amount was computed.

On January 19, 2024, the OIG noticed that the original paycheck for E1 had been voided and recalculated. The OIG reviewed the adjusted paycheck summary for E1 reflecting thirty-two (32) hours of regular pay, eight (8) hours of holiday pay, fourteen point fifty-four (14.54) hours of sick leave, fifteen point eighty-seven (15.87) hours of vacation leave, three point thirty-nine (3.39) hours of vacation termination payout, and an adjustment of three point twenty-six (3.26) hours of sick leave. This recalculated paycheck resulted in an overpayment for which E1 will be asked to reimburse the City. It is the understanding of the OIG that the Director is working with payroll and E1 to recoup the overpayment.

The OIG analyzed the revised paycheck summary and found several discrepancies. The eight (8) hours of sick taken on December 15, 2024, adjusted on the original check that was reversed was not calculated into the revised check resulting in incorrect leave balances, resulting in an overpayment of vacation termination payout. Additionally, the OIG noted that the paycheck summary reflected the utilization of sick and vacation accruals that had not yet been earned/accrued.

On February 2, 2024, D1 provided the OIG with a receipt, dated January 29, 2024, from E1 for \$526.86. The receipt states that it is for an overpayment-Payroll.

On February 8, 2024, the OIG advised D1 that the investigation would result in a report and that the OIG had discovered eight (8) hours of sick leave for December 15, 2023, had not been deducted correctly.

On February 12, 2024, the OIG received a phone message from D1 stating that the eight (8) hours had been retroactively applied as of January 2, 2024. D1 emailed an ERP CTCD Time Detail report reflecting multiple adjustments occurring after the pay period ended and the paycheck issuance. The ERP CTCD Time Detail report also reflected that E1 was not required to work on December 29, 2023, contrary to the resignation email and the paycheck summaries where E1 had paid for hours worked on December 29, 2023.

Due to the discrepancies between the KRONOS system and the ERP CTCD Time Detail report, the OIG scheduled a meeting with the Payroll Department for clarification. The OIG met with a city employee (E2) to gain an understanding of the differences between the ERP CTCD Time Detail Report and KRONOS and the events of this correction. The OIG was advised that the ERP CTCD report was generated from an old system previously utilized by the City, which is not the official timekeeping record for the City. E2 stated that some departments still enter information into this system and pull reports from it even though it is not an official record. The OIG was advised that KRONOS is the official timekeeping system for the City. During our meeting, E2

explained that someone entered an adjustment to record sick leave for December 15, 2023, and entered an incorrect termination date and time resulting in no required work hours for December 29, 2023. Because this was not the official record, the information was not accurately reflected in the KRONOS system resulting in discrepancies between KRONOS and the ERP CTCD report.

The OIG asked what the Payroll Department's process is for payroll corrections and was advised that the payroll department has the employee reimburse the city for the net amount of the original check, the original check is then voided and a revised check is issued to the employee. This process is done to mitigate errors and adjustments for taxes, deductions, etc.

The OIG asked why this process was not followed for this specific correction and was advised that D1 stated that this was not fair to E1 and directed Payroll to calculate the difference and that E1 would reimburse the City.

While it is not always possible for the OIG to intervene in a timely fashion to subvert a potential loss. In this case, the OIG moved quickly and promptly notified the Director and Administration that the employee did not work the full pay period and that E1 had insufficient accruals to cover the days not worked. The OIG's investigation revealed that payroll processing was not intercepted and an overpayment resulted.

Upon consulting with E2, a consensus was reached that E1 did not have sufficient accruals and that E1 was overpaid. Our calculations reflect an overpayment of \$1,404.92 gross payroll representing thirty-three point zero-one (33.01) hours. The OIG did not calculate the net payroll reimbursement. For clarification, the OIG was provided a receipt reflecting that E1 reimbursed the City a total of \$526.93 in net pay for the overpayment.

The OIG found no evidence in the policies that management discretion could be used when determining leave accruals, use, or payouts.

Allegation 1:

Alleged theft of time by a City employee.

Finding:

The City's Code of Conduct 301.13 requires All City records, including reports, vouchers, requisitions, payroll, and personnel records must be prepared factually and accurately. It is the personal obligation of the employee completing such records as well as the supervisor to ensure that such records are accurate and comply with federal, state, and City record-keeping and accounting requirements.

The OIG was able to substantiate that E1 did not properly request time off in the KRONOS system. The OIG was able to substantiate that E1 did not work the hours reflected in the previous two pay periods resulting in erroneous hours being processed and in an overpayment to E1.

The City's Code of Conduct 301.12 states "Employees are responsible for preventing loss, damage, abuse, misuse or theft of City property or property entrusted to the City including, but not limited to: artifacts, vehicles, equipment, tools, supplies, and City records. All City property should be used only for City business. City property may not be used for personal gain or profit.

Office furniture, fixtures, vehicles, and equipment including lockers and storage units are the property of the City or contain property of the City. The City has the right of access to such items at any time as determined necessary by the supervisor.

The OIG could not substantiate theft by E1 due to requests being reported to the Director which indicated no intent to deceive the City for personal gain. The matter was investigated and the Department made efforts to rectify the overpayment by having E1 reimburse the City for the overpayment. The difference in E1's gross pay was calculated to be \$1,404.92.

Allegation 2:

Non-compliance with City policies by a Department Director.

Finding:

The OIG was able to substantiate that D1 did not follow Code of Conduct 301.17 Supervision by not ensuring that all supervisory actions comply with the provisions of the Merit System Ordinance, Labor-Management Relations Ordinance, Personnel Rules and Regulations, Administrative Instructions, City Operator's Permit, Substance Abuse Policy, applicable legislation, and relevant judicial/administrative decisions.

The OIG's investigation revealed that D1 did not review the time entry of E1 was input into KRONOS or was accurate based on the text messages between D1 and E1. The OIG was able to substantiate that D1 was non-compliant with City policies §301.17, 401, 704, 801, and 807, resulting in the City paying E1 for hours not worked. The matter also resulted in the payroll department having to apply additional effort and hours to correct the error.

Recommendations:

City employees should be required by Department Directors to utilize the KRONOS system when requesting time off, regardless of the type. Texts and emails should only be used to supplement the KRONOS time off request, as KRONOS is the City's official means of recording time worked and time off.

City Department Directors, Managers, Executive Assistants, or Administrative Coordinators should provide all payroll-related information they receive to the Timekeeper/ Payroll Approver so proper monitoring of employee time can be completed before the approval of timecards for payroll processing.

The City should remove all access to the timekeeping module in the old software that is no longer used as the official timekeeping record for the City. Making the software inaccessible will promote

the use of the KRONOS system and mitigate payroll errors, thereby reducing time, effort, and taxpayer money.

The City's Payroll Department's processes should be followed when discrepancies arise. Discrepancies should be reported to the Payroll Department through the Department Director and the payroll departments processes should be followed in correcting the error. Management override creates opportunities for errors resulting in additional time, effort, and money to correct those errors.

The City's Payroll Department should recalculate the net pay based on the gross earnings to determine if there is any additional overpayment and if so, the City should recoup the difference from E1.

The Chief Administrative Officer should determine if disciplinary action is warranted for D1 and if so, take appropriate action.

The City's Human Resource Department should consistently adhere to and apply the Personnel policies to all employees.

The City's Human Resource Department should undergo additional training on the Personnel Policy and how to apply the policies.

All exceptions should be outlined in the Personnel Policy so that the rules and regulations can be applied consistently amongst all employees.

Management's Response:

The administration continues to object to a process whereby it is only permitted to respond to a cursory summary of the OIG's findings. As the administration has noted in the past, it is standard practice for auditors to provide a complete draft of an investigative report. This process allows those reviewing to respond to and address specific factual allegations that may underlie the findings. The administration encourages AGO to support an amendment to the Inspector General Ordinance to require the Inspector General to provide the administration with a complete draft before the administration's response is due and permit the Department Director to attend the appropriate AGO meeting.

As has generally been the case, the summary for this matter does not provide sufficient information for the administration to provide a response. In particular, the summary does not explain the factual basis for the OIG's conclusion that the Department Director failed to take sufficient steps to ensure the employee's time records were accurate.

It is also not clear why the OIG conducted an investigation into this matter. The Inspector General is charged with investigating allegations of waste, fraud or abuse. Here, the report to the Inspector General identified a single incidence in which an employee failed to properly request time off through KRONOS. As a general matter, a single incidence of potential misconduct by a single employee does not rise to the level of waste, fraud or abuse. Moreover, in this case the alleged

misconduct by the employee had already been identified and rectified by the Department Director. This matter was resolved, and there was no need for an OIG investigation or report.

The administration also disputes portions of the OIG's findings. The OIG first finds that the Department Director violated Personnel Rule 401.¹ That rule, however, sets forth guidelines for leave with pay. As noted in the OIG's report, the employee in question was not permitted to take sick leave. The Department Director, therefore, did not violate this rule.

¹ As the OIG did not find that the employee intended to engage in wage theft, the OIG only identified a single incidence of the employee failing to currently enter time in KRONOS, and the employee is no longer with the City, the administration will not respond to the findings related to the departing employee.

The OIG also asserts that the Department Director violated Personnel Rule 301.17. This rule, however, merely requires compliance with all applicable laws, rules and regulations. The OIG does not identify an independent basis for finding a violation of this Rule.

The OIG next finds that the Department Director violated Personnel Rule 704. This rule is currently paused. Regardless, Rule 704 is wholly inapplicable. Rule 704 provides guidelines for the transfer of an employee from one position to another. The employee in question had resigned her position and was not being transferred.

The OIG next finds that the Department Director violated Personnel Rules 801 and 807. Those rules, however, establishes the procedures for the submission of letters of resignation and the collection of City property. Nothing in the summary indicates that the Department Director failed to follow these procedures. To the extent that the OIG has withheld information that would show that these procedures were not followed, it is unclear how the mere failure to follow this rule rises to the level of waste, fraud or abuse.

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